

TADLIS IN ISLAMIC TRANSACTIONS

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Abstract

The discussion on tadbis has been quite complicated since Muslim jurists are in dispute over its meaning. Some tend to interchange it with taghrir and ghabn. While others suggest that the doctrine of tadbis and misrepresentation are so closely interrelated.

This article suggests that the doctrine of tadbis is so akin to taghrir and ghabn which mean fraud. It also suggests that the effect of fraud in Islamic transactions is that the defrauded party may rescind the contract by exercising the option of fraud (khiyar al-tadbis).

Keywords: *tadbis, taghrir, ghabn, misrepresentation, fraud, Islamic law of transaction.*

Introduction

Commercial transactions and contracts (*mu'amalat*) in Islam are permissible as long as there are no evidence and proof (*dalalah*) that prohibit them. This is

opposite to ritual obligations (*ibadat*) where they are forbidden unless there is a clear text to validate it.¹ The validity of transactions in Islam is highly dependent on both the subject matter and contracting parties' nature. Under certain circumstances, impediment to contracts can take place either with regards to subject matter or contracting parties.

One of the impediments of contract with regards to subject matter is *tadlis*. However, the discussion on *tadlis* can be complicated since the jurists are in dispute with this terminology as it is interchangeable with *taghrir*. Some jurists even suggest that the doctrines of *tadlis* and misrepresentation are so closely interrelated so much so they share similar consequences. Moreover, the *Hanafi* believes that two elements, i.e. *tadlis* and *ghabn* can invalidate a contract. However, the other schools maintain that only the former is sufficient to nullify a contract.²

The Origin of the Terminology of *Tadlis*

Most classical Muslim jurists suggest that the second impediment to consent in Islamic transaction is that of fraud (*tadlis* and *taghrir*). According to the *Hanafi* School, two elements i.e. *tadlis* and *ghabn* must occur together. Fraud alone, therefore cannot nullify a contract. The requirement is that, fraud is always accompanied by *ghabn*.³

The term '*tadlis*' is derived from the root word '*dallasa*' which means "to swindle or cheat".⁴ Coulson suggests that the term originated from the Byzantine Greek of '*dolos*', while Schacht states that "the Arabic term *dallas* "to conceal a fault or defect in an article of merchandise from the purchaser", is derived from Latin *dolus*; the word entered into Arabic through the channel of commercial practice at an early date, but it did not become a technical term for fraud in early Islamic law".⁵

In general, early Muslim jurists did not treat *tadlis* as fraud. It is argued that "the principle of fraud, like those of many other concepts of contract, might be plucked from isolated cases of analysis from among the numerous tomes written by leading jurists".⁶ Therefore, *tadlis* cannot be regarded as fraud, as many may have thought so. "Indeed, it remains somewhat removed conceptually from the Roman system of *dolus*, the French Civil Law concept of *dol*, or English Common Law fraud".⁷ This has been affirmed by Salleh, as he suggests that the concept "if not unknown to the *Shari'a*, has not particularly recommended itself to Muslim legal scholars".⁸ As a result, *tadlis* and *taghrir* cannot be considered as "impediments" to contract, despite the fact that some authors seem to suggest them as a defect in declaration. The consequence is that the seller has a duty to disclose any defects, faults or unsuitability of the goods of sale.⁹

From the Islamic jurisprudence point of view, the concept of fraud has a wider definition from the Western laws. Islamic jurisprudence views fraud as a serious moral wrong. In consequence, a fraudulent contract is therefore a *fasid* (voidable) contract. The irregularity of the contract is normally known after the formation. The consequence remains until the other party exercises his/her right to revoke by option (*Khiyar al-*

Ayb). However, if the contract is ratified at this point, this means that the contracting party has given the consent to the known defect or fault of the good of that contract. By so doing, he/she has no further right to rescind it.¹⁰

The discussion of fraud in Islamic law gets further complicated because it lacks a consistent approach. There are two views: one view considers “fraud as a specific “option” which is regulated by its own individual principles in the contract of sale and which empowers the defrauded party to avoid the contract”. The other view is to “lump” the option of fraud (*khiyar al-tadlis*) together with the other five options.¹¹

However, the majority of authors have treated “the instances of fraud on an *ad hoc* basis as they arise in their discussions of contracts. As a result, we find that *tadlis* is often not even included among the system of options expounded. The subject is encountered most frequently under “sale” and is rarely consistently analysed in relation to any subject other than *uberrimae fidei* contracts”.¹²

