The Concepts of Rububiyyah and Uluhiyyah According to the thought of Abu Mansur al-Maturidi: A Study of Surah al-Ikhlas in the Ta'wilat Ahl al-Sunnah

Mohd Shabri Yusof

Research Centre for Language and Linguistics, Faculty of Social Sciences and Humanities, Universiti Kebangsaan Malaysia
Email: msy@ukm.edu.my

Lutpi Mustafa

Research Centre for Language and Linguistics, Faculty of Social Sciences and Humanities, Universiti Kebangsaan Malaysia

Mohd Farhan Md Ariffin, Amirul Munir Nor Azlin

Research Centre for Al- Quran and Sunnah, Faculty of Islamic Studies, Universiti Kebangsaan Malaysia

Abstract

This study examines the verses of *Surah al-Ikhlas* according to the interpretation of Abu Mansur al-Maturidi in his exegetical work *Ta'wilat Ahl al-Sunnah*. In his commentary on the surah, al-Maturidi introduces the theological terms *Rububiyyah* and *Uluhiyyah*. The study uses the verses of *Surah al-Ikhlas* as the primary data and adopts a qualitative methodology through content analysis of classical Islamic texts (*turath Islami*) and library research. The objective of this study is to explore the meanings of *Rububiyyah* and *Uluhiyyah* as presented by al-Maturidi in his interpretation of the surah. The findings suggest that the term *Rububiyyah* refers to the concept of the oneness of Allah in His absolute power, whereas *Uluhiyyah* refers to the oneness of Allah in His essence as the One true deity. Although both terms convey the idea of *tawhid* (divine oneness), they differ in linguistic usage within the Arabic language. Furthermore, these two terms form the theological foundation of belief in the divinity of Allah, rejecting any form of *shirk* (associationism), whether in His Essence or His actions. Al-Maturidi's theological approach to *Surah al-Ikhlas* aims to reinforce the creed of *Ahl al-Sunnah wa al-Jama'ah* regarding the doctrines of *Tawhid Rububiyyah* and *Tawhid Uluhiyyah*.

Introduction

Abu Mansur al-Maturidi was a prominent scholar within the tradition of *Ahl al-Sunnah* and is regarded, alongside Abu al-Hasan al-Ash'ari, as one of the principal founders of the *Ahl al-Sunnah wa al-Jama'ah* school of theology. According to al-Zabidi (1989), the term *Ahl al-Sunnah wa al-Jama'ah* implicitly refers to both of these figures: Abu al-Hasan al-Ash'ari and Abu Mansur al-Maturidi. The theological thought of al-Maturidi predominantly developed and spread in the region of Samarkand, whereas the teachings of al-Ash'ari gained traction in Basrah, Iraq (Gustave Edmund, 1970). Both schools of thought opposed the *Mu'tazilite* movement, which they viewed as a deviation from the path of truth. In confronting the arguments of the Mu'tazilah, they employed a dual approach that integrated *naql* (scriptural texts) and *ra'y* (reasoned opinion). The *Ahl al-Sunnah* school, particularly within the discipline of *'Ilm al-Kalam* (Islamic theology), emphasizes a balanced methodology that draws upon both scriptural evidence and rational inquiry, a framework oriented toward harmonizing *naql* and *ra'y* (Nasution, 1986).

In terms of intellectual orientation, the thought of al-Maturidi was significantly influenced by the rational approach of Abu Hanifah, particularly in matters of *'Ilm al-Kalam* concerning faith and theology (Fathul Mufid, 2013). Al-Maturidi adhered to the Hanafi school of jurisprudence and studied under two prominent Hanafi scholars: Muhammad ibn Muqatil al-Razi (d. 248H) and Nushayr ibn Yahya al-Balkhi (d. 228H). He resided in the city of Samarkand, a center of cultural and intellectual activity, known for its religious and academic dynamism, both among Muslims and non-Muslims (Aditya, 2012). Al-Maturidi lived a life marked by devout adherence to religion during a period characterized by vibrant scholarly pursuits in fields such as literature and philosophy, which contributed to the emergence of his region as a hub of knowledge and civilization (Mufrodi, 2007). He passed away in the year 944 CE in Samarkand, during the reign of Caliph al-Mutawakkil (circa 232–247H / 847–861CE) (Mufid, 2013).

