Inference By Pretexts in Contemporary Industries: 2) Inference in Opening the Excuses

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Abstract

It is commonly recognized that a variety of sectors benefit people and successfully advance their interests, which ultimately leads to the welfare of mankind as a whole. This study shows how modern industrial regulations in the Kingdom of Saudi Arabia relate to putting an end to pretexts as well as opening solutions with laws. The study demonstrated the Saudi regulator's consideration of opening the methods in current industry regulations after proposing the rule of opening the methods and the term contemporary industries. The study produced results, the most notable of which is the broad coverage of Sharia regulations to control every aspect of life in a way that accomplishes the interests of all people and prevents damage from them. This is done to achieve the goal of stopping evils and preventing damage through opening interests that result in reducing harm to people, endangering the security and stability of societies, harming people, destroying their social and welfare interests, and other matters of beliefs and worldly life. The goal of this study, which employed analytical, inductive, and descriptive methodologies, was to characterize the concept of pretext-based reasoning. Additionally, broadening the definition of sectors that benefit society makes the legislative restrictions on such industries more understandable.

Keywords: Excuses, Hindering, Regulations, Outcome, Rule

INTRODUCTION

In Islamic sharia, one of its fundamental traits is the assimilation of new advances. This feature enabled Sharia law to effectively address the difficulties posed by many and varied disasters at all periods and locations. The jurists rendered decisions for every case in a way that was suitable for the people and places involved at the time. Ijtihad was created by fundamentalists and has distinct methodological pillars and criteria that make it an excellent, smart, and disciplined way to deal with changes. The notion of diligence and careful examination of result norms, including deducing the intentions behind the two components of blocking and opening, as well as prudence, emerged in the first lesson. Any conscious person knows that life, in all its aspects, is full of intense emotions and that everything is changing quite quickly. The area of industries is one of the most well-established, sustainable, and varied. Man invented things in this realm that had never occurred to him. Instead, development happens on an hourly basis, which means that creativity and regeneration happen to someone every hour of the day or night.

Pretexts are methods, and these methods may be for ends that spoil people's lives, so these methods must be prevented. This is what is called, in Islamic law, the rule of blocking pretexts. This is what was discussed in the first paper, Reasoning to Block the Excuses in Contemporary Industries in the Kingdom of Saudi Arabia. The methods may achieve the interests of the people, and this is called in Islamic law the rule of opening pretexts. This is why it is appropriate to research the second paper, which is entitled Reasoning by Opening Pretexts in Contemporary Industries in the Kingdom of Saudi Arabia.

There are methods that may seem forbidden or have no value, but if you look at the desired consequences behind them, you know that they are fruitful in achieving people’s interests. Here, Sharia law decides to permit these prohibited methods based on the resulting interests achieved. This is undoubtably, what distinguishes Islamic law from its integration and flexibility, which are characterized by renewal and continuity. All of Islamic law is based on the fact that if the corrupting action that leads to prohibition is opposed by a need and a preponderant interest, the forbidden thing is permissible to fulfill that need. Since Saudi Arabia governs Islamic law and keeps pace with the world that is witnessing a civilizational revolution in all fields, most notably the

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The Importance of The Study

It is commonly recognized that many sectors serve humans and effectively accomplish their goals, resulting in overall human well-being. The significance of the study stems partly from the fact that it establishes a constructive route for current industries and serves as a mechanism for manufacturers and consumers to demonstrate beneficial ways of improving the industry as well as bad ways that harm both the producer and the client.

Reasons For Choosing the Topic

The following are the primary reasons that led the researchers to write about this topic:

1. The scarcity of reviewing existing studies on the subject selected.
2. Emphasizing the relationship between legislative and basic norms.
3. A significant contribution to the jurisprudential, fundamentalist, and Islamic libraries.

The Problem of The Study

The following question serves as the focal point of the study problem in the research:

What is pretext-based reasoning, and how does it relate to modern industries?

