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# The status of wealth and the objectives of its management in Islamic law: a study of the book on the objectives of Islamic law by Muhammad Tahar Ben Achour

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**Abstract---**Islamic law pays attention to the wealth of the nation, establishing ways for individuals and groups to acquire it. The objectives set out by Muhammad Tahar Ben Achour in his book on the objectives of Islamic law promote benefits and prevent harm. This paper aims to clarify the efforts of this scholar in the field of financial transactions.

**Keywords---**Money, Objectives, Sharia, Muhammad al-Tahir ibn Ashur.

## Introduction

In the name of Allah, the Most Gracious, the Most Merciful. All praise is due to Allah, the Lord of the Worlds. Peace and blessings be upon the best of mankind, Muhammad bin Abdullah, his family, and his companions. Allah (glory be to Him) created humanity and made everything possible to benefit them in this world and the next, considering the means that lead to this, whether in terms of existence or non-existence. In all His actions, the Wise Legislator is eager to achieve the interests of His servants in both realms, in addition to absolute servitude of man to his Creator.

For this reason, wealth is one of the fundamental objectives of Islamic law, and its preservation is one of the Legislator's primary aims, as it contributes to achieving human welfare in the short and long term. Given the importance of wealth in human life, Islamic jurists have focused on establishing and theorising everything that preserves this significant objective, particularly through financial transactions in terms of jurisprudence, objectives and legislation.

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Muhammad Tahar Ben Achour is considered one of the greatest Maliki jurists, paying particular attention to the objectives of Islamic law and to wealth and transactions. This is evident from his work on the objectives of Islamic law.

This paper aims to illustrate Ben Achour's contributions to the field of wealth, emphasising the objectives of financial transactions and the Islamic legal perspective on the significance of wealth. The topic is discussed in three sections: the first introduces the research terms; the second addresses the importance of wealth in Islamic law; and the third examines the objectives of financial transactions in Islamic law. Finally, the paper concludes by summarising the key findings of the research and providing a set of recommendations that could benefit the research subject.

**Section One: The Nature of Wealth, Its Attributes, Importance and Means of Acquisition According to Ben Achour:**

In this section, we will examine the meaning of wealth, its attributes and its importance in Islamic law, as set out by Ben Achour in his book on the objectives of Islamic law. This will be addressed through the following topics:

**First Topic: Definition of Wealth in Islamic Law**
**According to Ben Achour:**

Ben Achour states: 'The wealth of the nation is its resources, and resources are what individuals or groups benefit from in bringing about benefits or averting harm in various circumstances, times, and reasons, either through direct benefit or mediation.[1]'

The phrase 'in various circumstances, times, and reasons' implies that earnings are not considered wealth unless they are intended for long-term benefit. Therefore, enjoying flowers and fruit is not considered wealth, but trading in them is[2].

Additionally, his phrase 'direct or mediation' suggests that benefit can be derived from using the asset directly to meet the owner's needs, or by exchanging it for compensation from another party[3].

Ben Achour also provided other definitions of wealth which he did not include in his book on the objectives of Islamic law. In his interpretation, he stated that wealth is "what is sufficient to establish a livelihood system for individuals in fulfilling necessities, needs, and enhancements according to the level of their civilisation, obtained through effort meaning it should be acquired with diligence and cost"[4].

He further explained this definition by mentioning types of wealth[5]. In his book on the foundations of social systems, he defined it as follows: 'Everything that enriches its owner in obtaining what benefits the establishment of life's affairs.[6]' He then elaborated on this definition by listing types of wealth, similar to his previous interpretation but providing a more concise summary of its classifications[7].

Upon reviewing Ben Achour's definition of wealth in his book on the objectives of Islamic law, it becomes clear that he does not specify the legal aspects of owning wealth, considering it instead as a societal resource.

**Second topic: attributes of wealth in Islamic law**
**According to Ben Achour:**

Ben Achour discussed the elements that, when combined, establish the legitimate characteristics of wealth:[8]

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[1]- The Objectives of Islamic Law.Tunis: Tunisian Distribution Company, (n.d.), 1985, pp. 170-171.
[2]- See: The same source.
[3]- See: The same source.
[4]- Ibn Ashour, Muhammad al-Tahir. Tafsir al-Tahrir wa al-Tanwir. Tunis: Tunisian Publishing House (n.d.), 1984, 2/187–189.
[5]- See: The previous source, 2/188.
[6]- Ibn Ashour, Muhammad al-Tahir. Foundations of Social Order in Islam, trans. by Muhammad al-Tahir al-Maysawi. Amman: Dar al-Nafais, 1st edition, 2001, p. 311.
[7]- See: The previous source, pp. 311 onwards.
[8]- Ibn Ashour, The Objectives of Islamic Law, pp. 171–172.