This study aims to elucidate al-Maturidi's conceptualization of the terms *Rububiyyah* and *Uluhiyyah* as articulated in his interpretation of the verses of *Surah al-Ikhlas*. In his exegesis *Ta'wilat Ahl al-Sunnah*, al-Maturidi concludes that the chapter is named *Surah al-Ikhlas* (the Chapter of Sincerity) because of its exclusive affirmation of divine oneness (*tawhid*) for the sake of Allah alone, negating all forms of resemblance and association in both *Uluhiyyah* (divine sovereignty) and *Rububiyyah* (divine lordship) (al-Maturidi, 2005).

Literature Review

In the study by Mohd Sobri et al. (2014) titled *"The Discourse of Tawhid in Surah al-Ikhlas"*, the authors explain that *Surah al-Ikhlas* presents a theological discourse on *tawhid* (divine oneness), encompassing discussions on how to recognize Allah through several of His attributes, based on the creed of *Ahl al-Sunnah wa al-Jama'ah*. The analysis in this study is categorized into three aspects: the affirmation of Allah's oneness, the rejection of deviant theological beliefs and the purification of Allah's Essence from any resemblance to created beings.

Meanwhile, the study by Siti (2020), titled *"The Virtues of Surah al-Ikhlas"*, highlights the merits of reciting *Surah al-Ikhlas*, particularly noting that the chapter is considered equivalent to one-third of the Qur'an due to its encapsulation of the principle of *tawhid*, which forms a core component of the Qur'anic message.

According to Lailatul et al. (2024) in their study entitled *"Forming a Superior Personality in the Quran: An Epistemological Study of Sahl al-Tustari's Sufistic Tafsir on Surah al-Ikhlas"*, the following is stated:

"The findings of this research are expected to contribute to a general understanding of the epistemology of Sufi interpretation, particularly in the context of Surah al-Ikhlas and uncover the spiritual values within the Quranic text."

Fajariyah (2020), in his study *"A Theoretical and Practical Study of Surah al-Ikhlas"* within the field of linguistics, concludes that the stylistic features (*stilistika*) of the surah encompass various linguistic levels (*al-mustawayat*), including the syntactic level (*al-mustawa al-nahwi*), morphological level (*al-mustawa al-sarfi*), phonological level (*al-mustawa al-sawti*), semantic level (*al-mustawa al-dalali*) and imagery level (*al-mustawa al-tashwiri*).

Additionally, Abdul Wahhab (2021), in his comparative tafsir study entitled *"Surah al-Ikhlas: A Study of Indonesian Tafsir (Comparative Study of Tafsir al-Azhar and Tafsir al-Ibriz)"*, examines the interpretations of Hamka and Bisri Mustofa. Both employ the *taḥlili* (analytical) method, which remains a widely accepted scholarly approach in Islamic exegetical tradition.

Lastly, the study by Gufroni (2022), *"Theological Values in Surah al-Ikhlas and al-Kafirun According to Tafsir al-Tabari and Tafsir al-Misbah"*, asserts that *Surah al-Ikhlas* contains essential theological values, emphasizing Allah's oneness and the belief that Allah is wholly distinct from all of His creations.

According to Helma et al. (2023) in their study *"The Relevance of Ikhlas and Mukhlis in the Contemporary Era (A Study of Surah al-Bayyinah and al-Ikhlas)"*, the authors explore how Qur'anic verses address the concept of sincerity (*ikhlas*) and its relationship to the *mukhlis* (one who is sincere) from a linguistic perspective. Their linguistic analysis demonstrates that the Qur'an does not portray sincerity as unidirectional; rather, it reflects multiple dimensions, each contributing to the moral and ethical formation of a Muslim's character.

Jailani (2021), in his study *"An Examination of the Names of Surah al-Ikhlas in the Qur'an According to the Mufassirun,"* investigates the various names attributed to *Surah al-Ikhlas* as explained by classical exegetes. He categorizes these naming conventions into three methodological types: names derived from hadith, names based on textual or thematic appropriateness (*munasabah*) and names given without specific justification.