The following queries are at the heart of the research problem:

1. What does "inference by pretext" mean?
2. Which rules fall under the purview of the pretextual inference rule?
3. What industries does the Kingdom of Saudi Arabia now operate in?

Objectives Of the Study

The researchers intend to accomplish several objectives, the principal ones being:

1. Using pretexts and their varieties to illustrate inference methods.
2. Outlining the effects of creating excuses and providing ways for crafts to become more popular.
3. Explaining how increasing supervision has a good influence on preventing pretexts for unlawful gain.
4. Explaining the notion of inference using pretexts and their many kinds.

5. Explaining the influence of opening pretexts and enabling ways on the appeal of crafts.

Research Limits

The research's limitations include identifying the rules of reasoning concerning justifications, the rules that fall under them, and how these regulations are applied to modern businesses in the Kingdom of Saudi Arabia.

Study Methodology

The study employed both investigative and descriptive-analytical approaches. The researchers attempt to explain the legislative regulations that govern companies, broaden the comprehension of the industries that contribute positively to society, and explain the concept of reasoning using pretexts.

The Research Plan

It consists of an introduction, a preamble, and three parts.

In the introduction, we have outlined the topic's relevance, research methods, and plan.

It provides an explanation of the phrases in the title and present industries, as well as prerequisites.

The primary section of this study will focus on reasons for opening pretexts in modern enterprises.

Definition of inference:

According to Ibn Manthur (1993), inferences are requests for evidence. It is alleged that a particular individual inferred the item and requested evidence for it. Moreover, he employed the item as evidence for the thing; he accepted it as evidence for it, and he reasoned the issue with a particular thing. He discovered in it what leads him, so one can infer that it is an appeal for direction and assistance to what is intended. (p. 249).

As stated by Al-Barakti, (2002), inference has numerous explanations, the most notable of which is the following:

- Investigating and considering the meaning in order to gain an understanding of the connotation.
- Providing verification to show its significance, whether from impact to consequence, the opposite way around, or from one outcome to another (p. 17).

This study aims to find absolute proof and evidence from the text, a common understanding, or anything else, as stated by several Sharia scholars.

Definition of pretexts:

In the opinion of Ibn Al-Gayyim (1991), the pretext is a way of saying that someone has asked for something, i.e., they have begged, and the pretext is the rationale for the action. In linguistic terms, everything that serves as a method to an end is referred to as a pretext. What is meant by a method and an approach to anything, whether it is for good or bad are pretexts (p. 109). Blocking pretexts is the first of two components of pretext. Opening the methods is the second issue, and it is the central notion of this study. To open something is to widen its sense and significance. Facilitating pathways to human interests is one way to characterize opening pretexts. On the other hand, approval indicates that significant interest is more likely to result.

Reasoning for Opening Pretexts in Contemporary Industries

In it, some of the initiatives, legal materials, strategic plans, and practical procedures undertaken by the Kingdom will be explained to open new horizons in the industry and facilitate it to launch the industry to a major renaissance, and the relationship of this to opening pretexts. It is well known that Islamic law brought about achieving and perfecting interests, as stated by Sheikh al-Islam Ibn Taymiyyah in more than one place in the collection of fatwas. Additionally, Sultan Al-Ulama Al-Izz ibn Abdul Salam, in his famous rules, referred to this topic. However, achieving and completing interests can only be achieved by opening all channels and
facilitating all paths leading to them. This is what we notice from Sharia and legislation, as it indicates the removal of embarrassment from everything that leads to interest. This is what the scholars of jurisprudence decided and gave it the title 'opening pretexts.'

Since the Kingdom’s starting points and directions revolve around Islamic Sharia, seeking to achieve the interests decided by Sharia, we have found that the trends, projects, and plans adopted by the Kingdom are based on what the nation’s scholars have written regarding the rules for achieving interests. If we took an example of this, which is contemporary industries and the Kingdom’s trends in them, we would find that they took into account the rule of opening pretexts to achieve interests and other rules related to it.