**First,** it must be possible to save. This is because a beneficial thing that quickly deteriorates will not be available to its owner when needed most; rather, one may be compelled to use it hastily even when there is no immediate need.
**Secondly,** it must be desirable to acquire, arising from the abundance of benefits derived from it. In rural areas, livestock, grains and trees are considered wealth, as are gold, silver, jewels and valuable artefacts in urban areas. In remote areas, livestock and their skins, wool, water sources, pastures and hunting tools are also considered wealth. This illustrates the variations among Arabs in their use of the term 'wealth'.
**Thirdly,** it must be transferable, meaning it can be exchanged due to the strong desire to acquire it. This transfer can occur physically by moving the object from one person to another, or conceptually, as with contracts of obligation such as salam (forward sales), hawala (transfer of debt) and the sale of financial instruments including banknotes[9].
**Fourthly,** it must have a defined quantity because items without limited quantities do not aim for specific amounts and are therefore not considered wealth. Examples include seas, sands, rivers and forests. However, the latter two may be considered a means to acquire wealth due to the fertility and employment they provide. Seas are not usually considered wealth, even though they facilitate travel for certain regions. Conversely, minerals are considered wealth even if they are unlimited in quantity because extracting these resources incurs significant costs, limiting the amount obtained.
**Fifthly,** it must be acquired, meaning it should be obtained through the owner's or their heirs' efforts rather than by accident. Things acquired accidentally do not yield significant benefits; examples include wild grass, firewood from forests, and herds of wild cattle and donkeys near the homes of nomadic tribes.

Ben Achour noted that a nation's wealth serves as a specific indicator of its status, power and degree of self-sufficiency. He states: 'Know that one of the aspects of the balance of power between nations in this world is wealth; thus, the ratio of a nation's wealth to that of its contemporaries is a measure of its strength, the preservation of its identity, the fulfilment of its objectives and its independence from others.[10]'
Thus, the characteristics of wealth are established by the combination of five elements:
1. It must be possible to save.
2. It must be desirable to acquire.
3. It must be transferable.
4. It must have a defined quantity.
5. It must be acquired.

**Third topic: the importance of wealth in Islamic law, according to Ben Achour.**
Wealth is an important element in human life as it supports the interests of individuals and societies, and ensures national security. It is a necessity for existence and sustenance; thus, Islamic law pays great attention to the nation's wealth and resources, placing them at the highest level of importance and status. This is reflected in Ben Achour's statement: 'What can we presume of a law that came to preserve the order of the nation and strengthen its power and dignity, if not that the wealth of the nation holds a lofty place in its considerations and concerns? Examining the evidence from the Quran and Sunnah that indicates care for the nation's wealth and resources suggests that they are fundamental to executing its affairs and resolving its emergencies. Numerous pieces of evidence confirm that wealth is of significant importance in the eyes of the law.[11]'

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[9]- Ibn Ashour defines the term 'banks' as the plural of 'bank', a French word derived from 'banco' in Latin, meaning 'a place to sit for writing' or 'a general assembly'. The term was then used to refer to the seat used by money changers to exchange currency. The term later expanded to refer to a place where a group of money changers work to exchange and transfer trade remittances and notes. See: The same source.
[10]- Ibn Ashour, The Objectives of Islamic Law, p. 172.
[11]- Ibn Ashour, The Objectives of Islamic Law, p. 167.

The importance of wealth in the lives of nations is also evident in the way states are described in terms of their strength or weakness, and thus the extent of their authority and influence over other nations and peoples. Ben Achour emphasised that a nation's wealth ratio serves as a specific indicator of its status, power and degree of self-sufficiency. He stated: 'Know that one of the aspects of the balance of power among nations in this world is wealth; thus, the ratio of a nation's wealth to that of its contemporaries is a measure of its strength, the preservation of its identity, the fulfilment of its objectives and its independence from others.[12]'

**Fourth Topic: Means of Acquiring Wealth in Islamic Law**
**According to Ben Achour:**
He discussed the enrichment of the nation, both collectively and individually, limiting this to two main avenues: ownership and earning.