In the study conducted by Halimatus (2015), *"An Analysis of the Understanding of the Tafsir of Surah al-Ikhlas,"* it is asserted that interpreting *Surah al-Ikhlas* requires foundational knowledge of the divine attributes (*sifat*) of Allah. This includes understanding the oneness of Allah in His Essence (*Dhat*), Attributes (*Sifat*) and Actions (*Af'al*), along with the recognition that Allah is the ultimate refuge and neither begets nor is begotten.

Suryana (2020), in his study *"The Educational Values of Tawhid in the Qur'an: Surah al-Ikhlas According to Tafsir Ibn Kathir,"* states that *Surah al-Ikhlas* comprehensively embodies Islamic theological values, especially regarding *tawhidic* education. Specifically, the first verse reflects *Tawhid al-Rububiyyah* (the affirmation of Allah's lordship), the second verse emphasizes *Tawhid al-Uluhiyyah* (the affirmation of Allah as the sole deity), while the third and fourth verses highlight *Tawhid al-Asma' wa al-Sifat* (the affirmation of Allah's names and attributes) and the majesty of His divine attributes.

Biographical Background of Abu Mansur al-Maturidi
According to al-Sam'ani (1912), the full name of al-Maturidi is *Abu Mansur Muhammad ibn Muhammad ibn Mahmud al-Maturidi al-Ansari al-Samarqandi*. He was born in Maturid, a small village located in the district of Samarkand, in present-day Uzbekistan (Ibn al-Athir, 1369H). The appellation *al-Maturidi* is derived from the name of his birthplace, while the epithet *al-Ansari* is attributed to him due to his lineage, which is said to trace back to one of the Companions of the Prophet Muhammad (peace be upon him), namely Abu Ayyub Khalid ibn Zayd ibn Kulayb al-Ansari.

The exact date of his birth remains uncertain; however, it is generally estimated that he was born around the mid-third century Hijrah/ninth century CE. Watt (1977) proposes that al-Maturidi may have been born around 256H/870CE or 238H/852CE, based on the estimated date of the death of his teacher, Muhammad ibn Muqatil al-Razi, who died in 248H/862CE. At that time, al-Maturidi was presumably ten years old. According to Abu Zahrah (n.d.), al-Maturidi lived to the age of 95 and passed away in 333H/944CE in the city of Samarkand, during the Abbasid Caliphate under the reign of Caliph al-Mutawakkil (232–247H / 847–861CE).

According to al-Bayyadi (2007), al-Maturidi was a follower of Abu Hanifah and studied both *fiqh* (Islamic jurisprudence) and *'ilm al-kalam* (Islamic theology) within the Hanafi tradition in Samarkand, where the school flourished, particularly in the eastern regions. Among his prominent teachers were Muhammad ibn Muqatil al-Razi, Abu Bakr Ahmad ibn Ishaq al-Juzjani, Abu Nasr Ahmad ibn al-'Abbas al-'Iyadi and Nusayr ibn Yahya al-Balkhi.

The Book Ta'wilat Ahl al-Sunnah
Ta'wilat Ahl al-Sunnah is a ten-volume Qur'anic exegesis authored by Abu Mansur al-Maturidi, beginning with *Surah al-Fatihah* and concluding with *Surah al-Nas*. This work is primarily a theological commentary, with a particular emphasis on *'aqidah* (Islamic creed). According to Mujdi Basallum, *Ta'wilat Ahl al-Sunnah* is classified as a work of comparative tafsir that integrates both *tafsir bi al-ma'thur* (interpretation based on transmitted reports) and *tafsir bi al-ra'y* (interpretation based on reason and opinion) within its exegetical method. Al-Maturidi did not rely solely on reason and logic to interpret the Qur'anic verses; rather, he also referred to the Qur'an itself, Prophetic hadiths and relevant transmitted reports (*riwayat*) to support his exegetical arguments (al-Maturidi, 2005).

