

The Concept of Legal Entity from the Islamic Law Perspectives

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ABSTRACT

Contrary to English law, classical *fiqh* does not have any clear discourse on the issue of the legal entity. In these modern times, however, it is important that this concept be given a jurisprudential review so that Islamic *fiqh* could keep abreast of the ever-changing and complex problems faced by Muslims. These include the imposition of zakat and the will on institutions and criminal liability of a company. A number of studies have been conducted on this issue and scholars have discussed their differing views. This study contributes to the literature through an analysis of the legal entity based on the views of classical and modern literature in relation to Islamic law and English law. For clarity and better understanding, the study provides a comprehensive picture of the concept by focusing on the notion of business accepted in English law. A qualitative approach had been adopted and the literature was synthesised inductively, deductively, and comparatively. The findings indicate a dichotomous view of the issues surrounding the concept of legal entity. Based on the analysis of the said discourse, it is found that such a concept has long existed and is embedded in Islamic law.

Keywords: Corporation, Islamic law, qualitative approach, *syakhsyiyah i'tibariyyah*

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INTRODUCTION

The discourse of legal entity is not foreign in civil law since it is part of a discussion on entities apart from humans. Such discourse from the Islamic point of view, however, is still new. The discourse of legal entity seems to be missing in the classical *fiqh*, and recently, it has only been highlighted by contemporary scholars, such as Al-Qurrah

al-Daghi (2009) and Nyazee (2003). Similar to other scholastic views, it has not been explicitly mentioned by the Islamic sacred texts. The discussions on this issue among contemporary scholars have also been considered as a dichotomy.

Meanwhile, the discourse and decisions regarding the concept of the legal entity, are timely because it has become an integral part of today's society and business system. The expanding social structure and civilisation have created many entities that have the same roles as human or act on their behalf. This has attracted a discussion among scholars in Shariah laws, specifically on matters related to such entities. A common question is whether the corporation or the manager should be responsible in the case of fraud involving a corporation (Taji & Babei, 2015). Similarly, there are concerns over the legal entity involved in business activities and production and who is responsible to pay the zakat, either the corporation or the shareholders who are the rightful owners of the company's wealth (Mohamad & Trakic, 2013).

Such a question can only be addressed by analysing the Islamic perspective on the concept of a legal entity, which is the origin of the issues. This paper attempts to give some insights into the concept of legal entity from the Shariah law perspective (*syakhsiiyyah i'tibariyyah* which will be explained further in the proceeding sections) and analyses the views of contemporary scholars. The discussion deals in-depth on the concept of the legal entity of an enterprise as this helps to clarify other types of legal entities.

METHODS

This study used the qualitative approach and library data was used fully. The data was collected from books or *fiqh* literature, articles, papers, and websites that covered legal entity discussions, *syakhsiiyyah i'tibariyyah* and the concept of company in Islam. The data were then analysed using inductive, deductive, and comparative methods.

RESULTS AND DISCUSSIONS

The discussion of this article will cover a number of significant objectives. These include identifying the concept of legal entity in civil law and explaining the views of scholars on the concept of legal entity or *syakhsiiyyah i'tibariyyah*. The article will also discuss the concept of legal entity from the Islamic perspective.

The Concept of Legal Entity in Civil Law

The term 'legal entity', or known as legal persons, originated from *persona*, a Greek word that refers to a mask worn by theatre artists to hide their faces and present the acts played effectually (Bishop, 2007). Meanwhile, in the legal field, the word *legal entity* is used to differentiate an entity from an individual (Jaquet-Chiffelle et al., 2009).

Legal entity or *persona* comprises two aspects, first, it offers an individual a legal representative affecting the ways the rights are to be implemented, or certain skills and actions. It also concerns criminal and civil rights. Second, it provides a layer of opacity to transparency for individuals through

distinguishing between the genuine and artificial roles played legally (James, 1993; Kantorowicz, 1997).

By regarding a legal entity as an individual who has her own legal merit, this has enabled an entity outside of humans to become a legal subject. Thus, a legal entity is no longer limited to an individual it also extends to corporations, states, public institutions, and other entities (Jaquet-Chiffelle et al., 2009).