**First: The Path of Ownership:**
Ben Achour elaborated on this means of enriching the nation and elevating its status among other nations. He considered ownership to be the foundation of human enrichment. He defined it as acquiring things from which one can derive fulfilment, whether through their value or compensation.
He adds that the primary basis of ownership is specialisation, a principle of human civilisation. People strive to acquire what they need to establish their lives and ensure their safety. They hunt for food, gather fruit and firewood, build homes or shelters to protect against the elements, choose to live near water sources to avoid thirst, tie up horses, prepare weapons for defence and acquire valuable jewellery and clothing for adornment[13].

Ben Achour emphasised the importance of enduring hardship and patience in the pursuit of wealth and its preservation, stating: 'They toil to obtain that wealth, experiencing the sweat of labour and the loneliness of estrangement. They seek to be the first to access permissible resources such as grass and leaves, collecting them for their own use before others can exhaust them and diverting water to their land before others can do so. They endure all this effort and strain with thoughtful consideration.[14]'
He then clarified the concept of saving for individuals after they have acquired wealth through their efforts. Such planning encourages the accumulation of savings for future needs and reserves for times of hardship or distance. The fear of loss due to inability or lack intensifies the individual's desire to save[15].

Despite their simplicity, Ben Achour excelled in articulating these examples, tracing the daily lives and psychological struggles of individuals striving to maintain their existence and dignity. He arrived at a crystallisation of the meaning of ownership, stating: '... and he terms this acquisition and saving ownership, believing that his efforts grant him the right to claim what he has gathered.' When the greedy reach for what he possesses, he perceives their actions as unjust and feels compelled to defend himself.[16]"

Adhering to this concept, Ben Achour discussed the meaning of justice, explaining how people have come to respect the property of others and acknowledge its rightful ownership out of their love for fairness. He noted how individuals began to see themselves as entitled to absolute control over their wealth, referencing the story of the people of Midian who were astonished by Shu'aib's condemnation of certain transactions. They mocked him, saying: 'O Shu'aib, does your prayer command you to abandon what our forefathers worshipped, or to do with our wealth as we wish?' Indeed, you are the

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[12]- The previous source, p. 172. See also: Ibn Ashour, Foundations of Social Order in Islam, pp. 311–312.
[13]- See: Ibn Ashour, The Objectives of Islamic Law, pp. 172–173.
[14]- The previous source, p. 173.
[15]- See: The same source.
[16]- Ibn Ashour, previous source, p. 173.

forbearing, the wise' (Hud 87). He also cited the hadith: 'Whoever revives a dead land, it belongs to them, and there is no right for the unjust.[17]'
Having clarified the meaning of ownership, Ben Achour proceeded to explain its causes, summarising them into three points:[18]
1. Specialising in something that belongs to no one, such as reclaiming wasteland.
2. Working on something in partnership with its owner, such as planting.
3. Exchanging ownership for compensation, such as sales and transfers from one owner to another, including donations and inheritance.

Ben Achour defines ownership as follows: 'The legal ability of a person to benefit from an asset or its utility, to compensate for it, or to allow its use by others, thus enabling transactions under the principle of inviolability.[19]'
To conclude the discussion on ownership, Ben Achour asserts that the fundamental principle of Islamic law regarding individuals' management of their wealth and possessions is freedom of action for free, mature individuals. This principle is negated only if the owner is unqualified to act, for example in cases involving minors, foolishness, bankruptcy, a lack of freedom or guardianship concerning all or part of their property. This applies to donations of a third of an estate by someone with a serious illness, and to conditional transactions after death, such as wills and related donations, and donations by a spouse exceeding a third of their wealth[20].

Ben Achour skilfully and meticulously addressed the issue of ownership as a means of building the nation's wealth, both theoretically and practically. He cited examples grounded in the realities and details of the psychological and social life of the individual Muslim.