In this section, we will attempt to explain some of the Kingdom’s plans and directions in industry and the extent to which they are based on the rule of opening pretexts and related rules. This is done by mentioning the rule and explaining it fundamentally. Then he mentioned the trends, plans, and legal materials related to them, so that we can finally reach the purpose of the study, which is a statement that these initiatives and laws are based on the rule of opening pretexts to achieve interests:

1- The rule of methods has the same rulings as objectives, as stated by Al-Uthaymeen, 2009, p. 27:

The pretext, just as it must be blocked, must be opened; likewise, it is disliked, disapproved, permitted, and permissible. It is the methods, and the forbidden methods are prohibited. The means of duty are also obligatory. It is known that the sources of rulings are classified into two parts: objectives, which are the paths that lead to interests. Moreover, the evils themselves or their means, which are the paths that lead to them, and their ruling is the same as the ruling on what they lead to in terms of prohibition or permissibility (Al-Garafi, 1948, p. 41).

Supporting the point Allah Almighty says:

قال تعالى: {ذَلِكَ بِأَنَّهُمْ لاَ يُصِيبُهُمْ ظَمَأٌ وَلاَ نَصَبٌ وَلاَ مَخْمَصَةٌ فِي سَبِيلِ اللّهِ وَلاَ يَطَؤُونَ مَوْطِئًا يَغِيظُ الْكُفَّارَ وَلاَ يَنَالُونَ مِنْ عَدُوهٍ نَّيْلاً إِلاَّ كُتِبَ لَهُم بِهِ عَمَلٌ صَالِحٌ التوبة: 120}

"That is because they suffer neither thirst nor fatigue, nor hunger in the Cause of Allah, nor they take any step to raise the anger of disbelievers nor inflict any injury upon an enemy but is written to their credit as a deed of righteousness" (Al-Hilali et al., 1997, p. 267, verse 120 of Surat At-Taubah).

Accordingly, the method is linked to the intention, and the rule of the means is the rule of its intention. At-Tahir ibn Ashour said that Sharia regulation sought the pretexts of interests and opened them up. It was made obligatory, even if its form required prohibition or permissibility. This issue is called in the principles of jurisprudence 'that without which an obligation is not fulfilled is an obligation'. In jurisprudence, it is called precaution. Do not you see that jihad in its form is corrupting and destroying souls and money? It aims to protect the country and preserve its safety and security. It was one of the greatest duties because if they renounced it, abandoning it would cause them much greater damage than jihad would cause them. This is part of the principle of dividing actions into methods and purposes (Ibn Ashour, 2004, p. 340).

Ibn Al-Gayyim (1991), says that when the purposes were not reached except by reasons and ways that led to them, their methods and causes were affiliated with them. The methods of taboos and sins, in their hatred, and preventing them according to their arrival at their goals and connections with them, and the methods of obedience and offering in their love, and permission in them according to their arrival at their goal. The method of what is meant is affiliated with the intended, both of which are intended, but it is intended for the purpose of the ends, and it is intended for the purpose of methods (pp. 108-109).

Based on these two rules (the methods that have the provisions of the purposes, and the consideration of fate), the Kingdom sought in several ways to open all the excuses available for the renaissance of contemporary industries, their intonation, and facilitation. It was:

**Saudi Industrial Development Fund**

With a promising future vision for the Kingdom of Saudi Arabia to be an industrial, developmental country. By a decision of the Council of Ministers in 1394 AH, the Saudi Industrial Development Fund was established.
to work for 45 years in a pioneering role in developing, implementing, and achieving industrial development policies and programs. To be the main financial enabler of industrial transformation in the Kingdom (SIDF).

**The Industrial Fund and the Kingdom’s Vision 2030**

The Industrial Fund continues its pioneering activity in developing the local industrial sector, keeping pace with developments through integration with government agencies, and expanding the scope of its support to include several promising sectors in the fields of industry, energy, mining, and logistics services.