The main reasons behind this inconsistent approach to fraud by Muslim jurists are because of several speculative causes. “Firstly, as stated above, that the concept is not originally Islamic and therefore likely to be of eclectic origin”. This was because the early classical Muslim jurists were “reluctant to recognise non-Islamic elements of the law. The doctrine may therefore be assumed to have entered the sphere of Islamic jurisprudence in a piecemeal and unstructured fashion. Its failure to solicit any official formulation until very late time would explain the lack of precise distinction of terminology or uniform interpretation which surrounds the whole concept”.¹³

Other Terminologies Like *Taghrir*, *Ghabn* and Misrepresentation

Beside *tadlis*, Muslim jurists tend to include other terminologies that lead to the meaning of fraud. The most common among these are: *taghrir*, *ghush*, *ghabn*, *al-fahish* and *gharar*, which vary in precise meaning from fraud, trickery, deception, lesion or misrepresentation. This theory is further strengthened by the lack of any attempt to distinguish the scope of even the major terms of *tadlis* or *taghrir* or *ghabn*.¹⁴ A closer analysis of these two terms seems to suggest that *tadlis* usually encompasses deliberate deception, whereas *ghabn* may embrace both deliberate and /or unintentional misrepresentation. The terms *tadlis* and *taghrir* however, seem to be interchangeable. This is true since, according to the *Maliki*'s school, both *tadlis* and *taghrir* carry the same meaning. Therefore, it could be suggested that the major term used to signify fraud in Arabic would be *tadlis* and *taghrir*.¹⁵

Classical Theoretical Concept of Fraud and Misrepresentation

The classical Muslim jurists tend to suggest that fraud usually consists of “deliberation and deceit which falls into mistake of the contracting party which persuades him to

contract”.¹⁶ “Fraud therefore constitutes an impetus to contract. However, mere verbal influence is not regarded as fraud unless it is accompanied by grossly unjustified disproportion between the two parties’ obligations”.¹⁷

Nevertheless, the classical Islamic jurisprudence considers only fraudulent act as an Option of Fraud (*Khiyar al-Tadlis*). “This option is usually applied when the defect, sight, description, and the rules of mistake cannot be properly invoked. As such, according to Sanhuri, in the classical Islamic jurisprudence, fraud does not render the contract voidable except by virtue of the mistake which was induced in the same contract. Thus, the distinction between actionable fraud and non-actionable fraud rests upon whether or not the fraud is accompanied by mistake”.¹⁸ Mistake itself largely lies on the trilogy of options – defect, sight and description. However, Coulson is careful to distinguish the Option for Fraud from that of Defect. As he suggests, “concealment by the seller of a fault or defect in goods or services may amount to active fraud.....here the remedy lies in *Khiyar al-‘Ayb*, so that it matters not whether the concealment is deliberate or accidental, by act or omission”.¹⁹ This leads to a question “What kind of fraud gives the party deceived the remedy to revoke the contract?” And the simple answer to this question is that like any other systems of law, certain regulations impose limits on the scope of actionable fraud in Islamic law, and the remedies may also have by reference to the trilogy of “residual options”.²⁰

Modern Theoretical Concept of Fraud and Misrepresentation

In spite of the fact that the classical Muslim jurists have an agreement concerning some elements of fraud in Islamic law, Sanhuri, the great Egyptian legist himself, however, emphasises the vulnerability of the Islamic concepts of *tadlis* and *ghabn* so much so it is an assimilation from the Western systems. Thus, according to him, the construction of the doctrine of Islamic fraud is actually based on a French doctrine of *dol*, which itself is a model of the Roman system of *dolus*.²¹

As for remedy, according to Schacht, “as regards fraud, there is little inclination to protect the victim; it manifests itself only in the case of ‘grave deception’ (*ghabn fahish, laesio enormis*). As such mere verbal influence and general “window dressing” are not regarded as sufficient cause for avoiding a contract unless accompanied by gross unjustified disproportion between the two parties’ obligations”.²²

In summary, it can be concluded that the doctrines of fraud and misrepresentation in classical Islamic law are so closely interrelated and share almost similar consequence. As for Mistake as to Value, it is only recognised in conjunction with *Ghabn al-Fahish* or some other synonym denoting “grave deception” such as *tadlis* or *taghrir*. Similarly, *tadlis* and *taghrir* must be accompanied by *Ghabn* or *Ghabn al-Fahish* in order to constitute cause for avoiding the contract.²³