**Second: the path of earning.**
Ben Achour explained the second means by which the nation's wealth is formed, both individually and collectively, and its foundations, as follows:[21]
**A. Definition of earning:**
He defined earning as follows: 'Earning is the endeavour to create what fulfils needs, either through physical work or through agreements with others.[22]'
**B. Foundations of earning:**
Ben Achour limited the foundations of earning to three aspects:[23]
**1. Land:** This ranks first among these three foundations. By 'land', he refers to what humans can access on Earth, including seas, valleys, minerals and water sources. However, the terrestrial surface is the most significant aspect, as it is the source of trees, grains, and pastures.
To illustrate the value of land, Ben Achour cited the verse: 'He brings out from it its water and its pasture' (An-Nazi'at 31) and 'It is He who has made the earth subservient to you; so walk in its pathways and eat of the sustenance He has provided' (Al-Mulk 15). 'It is He who has made the earth subservient to you, so walk in its pathways and eat of the sustenance He has provided' (Al-Mulk 15). 'It is He who created for you all that is on earth' (Al-Baqarah 29). 'Let man observe his food. We poured down water in abundance, split the earth open and caused it to grow grains, grapes, herbs, olive trees and date palms, as well as gardens with dense growth of fruits and grass, all of which are provisions for you and your livestock" (Abasa 24). Lastly, Ben Achour noted that land varies in fertility and that the most fertile land is the richest, meaning that sandy land is considered less fertile.

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[17]- Reported by Malik in Al-Muwatta, Beirut: Dar Iḥya al-ʿUloom al-ʿArabiyyah (n.d.), 1994, 1/565, Book of Judgments, Chapter on Judgment in the Cultivation of Wasteland, Hadith No. 1456.
[18]- See: Ibn Ashour, The Objectives of Islamic Law, p. 173.
[19]- The previous source, p. 174.
[20]- See: The same source.
[21]- See: Ibn Ashour, The Objectives of Islamic Law, pp. 174–175.
[22]- The previous source, p. 174.
[23]- See: The previous source, pp. 174–175.

**2. Work:** This is the most effective way to derive benefits from the land. It is a means of creating wealth through activities such as renting and trading. A sound mind and a healthy body are the foundation of work. Soundness of mind is necessary for devising methods of enrichment, while health is needed for implementing those plans, such as using tools and animals. This includes planting, farming and travelling to acquire food and goods. Allah (the Exalted) has praised work, saying: 'It is He who enables you to travel on land and sea' (Yunus 22), and: 'They travel the earth seeking the bounty of Allah' (Al-Muzzammil 20).
Work can be carried out by the owner of wealth in order to acquire more of it, for example by gathering firewood or reclaiming wasteland, or by earning it through trade, exchanging goods for better ones. Work can also be performed by someone who does not own wealth. In this case, they work for another person in exchange for a share of the owner's wealth, as in rental agreements for labour.
**3. Capital** is a means of sustaining work for enrichment, consisting of saved money to be spent on ventures that yield profits. Capital is considered a fundamental aspect of wealth due to its frequent necessity. Without it, workers cannot perform their tasks with confidence, which would disrupt their earning potential. Clearly, tools of work such as engines, steam mixers and electrical machines, as well as draft animals for farming, should also be included in the definition of capital.

**Finally,** Ben Achour summarises the two paths to enriching the nation, asserting that some financial transactions relate to ownership, such as selling homes and consumable foods, while others pertain to earnings, such as selling farmland and olive trees. Business contracts, such as partnerships, farming agreements and labour contracts, also involve procedures concerning individuals, animals, tools, ships and cargo[24].
A close examination of Ben Achour's discourse in this area reveals how he addresses the realities of people's lives. The numerous examples and branches he provides reflect a scholar who is both a theorist and a practitioner, with a deep awareness of the conditions of individuals and communities alike.