In the year 1439 AH, the Council of Ministers approved amending the statute of the Industrial Fund to enable it to expand the scope of its support to some new and promising sectors in the fields of industry, mining, energy, and logistics services.

The Executive Regulations of the Foreign Investment Regulation (within the framework of the Kingdom’s 2030 Plan) include some articles that provide directives and facilitations for methods of revitalizing the industry as a form of opening pretext to bring about an industrial renaissance, accompanied by a foresight into the outcome of these measures. It includes

**Article 5:**

The project licensed under the regulation and these regulations shall enjoy all the benefits, incentives, and guarantees enjoyed by the national project following the regulations and instructions and any amendments thereto, including, for example:

1. The incentives stipulated in the Unified Industrial Organization Regulation for the Gulf Cooperation Council countries issued by Royal Decree No. M/20 dated 4/4/1427 AH.

8. Benefiting from industrial loans provided by the Saudi Industrial Development Fund in accordance with its regulations.

**Article 14:**

The Authority prepares an investment guide that includes a description of the procedures for obtaining a permanent or temporary license and its amendments, the forms, papers, and documents that must be completed before obtaining the license, and the information that the investor needs. In addition to a presentation of the incentives, benefits, and guarantees that the foreign investor will enjoy (Al-Malki, 2022, p. 109), the evidence includes at a minimum the following:

4. The unified industrial organization of the Gulf Cooperation Council countries.

16. Patent Regulation

All of the above articles include procedures and facilitations requiring methods to reach the most important goal, which is contemporary industries of greater quality, development, and prosperity.

The Regulation of Patents and Layout Designs for Integrated Circuits, Plant Varieties, and Industrial Designs (Regulation of Patents and Layout Designs for Integrated Circuits, Plant Varieties, and Industrial Designs, 2004) came to establish several articles for preserving manufacturing ownership, taking into consideration the outcome. If the manufacturer does not insure his product, he will not save it in the first place. If he produces it, it will not maintain its quality. The decision was based on property preservation materials so that industrial owners would have security over their industries. Among these materials:

**Article 59:**

An industrial model certificate is granted if it is new and has features that distinguish it from known industrial models. An industrial model is considered new if it has not been disclosed to the public by publication anywhere in tangible form, by use, or by any other method. This is before the date of filing the registration application or priority application. The disclosure of the industrial model to the public shall not be considered valid if it occurs during the priority period. The regulations specify other cases of disclosure that are not considered valid and provisions for temporary protection of industrial models.
The regulation for protecting and encouraging national industries (Regulation for the Protection and Encouragement of National Industries, 1961) contains some articles that are considered to open pretexts for the growth and development of industry within the Kingdom. It includes

Article 2:
The current industrial establishment, whether it is under construction or will be established in the future, will be granted the privileges and exemptions shown below, within the conditions stipulated in this regulation.

Article 7:
The Ministry of Commerce and Industry recommends to the Council of Ministers that it take the means or steps it deems appropriate to protect local production within the limits of the provisions contained in this law and other applicable regulations. The procedure followed to protect local production takes into account its adequacy in terms of quantity and quality, and the interest of the consumer is taken into account. The following are included among the means to protect local production:

1 - Limiting or prohibiting the quantity of foreign imports that are similar to local production.
2 - Raising customs duties on similar foreign imports.
3 - Providing various financial assistance to industrial institutions. There were also several programs launched by the Kingdom as a means of an industrial renaissance, and this amounted to opening pretexts. Among these programs are:

National Industrial Development and Logistics Services Program: [it is within Vision 2030]
The National Industrial Development and Logistics Services Program was launched at the beginning of 2019, out of the leadership’s belief in the importance of the program’s four sectors (energy, mining, industry, and logistics services), and their integration to achieve added value, maximize and diversify economic impact, and create an attractive investment environment. Launched in 2019, the National Industrial Development and Logistics Program is transforming the Kingdom into a leading global player in the energy, mining, logistics, and industry sectors. These high-growth sectors are diversifying Saudi Arabia’s economy, creating quality jobs, and securing sustainable growth for future generations (Vision 2030).