Al-Maturidi makes a clear distinction between the terms *ta'wil* and *tafsir*. He defines *ta'wil* as interpretations derived from the jurists (*fuqaha'*), while *tafsir* refers to explanations transmitted from the Companions of the Prophet (peace be upon him). His exegesis is considered distinct from other classical tafsir works due to its balanced synthesis of both *al-*

ma'thur and *al-ra'y*, whereas many classical tafsir texts primarily rely on transmitted reports, making them predominantly *tafsir bi al-ma'thur* in nature (al-Maturidi, 2005).

The discussions found in *Ta'wilat Ahl al-Sunnah* are comprehensive, covering a wide range of disciplines. Al-Maturidi endeavored to present multiple layers of meaning within each verse, including linguistic analysis, theological reflections, legal rulings, variant readings (*qira'at*) and more (al-Maturidi, 2005). According to Abdul Qadir al-Qurashi al-Hanafi (2008), this tafsir is a product of al-Maturidi's intellectual efforts, offering interpretations that are consistent with and representative of the *Ahl al-Sunnah* tradition, supported by Qur'anic verses and enriched through deep scholarly inquiry especially in the areas of *'aqidah*, *fiqh* and related fields. He remarks:

<div dir="rtl">

وَهُوَ كتاب لَا يوازِيه فِيهِ كتاب بل لَا يدانِيه شئ من تصانيف من سبقه فِى ذَلِك الْفَنّ

</div>

"This book is unmatched by any other; indeed, nothing that preceded it in this field can compare to it."

In the study conducted by Dollah et al. (2015), titled *"Trends of Study on Ta'wilat Ahl al-Sunnah by Abu Mansur al-Maturidi,"* it was confirmed that *Ta'wilat Ahl al-Sunnah* is an authentic tafsir work. Its manuscripts are preserved in various prominent libraries, including the Library of Istanbul (Turkey), *Dar al-Kutub* in Cairo (Egypt), *Dar al-Kutub al-Zahiriyyah* in Damascus (Syria), the Museum of London (England) and in Berlin (Germany). The authors further elaborate:

"The exegesis of Ta'wilat of Ahl al-Sunnah by Muhammad bin Muhammad bin Mahmud Abu Mansur al-Maturidi was a masterpiece in the field of interpretation and his manuscript was found in various places such as the library in Istanbul, (Turkey), Dar al-Kutub al-Misriyyah in Cairo (Egypt), Dar al-Kutub al-Zahiriyyah in Damascus (Syria), Muzium of London (England) and Berlin (Germany). Although there were few studies on the interpretation of the past by several researchers, but the work is still very rare to the people in Archipelago region. Even in the reference list on the knowledge of the Quran, almost never mentioned the name of al-Maturidi as an interpreter of the Quran."

In the study conducted by Masyruhah (2018), it is concluded that the dominant focus of *Ta'wilat Ahl al-Sunnah* lies in theological exegesis, with a primary emphasis on interpreting Qur'anic verses through the lens of *'aqidah* and *'Ilm al-Kalam*. The epistemology of tafsir, as discussed in her study, comprises three key elements: the sources of exegesis, the methodology employed and the criteria for validating interpretations. Regarding its sources, the exegetical approach in this work is grounded in *tafsir bi al-ra'y* (interpretation based on reasoned opinion), while also incorporating Qur'anic verses, Prophetic hadiths, the views of the Companions and the *Tabi'in*, classical exegetes (*mufassirun*), scholars of *ta'wil* (interpretation), theologians (*mutakallimun*), jurists (*fuqaha'*), philosophers, experts in *qira'at* (Qur'anic readings) and even Arabic poetry.

In terms of methodology, the tafsir follows an *al-taḥlīli* (analytical) style, aiming to elucidate the meanings and dimensions of Qur'anic verses according to their sequential order in the *mushaf*. Al-Maturidi's exegetical process includes interpreting verses in light of other

verses, verses through hadith, verses through the sayings of the Companions and the *Tabi'in*, exploring *asbab al-nuzul* (occasions of revelation), drawing upon the opinions of classical scholars, conducting linguistic analysis, comparing variant readings (*qira'at*), citing poetry and offering theological interpretations (*ta'wil*) to uncover deeper meanings of the text.