Constituent Elements of Fraud

From the traditional point of view, fraud can be defined as “the deliberate and deceitful causing to fall into mistake of the contracting party which persuades him to contract”.²⁴

According to Liaquat Ali Khan Niazi, fraud is “the obtaining of an advantage material by unfair or wrongful means and it involves moral obligation”.²⁵

Most Muslim jurists have surmised that fraud consists of two elements:

- a. Exploitation by means of trickery; and
- b. Inducement of the contracting party into contracting.²⁶

As such, Sanhuri “determines that in the first category, such trickery must be sufficient to deceive the contracting party. Therefore, the case of each party is looked into together with his personal circumstances.”²⁷

The starting point of fraud in Islam can be traced back to the period of the Prophet Muhammad SAW. In one particular Tradition that relates to *Mussarat*, the Prophet said:

*“If a person buys a Mussarat in ignorance of the fact that it is such, then he has the option between accepting it or returning it along with a measure of dates”.*²⁸

A *Mussarat* is any female-cow or she-goat whose teats have been tied up for some time in order to give the prospect purchaser an unduly optimistic impression of the animal’s normal milk-yield. Such practice is famously known among the Arabs as *tasriyya*. The consequence of the contract is that the defrauded purchaser may opt to rescind the sale, paying the seller an appropriate compensation for milk he has actually taken from the animal.²⁹

From this precedent, the law is built by analogy to cover all fraudulent acts deliberately contrived to create a false impression in the mind of the other contracting party.³⁰

The famous Islamic Civil Code namely, *The Mejelle* has identified several articles on fraud according to Islamic law:

Article 356 (excessive deception without fraud):

*“If there is an excessive deception without fraud in a sale, the person who is deceived cannot annul the sale. But the sale of property of orphans is made invalid by excessive deception, although it would be without fraud”.*³¹

Article 357 (fraud and excessive deception):

*“When one of the parties to a sale has defrauded the other, and it has been ascertained that there has been excessive deception, the person who is deceived can annul the sale”.*³²

Article 358 (fraud action for, does not pass to heirs):

*“On the death of a person who has been deceived by excessive deceit, his action for fraud does not pass to his heirs”.*³³

Article 359 (loss of option by exercise of rights of ownership after discovery):

*“If a purchaser who has been cheated, has, after it has been discovered that there has been excessive deception, in the sale, disposed of the thing sold, in a way which amounts to exercise of the rights of ownership over it, his right to annul the sale no longer exists.”.*³⁴

Article 360 (loss of option for fraud by change or destruction of thing):

*“If a thing, which has been bought by fraud and excessive deceit, is destroyed or perishes, or if something new happens, like, in the case of a building site, a building being made on it, or a defect coming in the thing sold, the person who is deceived, has no right to rescind the sale”.*³⁵

Types of Fraud in Islamic Law

Fraud may be perpetrated by various means: by way of actions, fraud statements, failure to disclose and fraud by third party.

However, only three types of fraud are covered here as failure to disclose seems similar to that of fraudulent acts since some authors do not distinguish these two categories.

Fraudulent Acts

It is also known as “Active Fraud” denoting a fraud produced by a positive act as distinguished from fraudulent statements and third party fraud. The act is intended to induce the contract by deceit (*ghabn*) and as such is regarded as fraud regardless how insignificant it may appear.³⁶

There are four conditions of fraudulent acts:

- i. The alleged defrauded party must have suffered material damage such as is recognised by commercial standards and practices and impetus to contract;
- ii. The fraud itself must be cunning to such a degree as to dilute any ordinarily prudent member of the public;
- iii. One of the contracting parties must know of the fraud and have relied on its concealment;
- iv. The other contracting party must be ignorant of the fraud and has no other means of coming to know of it.³⁷

Action of *Tasriyya*

Tasriyya is described as one of the acts fraudulent by action. *Tasriyya* is the act of binding the teats of female animals in order to give the false impression to the intending purchaser of a very productive milk-yield, which is also known as *Mussarat*.³⁸

Ibn Qudama has stated that “if a person by a *mussarat*, is ignorant of the fact that it is such, then he has the option between accepting it or returning it along with a measure of dates”.³⁹ In this situation, the defrauded purchaser may opt to rescind the sale, by paying the seller appropriate compensation for the milk he has actually taken from the animal.