Historically, according to classical theory, a legal subject under international law refers to an individual or a state. The limitation to the two legal subjects is influenced by the human basic rights theory that focuses only on the individuals and the state (Gotzmann, 2008; Kinley & Tadaki, 2004). Subsequently, the concept was adopted later into organisations, bodies, and corporations in response to societal advancement (Gotzmann, 2008).

The concept of the legal entity has been included in the definition of a company. According to civil law, a company is defined as a *legal entity* based on the “*doctrine of separated artificial legal person*” as decided in *Salomon v Salomon & Co. Ltd.* The case originated from a dispute between Mr. Salomon, the founder of a corporation, and the other shareholders in settling their owings to debtors. The value of the assets was inadequate to pay the debtors of the corporation as well as those that Salomon himself owed personally. Consequently, the creditors proposed the exclusion of Mr. Salomon from the liquidation share since he as the manager and deemed only

to have the right to control the activities of the corporation only (French et al., 2012; Hannigan, 2012).

The case was decided by the *House of Lords* which stated that while Mr. Salomon had the right to control the company, the company was not his representative nor his trustee. The company was acting on his own behalf and was a separate entity from his controller. Thus, the compensation paid to Mr. Salomon was valid and could be used to settle the debt, even if not all of the creditors would receive the pay given the shortages in the assets’ value (Bourne, 1998; Brough, 2005).

Lord McNaughton in the case proceeding stated (Goddard, 1998);

The company is at law a different person altogether from the subscribers to the memorandum; and though, it may be that after the incorporation the business is precisely the same as it was before, and the same persons are managers, and the same hands receive the profit, the company is not in law the agent of the subscribers or trustees for them. Nor are the subscribers as members liable, in any shape or form, except to the extent and in the manner provided by the Act. (pp. 16-17)

The decision on the Salomon case determined the separate entity of a company. It also accorded the company with all attributes needed to perform business activities (Bonnici, 2013; Zuhairah &

Hartinie, 2018). According to Gower, the separation between a company and shareholders as autonomous entities could no longer be argued after Salamon's case (Gower, 1992).

Such doctrine is termed as a *veil* that segregates the shareholders from the company and creates a unique legal personality (French et al., 2012). As a result, in any litigation, the court shall disregard the shareholder's authority in determining the company's decisions as the corporation herself is deemed to own a comprehensive personality and is independent of the founders, owners, or managers.

According to Arjunam (1998), the implications of the legal entity concept is the creation of an artificial legal person who is entitled to own:

- i. an authority to perform all functions and roles as an incorporated firm;
- ii. an authority to sue and be sued on her own name;
- iii. wealth and dispose according to her wishes; and
- iv. own a capacity to own, acquire, move a movable or immovable property.

Hence, referring to the definition of a corporation in the civil law, it is clear that this personality has certain elements where it could become a separate legal entity distinct from those of human (Pickering, 1968). Tyagi and Kumar (2003) listed the definitions of a company given by several infamous persons and judges which confirmed the separate entity of a corporation from that of the human. For example, according to the

English law, the definition of a corporate personality is (Salmond, 1913);

A person is any being whom the law regards as capable of rights or duties. Any being that is so capable is a person, whether a human being or not and no being that is not so capable in a person, even though he may be a man. People are substances of which rights and duties are the attributes. It is only in this respect that person possesses juridical significance and this is the exclusive point of view from which personality receives legal recognition. (p. 272)

Defining a company as a *person* is considered as compatible and significant even if the entity has neither physical form nor emotions and needs like a human (Arthur & Machen, 1911). Tyagi and Kumar (2003) listed the definitions of a company given by several known persons and judges. These definitions confirmed the separate entity of a corporation from that of the human. According to Smith and Keenan's Company Law, the definition of a company is as follows (Wild & Weinstein, 2009);

A company is a corporation; it is necessary first to examine the nature of a corporation. A corporation is a succession or collection of persons having at law an existence, rights and duties, separate and distinct from those of the persons who are from time to time its members. (p. 2)

The company law In Malaysia has adopted the doctrine of *separate legal entity* or *corporate personality* (Nazri & Zuhairah, 2019). The older *Company Act 1965* stated that a company should be deemed as a *body corporate*, able to undertake any function of an incorporated company, had the right to sue and be sued, and to own land. A company shall continue across generations despite the demise of the company's director or all of its shareholders, while their liabilities are limited to their shares or guarantees in the company (Halyani et al., 2012). This fact is stated in *Company Act 1965* (Act 125), section 16 (5);