The program also pays attention to the two pillars of local content and the Fourth Industrial Revolution, as they are one of the most important enablers of the main sectors included in the program and their supporting factors to enable them to achieve their goals and their desired impact.

The program’s objectives are:

Developing oil and gas-related industries
Localization of promising industries
Localization of the military industry

Program: Made in Saudi Arabia:
Hazem ibn Hussein 2023; SPA 2022; Made in Saudi Arabia 2021; Kingdom Vision 2030 n. d.) declare that 'Made in Saudi Arabia program' is a national initiative launched by the Saudi Export Development Authority, within the National Industrial Development and Logistics Services “Nadlib” Programme. This program is an essential driver for achieving the goals of Saudi Vision 2030.

The program seeks to develop and market national goods and services to become the preferred choice locally and globally, in cooperation with a group of partners from the public and private sectors.

The project aims to increase Saudi non-oil exports in priority export markets. It also aims to open endless possibilities, opportunities, and advantages in the private sector in the Kingdom. One of the main objectives is targeting the local and international consumers by enhancing the status of the national product and increasing awareness and confidence in it at various levels. As well as promoting it within a unified identity and a sign,
that represents the official identity for promoting national products and services under the name “Saudi Industry.” This national industry is available to program members from registered member companies according to specific criteria included in the program.

Among its objectives is to enhance the attractiveness of the Saudi industrial sector for local and foreign investment.

It should be noted that this program achieves eleven direct goals out of 96 the goals of “Vision 2030” and includes more than 300 specific initiatives.

The strategy of this program aims to build sustainable, competitive, and diversified manufacturing regulation that relies on the private sector, to benefit the national economy and citizens, through:

(1) Developing promising industries such as the automobile industry, pharmaceutical industries, medical supplies, and others
(2) Localization of military industries
(3) Expanding the scope of oil and gas-related industries
(4) Development of food industries
(5) Increasing the percentage of local content in the industrial sector
(6) Aquaculture as state by (Al-Kharif, 2019).

Among the goals of Vision 2030 in the industry:

One of the main objectives is to encourage industrial investments by providing an attractive and stable industrial environment. It also aims to enhance the competitiveness of the industrial sector locally and internationally and increase the value of local content. It also aims to support locally manufactured products in their various forms, thus enhancing their size and increasing their exports. It is expected that the industrial renaissance will play a major role in the advancement of the Saudi economy and its global competitiveness in the future (Al-Rashed, 2021).

The CEO of the Saudi Authority for Industrial Estates and Technology Parks "Modon," Engineer Khalid bin Mohammed Al-Salem, extended his thanks to the Custodian of the Two Holy Mosques, King Salman bin Abdulaziz Al Saud, for the issuance of the Council of Ministers’ approval to amend the organization of the Saudi Authority for Industrial Estates and Unleash the Technology. Stressing that this will add more attractiveness to the investment environment in the Kingdom, especially in the industrial and related technology sectors. Engineer Al-Salem appreciated the efforts of the Minister of Industry and Mineral Resources, Bandar bin Ibrahim Al-Kharif, and the work team, for their continued efforts to support the industrial sector in the Kingdom. We are also keen to provide all motivating capabilities towards improving Saudi industry and technology. The CEO stated that the amendments will support “Modon’s” strategy towards empowering the industry and contributing to increasing local content. In addition to that, the outcome might result in supporting, attracting, and localizing investments that add value to the Saudi market. This is done by enhancing the quality of doing business, improving the investor experience, and ensuring sustainability in industrial cities (’Amal 2021; Modon 2020).

The industry activity in the Kingdom has supported the government's intention to empower the private sector and diversify the productive base to achieve sustainable economic growth. In 2009, the National Industry Strategy, which drew up specific goals for the industrial development process, was adopted. Among those goals: doubling the added value of the industry, increasing the percentage of manufactured products with a technical base, and raising the share of industrial exports from total industrial production.