Tadlis al-Mashatah

This action is constituted by the jurists as ‘frequently happened’. The example of *Tadlis al-Mashatah* is associated with the purchase of a slave who has “ink stains on his hands” (impression that he is literate), the buyer has option to rescind on ground of fraud; the act of splattering ink stains is a deliberate act on the part of the vendor to induce the purchaser to think that the slave is literate.⁴⁰

Ghush al-Khafi

Ghush al Khafi is an act to cover the act of deception. The jurists determine mixing or adding substances intended to defraud another party (where the seller does not conceal the defect but attempts to create impression that the object is free of defects).⁴¹

There is an agreement among the classical jurists that fraud or misrepresentation by conduct is forbidden. However, there is disagreement as to the effects of such fraud.⁴²

The classical school of *Hanafi*, as exposed by Imam Abu Hanifah, and his disciple Muhammad, does not consider *Tasriyya* to constitute a *faskh* contract. These scholars state that the defrauded party is merely entitled to claim restitution (*Ta'wid*) for the difference in value between the price paid and the true value of the object of the contract.

According to these two jurists therefore, the right to avoid the contract at the option of the defrauded party does not exist if that party has converted the goods, or in this case, milked the livestock.⁴³

The school of thought by no means forms the absolute consensus even of the *Hanafi* School, and is distinguished as dissenting opinion among all the other schools. The reason of Abu Yusuf and Muhammad is that *Tasriyya* does not constitute defect on the ground that if a beast had not been bound and were to be found in deficient in milk yield, the sale would not be revocable.⁴⁴

According to Abu Yusuf and Muhammad, fraud does not constitute by defect as it does not give rise to the option. They acknowledge the existence of the Prophetic *Hadith*: “*He who cheats us is not one of us*” but claim that the Tradition is contradicted by the *Qiyas* supported by other primary sources. This *Qiyas* holds

that “hostility (*Udwan*) results in a liability its equivalent or value”. In this matter, when the seller has been hostile to the buyer by his act of fraudulent *Tasriyya*, the buyer may demand damages from him to the value of his loss.⁴⁵

The Shafi’is, Maliki, Hanbali’s, Ibadis, Ibn Mas’ud, Ibn ‘Amr, Abu Huraira and Anis, Ibn Abi Layla, Ishaq and Abu Yusuf, however, give the victim of fraud the option of whether to cancel the contract or ratify it. The modern *Hanafi* School also succumbs to the opinion of the majority. In the words of Ibn Qudama al-Maqdisi, the simple fact that the seller has deceived the buyer (by his act binding in *Tasriyya*) renders his action as fraudulent as if he himself had told the buyer that the sheep were good milkers.⁴⁶

This is the position taken up by modern legislation: where a contract deemed to be tainted with fraud or *Ghabn al-Fahish*, is accompanied by fraud, the defrauded party has the option whether to rescind or to ratify the contract, (providing he has not converted, damaged, lost or altered the object in any way).⁴⁷

Fraudulent Statement

Misrepresentation during the period of contracting is a void contract, provided that it is accompanied by exorbitant inequality or associate with *Ghabn*.⁴⁸ Ibn Abidin states where the fraud is accompanied by *Ghabn*, that *Ghabn* must exceed one third from the value of the object.⁴⁹

For example the act of *Bay’ al-Mustarsal* (forestalling the market or meeting the riders), is an act in which the Prophet condemned such activities as it had the element of cheating and being deceitful. So, if a person is being misrepresented by such act, he has the right to rescind the contract.⁵⁰

For the *Hanbali* and *Ibadi* schools, it is clear that any fraudulent statement together with failure to disclose, constitutes actionable fraud which is sufficient for the defrauded party to terminate the contract.⁵¹ However for the majority, the option of fraud does not apply since it is only restricted to the fraudulent conduct.⁵²

Third Party Fraud

In general, Islamic law permits that fraud issuing from a third party may affect the consent of a party to a contract, so long as the third party is in connivance with the other contracting party.⁵³

There are three categories of third party fraud, namely:

i. Al-Najsh

A person who is *al-najsh* is acting in collusion with one of the contracting parties in order to cheat even when he is not the seller; but as the third party who is acting in collusion with him.⁵⁴