On and from the date of incorporation specified in the certificate of incorporation but subject to this Act the subscribers to the memorandum together with such other persons as may from time to time become members of the company shall be a body corporate by the name contained in the memorandum capable forthwith of exercising all the functions of an incorporated company and of suing and being sued and having perpetual succession and a common seal with power to hold land but with such liability on the part of the members to contribute to the assets of the company in the event of its being wound up as is provided by this Act

In the latest *Company Act 2016* (Act 777), the doctrine of separate legal entity is stated in section 21 (1) and (2) as follows;

(1) A company shall be capable of exercising all the functions of a body corporate and have the full capacity to carry on or undertake any business or activity including -

(a) to sue and be sued;

(b) to acquire, own, hold, develop or dispose of any property; and

(c) to do any act which it may do or to enter into transactions

(2) A company shall have the full rights, powers, and privileges for the purposes mentioned in subsection (1)

A company's rights to purchase, lease, or perform any exchange have been clearly delineated for both movable and immovable properties (Zainal et al., 2009). Section 21 (2), *Company Act 2016*, states that a company has a right to do and enter into transactions.

Legal Entity as a *Syakhsyiyah I'tibariyyah*

The discourse on the concept of *legal entity* in Islam is complex. The Arabic term that carries the same meaning is *syakhsyiyah i'tibariyyah*, and at times, it is known as *syakhsyiyah ma'nawiyah* and *syakhsyiyah qanuniyyah*. These terms were recently introduced by Muslim scholars and did not appear in any discussion among the classical jurists. The basic concept, however, could be gleaned from a few institutions that were established during the era (Zulkifli, 2013),

such as the *baitulmal* and *waqf* institutions (Surtahman & Sanep, 2010).

Syakhsiyyah i'tibariyyah refers to a group of individuals working together to achieve an agreed objective. It also refers to a portfolio of wealth that is managed for certain purposes. Thus, *syakhsiyyah i'tibariyyah* escapes the common legal entrapments for individuals. It is a separate entity that is independent and distinct from individuals, and at the same time, mutually contributes to an activity or benefit. Examples of *syakhsiyyah i'tibariyyah* are the state, union, institutions, and companies (Al-Badrawi, n.d.). In this regard, the entity is formed by either the individuals or wealth (Al-Dusuqi, n.d.). In this regard, it accords the characteristics of *ahliyyah al-qanuniyyah* (except that which is already meant for a person) to the company. The liability (*dhimmah*), however, shall differ from those of *ahliyyah al-syuraka'* (qualifications of partners) since a company shall have limited liability on its properties.

Basically, the concept of *syakhsiyyah i'tibariyyah* appeared in *waqf* and *baitulmal* institutions as observed through the nature of their existence and operations. In *waqf*, once the endowed property is allocated as a *waqf*, the owner shall no longer maintain the ownership rights. However, these rights are not passed to the beneficiaries, but rather, are exclusively owned by God. Fundamentally, it becomes an entity of its own as it is no longer attached to a person but at the same time remains functional. The property will be continuously managed and maintained by an administrator who

shall perform all the transactions on behalf of the *waqf* property (al-Qurrah al-Daghi, 2009). Further additions, whether through new produces, endowments, or purchases, shall become part of the *waqf* property. A good example is a mosque bequeathed as a *waqf*. New donations to the mosque shall become the property of the mosque. A similar concept is also applied for the assets purchased with donations. The mosque will own the newly acquired assets, thus, neither the community that originally bequeathed it nor the mosque's committee who are in charge of its administration. As such, the mosque has the ability to own and perform any transactions the natural abilities of any legal entity. In the meantime, the *baitulmal* is a place where all collected monies are congregated to be used for Muslims' needs and benefits. The fund comprises wealth from war bounty, treasure, *Zakat*, *kharaj*, and other forms of taxation. The wealth is not owned by any individual including the ruler but belongs to the *baitulmal* (Al-Jarid, 1427H).