In conjunction with the ambitious vision of the Kingdom's 2030 vision, which did not neglect industry activity, which is the backbone of economically developed countries, the NIDLP service was launched in early 2019. The program aims to develop four main sectors. These are for sectors that include industry, mining, energy, and logistical services. The program looks forward to developing the industrial sector through the development
of conscious and competitive industries, and the increase in their contribution to the gross domestic product and employment (including the car industry, pharmaceutical industries, medical supplies, etc.). It also includes the resettlement of military industries, and expanding the range of oil and gas-related industries. In addition, it includes developing food industries, increasing the percentage of local content in the industrial sector, and finally water farming.

Based on the Kingdom's keenness to stimulate this activity and overcome the obstacles facing it, the Council of Ministers issued Resolution No. (74) dated 01/25/1441 AH. This decision provides for the kingdom to bear the financial compensation scheduled for expatriate workers in industrial facilities licensed by the Ministry of Industry and Mineral Resources, according to an industrial license for five years (Nasr Ad-Din et al, 2025; Al-Harbi, 2022; Al-Nuwaiser, 2020).

The industrial sector in the Kingdom has several financing options, whether through the Industrial Fund or commercial banks. The number of projects financed by the Industrial Fund since it began its lending activity until 2018 reached about 3,218 projects. The capital of these projects amounted to 4.157 billion riyals. The average growth during the period 2011–2018 for loans provided by the Industrial Fund was about 6.7%. This is due to the return of confidence in chemical industry activity after the global financial crisis. Moreover, the activity of consumer industries has rebounded, especially the food and beverage products industry. The contribution of the chemical industries represented about 42% of the total financing provided by the Industrial Development Fund. Followed by engineering industries, which include metal products, machinery and manufacturing, electrical equipment, and transportation equipment, with a rate of 8.19%, then consumer industries with a rate of 4.16% (Al-Nuwaiser, 2020).

To know the Kingdom's efforts to pay attention to industry in numbers, review the (Industrial Activity Survey). It is a statistical survey prepared by the General Authority for Statistics and aims to provide the largest possible amount of comprehensive industrial statistics related to industry in the various regions of the Kingdom. These statistics include statistics of industry workers and their compensation, operational and transformation expenses, production volume, and industrial and non-industrial revenues. This type of survey also provides data on the volume of research and development used in the field of industry, which gives indications about the extent of the Kingdom’s interest in research and development. It is worth noting that the main purpose of the survey is to provide data used to compute the amount of value added from industrial activity and the extent of its contribution to the gross domestic product. It can be said that the data from the Industrial Activity Survey helps decision-makers and policymakers formulate their goals. Giving the kingdom the opportunity to conduct such statistics and encouraging them indicates that the kingdom is opening up pretexts to stimulate and support the industry.

Among the components of industry in Saudi Arabia are: official support for the industrial sector and the provision of incentives that encourage the advancement of this sector. And also enact laws that protect national goods and provide financial incentives to the private sector working in the field of industry by providing interest-free loans and repayment over long periods. Establishment of industrial cities: Many industrial cities have been established. It was equipped with all the necessary requirements for industry, such as electricity, water, and buildings, and rented to owners of industrial projects for nominal fees. It also provides all services to the industrial sector, including electricity and water, at nominal prices. All goods and industries are exempt from taxes. This leads to a decrease in its price. An example of this is providing industrial loans without profits for those wishing to work in the industrial sector (Al-Duikat 2016).

2. The rule of harm being removed:

This rule is one of the universals of Sharia law and stipulates that any harm to oneself or others must be removed following the authentic hadith narrated by the Prophet, peace and blessings be upon him: “There is neither harm nor harm (لا ضرر ولا ضرر)” (Al-Shammari, 2011, p. 27; Shaybah Al-Hamad, 1982, pp. 63-65; Ibn Majah, 1952, p. 784). The most important aspect of opening pretexts is to bring about greater benefit if it outweighs the harm. This includes warding off evil and evil from harm when it is impossible to prevent all of them. This is done by paying the greater damage with the smaller damage, and also by paying the general damage with the specific damage. Likewise, by removing or mitigating the actual or expected harm, even if it is less harmful, to
achieve the preponderant interest. This is expressed by the rule: (The damage is removed), and thus the importance of opening pretexts to remove or mitigate the actual or expected damages and balancing the damages.