According to the *Hanbalis*, it is not conditional that the seller be in collusion with the perpetrator of the fraud of *al-najsh*. In this situation, the buyer may rescind the contract as normal. There is no dispute within the school on this point, but the overriding argument is that the *Taghrir* here is perpetrated against the innocent contracting party, no matter where the *Taghrir* is issued, and it is a duty of the law therefore to protect the innocent party by allowing to rescind the contract. This condition of collusion does prevail, however, in *Maliki* and *Shafi'i*'s schools.⁵⁵

ii. Ghurur

Deception or *ghurur* is another category of fraud perpetrated by third parties. For instance, deception perpetrated by a father who tells the traders that his son has authority to engage in commercial transaction without informing him that he has a second son who is not so authorised.⁵⁶ The fraud here is issued from a stranger to a contract. If the fraudster is absent, and his whereabouts are unknown, the deceived party is permitted to demand restitution from another contracting party, who may reclaim it eventually from the fraudster.⁵⁷

iii. Dalil (Agent or Guide)

The agent is the representative of the party in question: fraud by the agent is therefore considered as fraud by the contracting party himself. The hypothesis is that agent and principle are acting in collusion to defraud the innocent party, or that the principle knows or has the means of knowing of that fraud. The agent in any case, is acting for the benefit of the principal; hence it is incumbent that the principal bears the responsibility of the fraud, and that the innocent party is protected from that fraud by having resorted to the option.⁵⁸

Rayner refers to Ibn' Abidin's work which relates an example: "A man said to a spinner, 'I have no knowledge of spinning yarn. Bring me a yarn so that I might buy some'. Meanwhile a third party sold some yarn to the spinner, but the buyer was unaware of this. The spinner then made himself an adviser between the other two, pretending he was the intermediary, and advising the buyer to purchase the more expensive of the two sorts of yarns. The buyer did as he was advised but he later learned of the deception."⁵⁹

Sanhuri states that the seller is here more than intermediary, for he already owns the expensive yarn himself, and is deceiving the buyer into thinking that he is an uninterested party. The buyer therefore has the right to return the goods, with compensation for any consumption or conversion, in exchange for restitution of the whole price.⁶⁰

In Al-Ramli's opinion, (related by Ibn' Abidin) "If a foreigner acting without a broker (*Dallal*) deceives him, he has no right to restitution (*Istirdad*). Furthermore if the buyer deceives the seller in a contract concerning real estate (*'Aqar*) where the buyer is claiming pre-emption (*Shuf'a*), does the seller have the right to restitution upon discovering the deception? Al-Ramli states that he forgoes the right in such a case even if he was not the deceiver but was himself deceived.⁶¹

Conclusion

It may therefore be concluded that the doctrine of *tadlis* is so interrelated with other Islamic transactions' terminologies like *tahgrir* and *ghabn*. The meeting point is that, it is generally constructed into what the modern Islamic law and Western jurisprudence terminologies seem to suggest, i.e. fraud.

As has been discussed above, the notion of fraud varies from one school to another. It is the *Hanbali's* school which is more inclined to construct a case of fraud. The *Hanafi*, on the other hand, gives the least consideration to the concept.

It is noted that throughout all the cases of fraud gathered from among the Islamic *fiqh* books, it is clear that the guiding principle of the law here is simply to seek to repair the damage (*darar*) incurred by fraudulent behaviour.

In sum, the effect of fraud in Islamic transaction is that the defrauded party may rescind the contract by exercising the Option of Fraud (*Khiyar al-Tadlis*). In contrast, in Fraudulent Statements, *Tadlis* and *al-Najsh*, these contracts are considered as void according to some Muslim jurists.

Notes

- ¹ "This is because God Most High may only be worshipped in the manner He has specified", see Mohammad Hashim Kamali, *Islamic Commercial Law An Analysis of Futures and Options*, Islamic Texts Society, Cambridge, 2002, p. 66.
- ² S.E. Rayner, *The Theory of Contracts in Islamic Law A Comparative Analysis with Particular Reference to the Modern Legislation in Kuwait, Bahrain and the United Arab Emirates*, Graham & Trotman, London, 1991, p. 204.
- ³ *Supra*, p. 204.
- ⁴ H. Wehr, *A Dictionary of Modern Written Arabic* (Ed. J.M. Cowan), 3rd. Ed., New York, 1976, p. 290.
- ⁵ Schacht, *An Introduction to Islamic Law*, Oxford Press, Oxford, 1964, p. 9.
- ⁶ S.E. Rayner, *The Theory of Contracts in Islamic Law*, *supra*, p. 204-205.
- ⁷ *Supra*, p. 205.
- ⁸ Nabil Salleh, *Unlawful Gain*, p. 116.
- ⁹ Coulson, *Commercial Law in the Gulf States*, *supra*, p. 65.
- ¹⁰ Rayner, *The Theory of Contracts in Islamic Law*, *supra*, p. 206.
- ¹¹ The other six options are *khiyar al-majlis* (option of meeting), *khiyar al-'ayb* (option of defect), *khiyar al-rukyah* (option of viewing), *khiyar al-shart* (option of stipulation) and *khiyar al-ta'yin* (option of identification), *supra*, p. 206 & 305-350; Mohammad Hashim Kamali, *supra*, p. 191-205.
- ¹² *Supra*, p. 207; Nabil Salleh, *Supra*, p. 61.