Juristic Views Regarding the Concept of *Syakhsiyyah I'tibariyyah*

According to Taqi Usmani, the concept of *syakhsiyyah i'tibariyyah* is present in *baitulmal* and the practices of *waqf*. A wealth endowed as *waqf* is no longer under the ownership of its original owner. While the wealth of the *baitulmal* will provide benefits and assets to the beneficiaries, they will never become an owner of the asset. Subsequently, Muslim scholars have positioned *waqf* as a separate entity. Other

features that showcase *waqf* as a separate entity are exemplified by the following requirements of *waqf* administration (Usmani, 2007);

1. Goods purchased from *waqf* fund did not form new *waqf* but become an addition to the existing *waqf* fund signalling the ability to own an asset.
2. Muslim intellectuals explain that the money donated to the mosque (*waqf*) belongs to the mosque. It shows the mosque or *waqf* property is a *legal entity*.

Similarly, Al-Dardir (1986), a Maliki jurist maintained that a bequeathed mosque or bridge could be assumed as the counterparty of a *wasiyyah*, who enabled the recipients to own any *wasiyyah* granted to them. He said;

And a recipient of wasiyyah that is the person who is eligible to own the bequeathed asset (al-musa bih), even if they are a mosque, building, and bridge, the wasiyyah can be used for the benefits of the respective property. (p. 581)

In regard to the *baitulmal*, Taqi Usmani expounded that Imam al-Sarakhsi maintained in his *al-Mabsut* that when a stateman found that the *kharaj* fund in the *baitulmal* was not enough to pay the salaries of his army, he was allowed to use the zakat fund to pay the balance.¹ The money,

¹ Kharaj is a form of land tax collected by a ruler of the state from the fertile land of *kharajiyah*. The tax was disbursed to those eligible as founded by

however, was considered as a loan that must be paid through the *kharaj* fund later (Al-Sarakhsi, 1978). The example showcased the possibility of the fund to borrow from another fund, thus, equating the *baitulmal* to the rights and responsibilities of a person (*syakhsiyah tabi'iyah*).

The concept is also apparent in the account of allowing a slave to make a transaction (*'abd al-ma'dhun*) (Usmani, 2007). This occurred when the master gave his slave an amount of money as business capital and allowed him to perform any business transaction with the money (Al-Bujayrimi, n.d.). In this regard, the capital invested by the master belonged to him and whatever the profits and acquisitions earned by the slave would also be handed over to his master. Usmani (2007) mentioned;

If in course of trade, the slave incurred debts, the same would be set off by the cash and the stock present in the hand of the slave. But if the amount of such cash and stock would not be sufficient to set off the debts, the creditors had a right to sell the slave and settle their claims out of his price. However, if their claims would not be satisfied even after selling the slave, and the slave would die in that state of indebtedness, the creditors could not approach his master for the rest of their claims. (p. 159)

the *ijtihad* of the ruler for the betterment of society which includes the salaries of the armed forces (Syubayr, 1986).

Usmani (2007) further explained that the trade was owned by the master and the slave was only an intermediary. The liability of the master was limited to the capital injected and the value of the slave. After the demise of the slave, any creditor shall not be entitled to reclaim his debt from the master's other wealth.

Meanwhile, in the *al-syirkah* (partnership) concept, the contract will be automatically revoked with the demise of one of the partners (Malik, 1995). The jurists, however, compromised in cases where the partnership was among more than 3 partners. The termination then should be limited to the share of the deceased only while the partnership continued (Ibn 'Abidin, 2003). Similarly, when the deceased left behind an eligible partner among his near relative where in this instance the share shall transfer to his inheritor (Al-Bahuti, 2003). Thus, the continuity of *al-syirkah* even in the death of a partner indicates that the *al-syirkah* accords a separate liability (Dar al-Ifta' al-Misriyyah, 2013).

Muslim scholars have also acknowledged the sovereignty of the state, which is an indirect declaration of the state's *syakhsyiyah i'tibariyyah*. A good example is the acknowledgement of citizen's contribution to a country's development, regardless of a change in the ruling government (Mohamad, 2003). The state is also responsible to pay remunerations as compensation to her citizens that perform the aforementioned duties (Ibn 'Abidin, 2003) which is a state acts as a veil for her citizens. Any agreement made by the citizen

on behalf of his country is considered as the country's covenant. In fact, it was derived from a tradition of the Prophet SAW who said,

Muslims are equal in respect to blood. The lowest of them is entitled to give protection (dzimmah) on behalf of them while the one residing far away may give protection on behalf of them. They are like one hand against all those who are outside the community. Those who have quick mounts should return them to those who have slow mounts, and those who came out along with detachment (should return to) those who are stationed. A believer shall not be killed for an unbeliever, nor a confederate within the term of confederation with him. (Ibn Majah, n.d.: Hadith 2683)

