Question 419) - If the Nisab remains but the non-Zakatable excess has been destroyed, is Zakah calculated on the entire remainder or is it decreased in proportion to the destroyed wealth?

A: The principle according to Imaam Abu Hanifa RAH. and Imaam Abu yusuf RAH. is that Zakah is Wajib on the Nisab not the excess. Hence the wajib is intact according to them. According to Imaam Muhammed RAH. and Imaam Zufar RAH. Wajib deceases in proportion to the loss.

~ al-Quduri ~