Islamic law has established the rule of pretexts, both open and closed. Paying harm before it occurs is blocking the pretexts. As for raising it after it happened, it opens up pretexts. Where the harm is removed so that the benefit can be achieved. Several articles and regulations have been included in the Kingdom’s regulations related to the matter of industries stipulating the removal of damage, to open the way for interests to arise sooner or later in the field of industry and its consequences. Examples of this include:

It is stated in the executive regulations of the foreign investment regulation (Laws and Regulations 2014) (within the framework of the Kingdom’s 2030 Vision):

Article 11:
If the Authority decides to reject, amend, or renew the license application, the decision must be reasoned, and the concerned party has the right to object to the Board of Directors within sixty days from the date he is notified of the decision.

Article 12:
The Board of Directors shall consider the objection and decide upon it within thirty days from the date of its submission. His decision shall be issued with the signature of the governor or his authorized representative. Suppose the decision is to reject the objection. In that case, the concerned party has the right to file a grievance against that before the Board of Grievances according to its regulation within sixty days from the date of being informed of the Board of Directors’ decision.

The Regulation of Patents and Layout Designs for Integrated Circuits, Plant Varieties, and Industrial Designs (Regulation of Patents and Layout Designs 2004) also came to establish several articles for preserving manufacturing ownership. Such as:

Article 60:
The owner of an industrial model certificate has the right to file a lawsuit before the committee against any person who infringes the industrial model by exploiting it for commercial purposes without his consent within the Kingdom, by manufacturing, selling, or importing a good that includes or embodies, wholly or substantially, a copied industrial model.

3- Rule: Hardship brings ease:

It is one of the major rules agreed upon in Sharia law and upon which many rulings are based. Some fundamentalists express it by saying that if the matter becomes narrow, it expands. Ibn Abdul Salam (1994), said: 'The principles of this law are based on the fact that if things become narrow, they expand' (p. 88).

The meaning of the rule is that the provisions whose application would cause hardship to the taxpayer and hardship for himself or his money, the Sharia reduces them to what falls within the taxpayer’s ability without hardship or embarrassment. If an exceptional circumstance arises in which there is a temporary necessity for the person, or the group, and the continuation of the original legitimate ruling for ordinary cases becomes embarrassing and burdensome for the taxpayers to the point that it makes them difficult to apply it; it makes it easy for them and expands it until it becomes easy for them. As long as that necessity exists and the embarrassment continues (As-Suyuti, 1990, p. 76). The relationship of this and opening pretexts is that the facilitation and expansion that occurs as a result of hardship is the opening of a pretext to ward off hardship.

Among the rules related to the derivative rule, the rule brings ease: the exception to the general rule or principle. Al-Shatibi says: The basic principle is that if a statement that applies it to its generality leads to embarrassment, or to something that is not possible by law or reason, then it is not proceeding in a straight line or consistently, so the generality does not continue (Al-Shatibi, 1997, p. 102).
The principle of opening pretexts in Islamic law is confirmed by the comprehensive meaning contained in this rule, which denies the continuity of any rule or principle that leads to taxpayers falling into embarrassment and hardship. This rule necessarily requires the exception of every branch or part to which the application of the general rule of the rule would lead to unusual hardship for the taxpayers (Al-Abdul Latif, 2003, p. 118). All of this is documentation of the origin of the principle of opening pretexts in reality and application. This is because the repetition of some principles and rules may eventually lead to falling into one or both of two prohibitions:

The first: falling into embarrassment.
Second: Falling into what is not possible by reason or law.