Notwithstanding the above, not all of the contemporary scholars accepted this concept of *syakhsyiyah i'tibariyyah*. According to Imran Ahsan, the association made between the concept of *syakhsyiyah i'tibariyyah* and the concepts of *waqf*, *baitulmal*, and such was misleading. The concept of *al-syirkah* is no longer relevant to modern society. Imran Ahsan concluded that the acceptance of this concept will affect the *fiqh* principle and Shariah law in many ways (Nyazee, 2003).

On the other hand, the Mujlisul Ulama of South Africa (n.d.) rejected the concept of the legal entity. This is due to the presumed implications brought by capitalism, specifically the remobilisation of capital

from investors and the protection of partners from a debt incurred. The council also refuted the views of Taqi Usmani above. Any purchases that used a *waqf* fund is not owned by the *waqf* fund but by God, the real owner of the *waqf* (Al-Haddad, n.d.; Al-Ramli, 2003; Al-'Uthmani, 1415H).

Similarly, they refuted the evidence of state sovereignty. According to the council, the ruler of a state has different responsibilities based on the states' arrangements. As the head of the state, he has full authority to use any of the funds for purposes not limited to the purposes approved by Islamic law only. Thus, the actions of the head of the state were not reflective of the *baitulmal* or related to it. In this light, the ruler acted on the responsibilities and authorities accorded to him by God Almighty and not by the *baitulmal*.

Discussion on the Concept of Legal Entity from the Islamic Perspectives

From the above discourse, there are two main scholarly views regarding the *legal entity* concept in Islam, the proponents, and the opponents. The proponents are those who accepted and acknowledged the existence of the concept legal entity. It could be argued that the proponent argument is more convincing.

On the other hand, the opponents justified their view based on the ultimate ownership of *waqf* and it could be refuted based on a few rulings regarding *waqf*. Undoubtedly, all creations belong only to the Almighty, and that the ownership of

the endowed *waqf* asset shall revert back to the Almighty. If we dissect the bounties in the world, some could be privately owned while others remain to be collectively owned. Similarly, while some assets are outside of their reach due to certain Shariah prohibitions, beneficiaries could benefit from some of the assets (Zaydan, 2009). The notion that all creations belong to the Almighty is meant to showcase Allah's greatness as the creator and destroyer (Al-Zuhayli, 2006). A man remains to be empowered to manage the resources. Thus, in *waqf*, the ownership even though stated as belonging to the Almighty does not mean that man has freed himself from the responsibility to manage the fund. Only that, he has released his ownership of the *waqf* asset. As the asset is free from human ownership, the responsibilities attached to ownership have been granted to the assets themselves. Thus, *syakhsyiyah i'tibariyyah* has the capacity to perform any shariah-compliant activities (Al-Zarqa', 1998).

Furthermore, the view that the 'khilafahship' on the *baitulmal* nullifies the existence of the *baitulmal*'s legal entity has been deemed as confusing. While the *Khilafah* accords mankind the rights to manage all of God's creations, but this does not necessitate automatic ownership of all creations. A leader is not entitled to borrow or dispose of the money in the *zakat* or *kharaj* funds, rather, he carries the responsibility and rights to manage the fund accordingly. Furthermore, such rights are not absolute and bounded by transactions allowed by the Shariah laws

(Ash-Shiddieqy, 2002). Caliph Umar al-Khattab mentioned this relationship in his statement (al-Suyuti, 2003);

إني أنزلت نفسي من مال الله بمنزلة ولي اليتيم

I, hereby, position myself to the wealth of Allah as of my position as guardian of the orphan. (p. 237)

Al-Qurrah al-Daghi (2013) explained that *baitulmal* was a separate entity from the ruler, minister, or the Muslim community. The wealth of the *baitulmal*, according to Al-Mawardi (1989) belongs not to some specific individuals but to all Muslims. He reiterated this in his statement;

All wealth that is meant for the Muslims but cannot be determined the owners among them must be put under the baitulmal. For any such acquired wealth, it must become the baitulmal's even if it is not kept there physically. Baitulmal is not a place but is a body. Any right of the Muslims is a right that must be satisfied by the baitulmal. (pp. 277-278)