**Section Two: The Objectives of Islamic Law Regarding Wealth According to Ben Achour:**
Ben Achour discussed the Wise Legislator's purpose concerning wealth, attributing the legal objective in this regard to five matters.[25]
**First Topic: The Objective of Wealth Circulation:**
Ben Achour paid careful attention to this objective, elaborating on it in detail and providing citations and evidence for it, as well as creatively clarifying its means. Here is his explanation:[26]
**A. Definition of circulation:** it is the just flow of wealth among more than one person.
**B. Its legitimacy and means:** Ben Achour stated that the circulation of wealth is a significant legal objective, evidenced by the encouragement of financial transactions and the legality of transferring wealth from one person to another.
Encouragement of commercial transactions is indicated by the verse: 'And others travel the earth seeking the bounty of Allah' (Al-Muzzammil 20). The Prophet (peace be upon him) also said: 'No Muslim plants or sows, and then a bird, a person or an animal eats from it, except that it is charity for them.[27]'
Legislation of contracts for transferring financial rights through exchange or donation preserves the objective of circulation.
Legislation of contracts involving some uncertainty, such as grafting, salam (forward sale), farming contracts and partnerships, facilitates the objective of circulation.
The law establishes the principle of obligatory contracts in financial dealings, rather than allowing optional terms, to support the objective of wealth circulation.

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[24]- See: Ibn Ashour, The Objectives of Islamic Law, pp. 174–175.
[25]- See: Ibn Ashour, The Objectives of Islamic Law, pp. 175–183.
[26]- See also: The previous source, pp. 175–180.
[27]- Reported by al-Bukhari in his Sahih, 3/103, Book of Agriculture and Planting, Hadith No. 2320.

'Wealth should circulate among the Muslim community under a well-ordered system. It can be transferred from property that has not previously belonged to anyone, such as wastelands, spoils of war, lost items and treasures. Alternatively, it can be a defined portion, such as zakat, expiations, tax on spoils, inheritance and contracts involving both wealth and labour, such as partnerships, grafting and irrigation contracts.' Additionally, it should include wealth gained without effort, such as spoils and treasures found on land or at sea.[28]'

Mandatory expenditures on wives and relatives are not left to the discretion of the family provider; rather, the law obligates proper spending.

- Expenditure on improvements and luxuries is a significant means for the middle and lower classes of the nation to benefit from the wealth of the upper class, as Ben Achour views it. This helps to reveal the talents of artisans and artists and showcases the results of their skills and crafts. These expenditures are referenced in the verse: 'Say, "Who has forbidden the adornment of Allah, which He has produced for His servants, and the good, pure things of provision..."' (Al-A'raf 32).
- Transactions that facilitate people's needs, prioritising what is beneficial even if it causes minor harm and tolerating some uncertainty in this regard, as indicated by the verse: 'Except when there is a trade present that you conduct among yourselves, then there is no blame upon you if you do not write it down' (Al-Baqarah 282).

Increasing the circulation of both forms of currency achieves this.

Prohibiting men from using gold and silver, as this hinders the circulation of currency.

Paying attention to spending on charitable causes and assistance.

Utilising public wealth among individuals in a way that balances public benefit with individual conscience to ensure justice for those who worked hard to accumulate wealth.

- Permitting borrowing between people, as Ben Achour believes it is one of the main reasons for transactions to circulate. Those capable of increasing wealth may lack funds and thus be compelled to borrow in order to showcase their talents. Conversely, the affluent may find their wealth diminishing; without borrowing, their financial system may collapse. Therefore, Allah (the Exalted) legislated that borrowing should continue among people, so that they do not think the prohibition of usury and the return of the principal means that all borrowing ends. This allows wealth to circulate and prevents stagnation, thus achieving a balance of production and growth in the economy.

In summary, Ben Achour elaborated extensively on this objective, skilfully explaining and linking subsidiary rulings to their purposes. He dedicated a significant portion of his study to this objective in comparison to other wealth-related objectives he mentioned in this section, particularly in his book The Objectives of Islamic Law.

**Second topic: the objective of clarity in wealth.**

While Ben Achour elaborated extensively on the objective of circulation, he was brief and succinct on this occasion, limiting his discussion to just a line and a half. He summarised it as the removal of harm and disputes, stating: 'As for the clarity of wealth, it is the removal of it from harm and exposure to disputes as much as possible. Therefore, witnessing and collateral were legislated in borrowing.[29]'

**Third Topic: The Objective of Preserving Wealth:**

Ben Achour discussed how this objective is affirmed in the Quran and Sunnah, and then addressed some means of preserving wealth.

In his exposition of how Islamic law is concerned with preserving the wealth of the nation, both individually and collectively, Ben Achour cited several pieces of evidence, including the following verse: 'Do not consume one another's wealth unjustly' (An-Nisa 29). He also referenced the Prophet's saying: 'The wealth of a Muslim is not lawful except with his consent.[30]'

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[28]- Ibn Ashour, Tafsir al-Tahrir wa al-Tanwir, 28/85. Further details on this issue can be found in his book The Objectives of Islamic Law, pp. 175–180.

