

## The Practice of *Zakat* in the Shari'ah and Non-Shari'ah States of Nigeria

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Nigeria is the most populous country in Africa; its more than one hundred and fifty million people come from various religious and ethnic backgrounds, and include large groups of Muslims and Christians living together peacefully. There is intense debate on religion, especially Islam and its practices, between Muslims, who form the majority, and their non-Muslim compatriots. The implementation of *shari'ah* has been a hotly debated issue ever since Nigeria gained its independence from Britain in 1960. The majority of Nigerian Muslims, especially in the north of the country, have opted to extend the application of *shari'ah*, and this was eventually implemented in 1999. This paper focuses on the impact of religious practices and examines, in particular, the practices of *zakat* in the context of state and non-state intervention in two federal states in northern Nigeria, Bauchi and Plateau. In a comparative case study, this paper looks at Izala, an Islamic organization based in Plateau (non-shari'ah state), and the *zakat* board in Bauchi (shari'ah state), comparing these different but interconnected approaches to institutionalizing Islamic practices. Of particular interest is an empirical approach to describing the practices and functions of the *zakat* board in the *shari'ah* state, and how these differ from the practices and functions of *zakat* in the non-*shari'ah* state. The paper asks questions such as: what are the underlining relationships that were created as a result of *zakat* collection and distribution; what are the claims of believers, contributors and recipients of *zakat*; and how is *zakat* being practiced in two different settings?