- ¹³ Coulson, *History of Islamic Law*, p. 28; Schacht, *Introduction to Islamic Law*, *supra*, p. 9; Rayners, *Supra*, p. 207.
- ¹⁴ Rayner, *supra*, p. 208.
- ¹⁵ *Supra*, p. 208.
- ¹⁶ Sanhuri, *Masadir al-Haq*, Vol. 2, p. 157; Rayners, *supra*, p. 211.
- ¹⁷ Rayner, *supra*, p. 212.
- ¹⁸ Rayner, *The Theory of Contracts in Islamic Law*, *supra*, p. 212.
- ¹⁹ Coulson, *Commercial Law*, p. 70.
- ²⁰ Rayner, *supra*, pp. 212-213.
- ²¹ Abdul Razak Sanhuri, *Masadir al-Haq*, Vol. 2, *supra*, p. 157.
- ²² *Supra*, p. 162.
- ²³ Rayner, *supra*, p. 211.
- ²⁴ Rayner, *supra*, p. 211.
- ²⁵ Liaquat Ali Khan Niazi, *Islamic Law of Contract*, Research Cell, Dyal Sing Trust Library, Lahore, 1991, p. 121.
- ²⁶ Rayner, *supra*, p. 213.
- ²⁷ Sanhuri, *Masadir al-Haq*, Vol. II, p. 159 cited in Rayners, *supra*, p. 213.
- ²⁸ Cited in Coulson, *Commercial Law in the Gulf States*, *suprap*. 85.
- ²⁹ *Supra*, p. 85.
- ³⁰ *Supra*, p. 85.
- ³¹ *The Majella Ahkam Adliyya*
- ³² *Supra*.
- ³³ *Supra*.
- ³⁴ *Supra*.
- ³⁵ *Supra*.
- ³⁶ Sanhuri, *Masdir al-Haq*, *supra*, Vol. II, p. 161; Rayner, *The Theory of Contracts in Islamic Law*, *supra*, p. 216.
- ³⁷ Rayner, *supra*, pp.223-224; However, Coulson only set two conditions, namely the first two conditions mentioned above; see Coulson, *Commercial Law in the Gulf States*, p. 86.
- ³⁸ Rayner, *supra*, pp. 216-217.
- ³⁹ *Supra*, p. 217.
- ⁴⁰ *Supra*, p.218.
- ⁴¹ *Supra*, p.218.
- ⁴² Rayner, *supra*, p. 220.
- ⁴³ *Supra*, p. 220.
- ⁴⁴ *Supra*, p. 221.
- ⁴⁵ *Supra*, p. 221.
- ⁴⁶ *Supra*, p. 221.
- ⁴⁷ See Article 125 (1) of the Egyptian Civil Code, 1948; Article 151 of the Kuwaiti Civil Code, 1980; and Article 187 of the UAE Civil Code, 1987.
- ⁴⁸ Rayner, *supra*, p. 225.
- ⁴⁹ *Supra*, p. 226.
- ⁵⁰ *Supra*, p. 228.

- ⁵¹ *Supra*, p. 227.
⁵² *Supra*, p. 227.
⁵³ *Supra*, p. 239.
⁵⁴ *Supra*, p. 239.
⁵⁵ *Supra*, p. 240.
⁵⁶ Rayner, *supra*, p.240.
⁵⁷ *Supra*, p. 240; Sanhuri, *Masadir al-Haq*, Vol. 2, p. 186.
⁵⁸ Rayner, *supra*, p.241.
⁵⁹ *Supra*, p.241;
⁶⁰ *Supra*, p. 241.
⁶¹ *Supra*, p. 241.

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