[29]- Ibn Ashour, The Objectives of Islamic Law, p. 180.

[30]- Reported by Ahmad in his Musnad, trans. by Al-Arnaut, Shu'ayb et al., 1st ed., Beirut: Al-Risalah, 2001, 34/299, Hadith No. 20695.

He asserted that it is the duty of the nation's leaders and those managing its public interests to safeguard public funds, whether in exchanges with other nations or in maintaining them within the Muslim community. In terms of the former, he set out guidelines for the nation's trade with other countries, enabling goods and funds from both parties to be exchanged across borders, as set out in the rulings on trade during wartime, the regulations on what can be taken from merchants of non-Muslims living in an Islamic state (dhimmis) and combatants regarding the goods they bring into Islamic lands, and the regulations on jizya (tax) and kharaj (land tax). Regarding the latter, he discussed market regulation, the prohibition of monopolies, zakat distribution oversight, spoils management, and public endowment systems. Anyone entrusted with someone else's wealth has a right to safeguard it, and everyone is obliged to respect the property of others, which is why compensation for losses was established[31].

**Fourth topic: the objective of establishing wealth.**

Ben Achour states: 'When it comes to establishing wealth, I mean securing it for its owners in a way that poses no risk or dispute.[32]'

The objective of Islamic law is to ensure stable ownership and acquisition, which can only be achieved through the following:[33]

- Exclusive possession by one or more legitimate owners of their property.
- The validity of contracts, with a presumption of their correctness and adherence to terms.
- The establishment of obligations and conditions based on enforceability.
- Owners must be free to manage their wealth without harming others and within the limits of Islamic law.

Restricting the foolish from managing their wealth in order to protect it.

- Prohibition of usury due to its harmful effects on public and private sectors.
- Taking wealth from its owner without their consent is prohibited.
- Sale by the ruler or court in cases where another's right is attached to the owner and they refuse to fulfil that obligation.
- A person managing property under a misconception is entitled to the profits derived from it until judgment is made in favour of the rightful owner.

**Fifth topic: the objective of justice in wealth.**

Ben Achour discussed this concept in general terms, stating that justice in wealth means acquiring it in a non-damaging manner. This can be achieved through the owner's labour, compensation to the owner, donation, or inheritance. Justice also involves preserving public interests and preventing harm. This relates to wealth that is necessary for segments of the community to sustain their lives, such as food and provisions, as well as wealth that serves as a means of defence against enemies, such as the fortifications in the city during the time of the Prophet. While such wealth may belong to specific individuals, they are not entirely free to manage it as they would other types of wealth.

Ben Achour also cited the prohibition against consuming the flesh of domesticated donkeys during the Battle of Khaybar. He argued that this prohibition was incidental rather than inherent, a view held by many scholars. They argued that these animals were their means of transport in that battle[34].

In summary, Ben Achour encapsulated the objectives of Islamic law regarding wealth in five areas: circulation, clarity, preservation, stability and justice. All financial transactions are subject to rulings on the validity or invalidity of all contracts related to ownership and earnings.

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[31]- See: Ibn Ashour, The Objectives of Islamic Law, pp. 180–181.
[32]- Ibn Ashour, The Objectives of Islamic Law, p. 181.
[33]- See: The previous source, pp. 181–182.
[34]- See: Ibn Ashour, The Objectives of Islamic Law, pp. 182–183.

**Conclusion**

In concluding this research, the following results can be drawn:
- The wealth of the nation, both individually and collectively, holds great significance and status in Islamic law, as evidenced by references in the Quran and Sunnah.

Islamic law summarises the objectives of wealth into five categories: circulation, clarity, preservation, stability and justice.
- Islamic law has established a set of means to achieve these objectives, in terms of both existence and prevention.

The extent to which Ben Achour innovates in clarifying the objectives of wealth and its importance in Islamic law in his book on the Objectives of Islamic Law.

**Recommendations:**

In this regard, the following recommendations can be made:
- Continue holding conferences on financial transactions and benefit from other specialisations to achieve comprehensive results concerning all aspects of wealth in an individual's life.
- Learning from Western experiences that do not conflict with Islamic law.

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