This requires an exception to the general principle to preserve the simplicity and reasonableness of the provisions of Sharia.

The rule of opening excuses is based on this observation. The opening of pretexts permits the methods that most likely lead to the best interest (Al-Garafi, 1973, p. 449). This looks at the outcome of the act. If the act results in severe embarrassment for people, it is in the interest to remove that embarrassment from them by some methods. Embarrassment is removed by law.

Ibn Abdul Salam says: Know that Allah has prescribed for His servants to strive to achieve immediate and future interests, each of which has a single cause. Then he excluded from it those whose circumstances cause severe hardship, or are harmful and were brought up based on those interests. Likewise, it was prescribed for them to strive to ward off corruption in the two homes, or in one of them, each of which has a single cause. Then Allah made an exception from these rules for those that entail great hardship in avoiding them, or benefits that result from those evils, and all of that is out of mercy for His servants, consideration for them, and kindness. All of this is expressed in a way that contradicts analogy, and this is common in acts of worship, interactions, and all other actions (Al-Shatibi, 1997, p. 102).

Several articles in the Kingdom’s regulations related to industry revolve around this rule in the implementation of the main rule, which is the opening of pretexts. Whenever a matter becomes difficult for people, rules come to open it and facilitate it. Among these is what was stated in the regulation for protecting and encouraging national industries (Regulation for the Protection and Encouragement of National Industries, 1961):

Article 4:
Imported machinery, tools, devices, and their spare parts are exempt from customs duties for new industrial establishments, expansion of currently existing industrial establishments, and production mobilization. The types and quantities of things mentioned in this article shall be determined by a decision of the Minister of Trade and Industry based on the recommendation of the Ministry’s Industrial Technical Office.

Article 5:
Primary raw materials, semi-manufactured materials, bags, cans, and packaging cylinders necessary for industrial establishments are exempt from customs duties, provided that they do not have an existing and sufficient counterpart in the Kingdom. This is determined by a decision of the Minister of Trade and Industry based on the recommendation of the Ministry’s Industrial Technical Office.

Article 6:
A - The state provides the industrial establishment with a nominal rent of the land necessary to build factories and housing for workers and employees, and the area of land necessary for this is estimated by the Ministry of Commerce and Industry. The Ministry of Commerce and Industry, in agreement with the concerned municipalities, determines an industrial zone outside the scope of each city from which the aforementioned land is provided.
B - The rent may not be waived except with the approval of the Ministry of Commerce and Industry.
Inference By Pretexts in Contemporary Industries: 2) Inference in Opening the Excuses

Article 8:

Products intended for export may be exempt from export duties and all other taxes. This is done by royal decree based on a decision of the Council of Ministers.

All of the previous articles contain exemptions and facilitations to reduce hardship for the owners of industrial establishments, and all of this, as previously mentioned, is in the implementation of the rule of opening pretexts.

CONCLUSION

This study completed both aspects of reasoning with pretexts. The first paper took into account the rule of blocking pretexts. This second paper came to complete the other side of reasoning by pretexts. This paper has revealed the close relationship between the rule of Fatah Al-Dharai and the regulations of the Kingdom of Saudi Arabia through Saudi regulations in contemporary industries. It has become clear, beyond a doubt, that the Saudi regulator takes care of the rules of Islamic Sharia in enacting Saudi regulations in various contemporary industry regulations. This is because the Saudi regulation of government is derived from Islamic law. It is known that the rules of Islamic Sharia are flexible enough to be valid for every rule, at any time, and in any place.

RECOMMENDATIONS

- Expanding the study of the various Sharia rules in the regulations of the Kingdom of Saudi Arabia.
- Measuring the impact of the stability of the Kingdom of Saudi Arabia’s regulations, as they were based on Sharia rules when enacted.
- Comparative study between the regulations of the Saudi state and other countries in light of Sharia rules.

Data Availability

Data sharing does not apply to this article, as no datasets were generated or analyzed during the current study.

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