Apart from the arguments based on the principles of *waqf*, *baitulmal*, *syirkah*, and *stateship*, scholars also argued this based on a theory known as legal personality (*syakhsiiyyah qanuniyyah*). Zahraa, described that this theory originated from the classical discussions on the rights of a foetus and a person who was declared as deceased due to long-term disappearance. Both the foetus and the deceased retained their rights

towards inheritance, as well as ownership and authority over his wealth). Even though a person is declared as deceased, he could still reclaim his wealth and return to his legal wife (if still within the *'iddah* period) if he returned. Both of these cases do not fulfil the common requirements of a *natural person* but are referred to as *syakhsiiyyah qanuniyyah* in Islam (Zahraa, 1995).

Similarly, the discussion on *syakhsiiyyah i'tibariyyah* as well is related to the theory of ownership. The question revolves around the rights of a company to full ownership of its assets. Classical Muslim jurists distinguish full and partial ownership based on the ownership of the asset and its benefits. Full ownership means that the owner has full rights on both the asset and its benefits while in partial ownership, the owner owns only either the asset or the benefits. Modern scholars, however, view ownership from a different angle, specifically on the rights that may be accorded to human or a corporate entity (company) (El-Gamal, 2006).

The concept of *legal entity* could also be seen from the discussion on the principle of *khultah* in zakat (Azman & Muhamad, 2013). *Khultah* refers to the sharing of ownership on livestock in the calculations of zakat. Instead of an individual obligation to pay zakat of his property, which exceeds the *nisab*, the livestock of more than one owner are calculated together to arrive at the *nisab*. Such treatment, however, applies only to livestock that is reared together, shared the grazing the same field, and drinking from the same water hole among others. *Khultah* has been accepted by the Malikis, Syafi'is

and Hanbalis (Al-Syafi'i, 2001; Al-Basri, 2009; Mayyarah, 2008) based on several justifications such as the tradition of the Prophet pbuh which mentioned that;

Two who have mixed (livestock) must agree to be accountable based on their share of ownership.
(Al-Bukhari, 2002: Hadith, 1450)

The concept of legal entity present in *khultah* as zakat is obliged on unified ownership and not on an individual's ownership. The unified ownership has become a veil that determines the obligation of zakat. As such, this new form of ownership, which obliges the payment of zakat as a new legal entity created through the corpus of the Islamic law (Rosele, 2016).

Based on the above discussion, we may conclude that the concept of a legal entity or *syakhsiyyah i'tibariyyah* in Islamic law has long existed and acknowledged. The presented Islamic law examples have clearly verified that *syakhsiyyah i'tibariyyah* is an entity that owns and has full right to administer (*milk al-tam*) the acquired wealth through *milk al-hiyazah* and *milk al-tasarruf*, which exempt others from violating the assets (Lembaga Zakat Selangor [MAIS], 2007). *Syakhsiyyah i'tibariyyah* also accords ownership over the rights to own and perform a transaction, similar to a person (*syakhsiyyah tabi'iyah*) (Mawardi et al., 2018).

CONCLUSION

The concept of *legal entity* has been applied in civil laws, especially in relation to

the companies' laws. In this concept, the company has the capacity to act like a human being. In Islamic law, this concept is still being discussed among Islamic intellectuals. Due to the capacity of a non-human entity to have responsibilities and burdens, whereas in Islam a responsibility and burden is basically borne by *mukallaf*. In the Islamic intellectual discourse, the concept of the legal entity is referred to as '*syakhsiyyah i'tibariyyah*'. This concept is not explicitly discussed in classical Islamic texts, and scholars have been divided views on it, there are those who recognize this concept while others reject it based on their own arguments and reasons.

Following the analysis of the discussion on the concept of legal entity from the Islamic perspective, the study concludes that this concept has its own basis as observed in the systems of *baitulmal* and *waqf*. The concept has also appeared in the regulations and administrations of '*abd al-ma'dhun, al-syirkah, khultah, and stateship*'. Even if the debate on the recognition of this concept in Islam continues, it is becoming very hard to deny its position in Islamic laws. From the above discussion, this paper affirms the existence of the concept in the Islamic law. Consequently, further discourse on this matter is applauded and welcomed in line with the dynamics of *fiqh* that evolves with time and place.

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