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Mu‘ādh (may Allah be pleased with him) reported: When the Prophet (ﷺ) sent him to Yemen, he instructed him to take as Zakah on cattle; one Tabī‘ (a one-year-old male calf) or Tabī‘ah (a one-year-old female calf) for every thirty, and one Musinnah (a two-year-old cow) for every forty. He also commanded that from every adult—meaning one who has reached puberty—a dinar or its equivalent in garments from Ma‘āfir, a type of clothes produced in Yemen, be taken.

[Sahih/Authentic by virtue of other supportive narrations] [Narrated by Abu Dāwūd, At-Tirmidhi, An-Nasā’i, Ibn Mājah, and Ahmad]

The Prophet (ﷺ) sent Mu‘ādh ibn Jabal (may Allah be pleased with him) to Yemen to teach the people and call them to Islam. Among the instructions he gave him was to collect Zakah from the Muslims' cattle: from every thirty cows, one Tabī‘ or Tabī‘ah (a one-year-old bull or cow) and from every forty cows, one Musinnah (a two-year-old cow). And that he should take Jizyah (protection tax) from the People of the Book—the Jews and Christians—of one dinar from every adult male, or its equivalent in Yemeni garments known as Ma‘āfiri.

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