?When should zakaah be p	paid
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Praise be to Allaah.

You must hasten to pay zakaah as soon as it becomes obligatory, because Allaah says (interpretation of the meaning): "... and give Zakaah..." [al-Baqarah 2:110]

And because the situation of the poor means that help should be given to them as soon as possible; delaying payment causes harm to them. And hastening to pay it is furthest removed from miserliness and is more likely to be on the safe side. This is what pleases the Lord. It should not be delayed except in cases of necessity, such as delaying it in order to give it to the one who is in more need, or because you do not have cash in hand. It is also permissible to bring it forward and pay zakaah before the time when it is due, because the Prophet (peace and blessings of Allaah be upon him) made 'Abbaas pay the zakaah of two years in advance. (Narrated by al-Tirmidhi, al-Zakaah, 615; classed as hasan by al-Albaani in Saheeh Sunan al-Tirmidhi). It may be paid in advance when all the conditions of zakaah being obligatory are met.

See al-Mulakhkhas al-Fighi by al-Fawzaan, 1/247