The Concepts of Rububiyyah and Uluhiyyah from the Perspective of Classical Scholars
The terms *Rububiyyah* and *Uluhiyyah* have been extensively discussed by Islamic scholars and linguists. Their explanations are as follows:

The Meaning of Rububiyyah
The term *Rububiyyah* is derived from the word *Rabb*, which originates from the verbal root *rabbā–yarubbu–rabbān* (رَبَّ – يَرُبّ – رَبًّا), meaning to manage, regulate or nurture. When the definite article *al-* is added, forming *al-Rabb* (الرّبّ), the term becomes exclusive to Allah alone and cannot be used for any created being. This is because the definite form (*ma'rifah*) signifies the uniquely divine nature of the term, as only Allah is the *Mālik* (Owner or Sovereign) of all things (al-Qutaybah, 1978).

Al-Asfahani (1412H) notes that the term *Rabb*, when used without *idafah* (possessive construction) and without the definite article *al-*, cannot refer to anyone but Allah. Linguistically, *Rabb* means to nurture, educate and foster the development of something until it reaches its full potential. Ibn Faris (1979) explains that the root letters *rā'* and *bā'* convey the essential meaning of reforming and caring for something and thus *Rabb* is interpreted as *Mālik* (Owner), *Khāliq* (Creator) and *Ṣāḥib* (Master).

Ibn Manzur (n.d.) defines *Rabb* as the sovereign over all things. Likewise, al-Tabari (2000) interprets *Rabb* as the deity who governs all affairs of creation, the one who creates, commands and sustains. Ibn Qayyim (n.d.) expands on this by describing *Rabb* as the Absolute Being who is All-Powerful, the Originator, the Creator, the Fashioner, the Ever-Living, Self-Subsisting and the One who manages all affairs of His creation.

Rashid Rida (1999) describes *Rububiyyah* as *Tawhid al-Qudrah* (the Oneness of Divine Power) affirming Allah as the sole Creator of the universe and the exclusive Owner of all existence. Al-Jaza'iri (1407H) also defines *Rububiyyah* as a form of *tawhid* that negates the possibility of any partner or associate with Allah in His divine attributes of lordship.

In conclusion, the concept of *Rububiyyah* may be understood as the belief in Allah's absolute omnipotence: that He alone is the Creator of the universe, the Sustainer and Regulator of all affairs, the Guardian and Protector, the One who gives life and causes death.

The Meaning of Uluhiyyah
According to al-Fayruzabadi (2005), the term *Uluhiyyah* is derived from the morphological root *alaha–ilāhah–ulūhah–ulūhiyyah* (أَلَهَ – إِلاَهَة – أَلُوهَة – أَلُوهِيَّة), which signifies *ma'lūh* that is, one who is worshipped. Anything that is taken as an object of devotion becomes an *Ilāh* (deity) for its devotee. Ibn Faris (1979) explains that the root letters *alif*, *lām* and *hā'* form a unique etymological cluster conveying the meaning of *ta'abbud* (servitude or worship) and are not derived from the verbs *waliha* or *lahā*.

Al-Jawhari (1987) elaborates that the term *Ilāh*, following the morphological pattern *fiʿāl*, functions as a passive participle, meaning *maʿlūh* or *maʿbūd* "the one worshipped." Saʿdi Abu Jayb (1988) similarly defines *Ulūhiyyah* as "worship." Al-Zamakhshari (1407H) interprets *Ilāh* as "the one who is worshipped," referring specifically to Allah. This explanation is supported by other prominent scholars such as al-Baghawi, al-Qurtubi, al-Jawhari and al-Razi.

Ibn al-Jawzi (2002) defines *Ilāh* as *maʿlūh*, the One and Only Deity. Al-Tabari (1988) asserts that the root of the word *Allah* is *al-Ilāh*, meaning the One who is worshipped by all creation or *Dhū Ulūhiyyah wa al-Maʿbūdiyyah*, the One who rightfully deserves worship. Ibn Kathir (1988) states that *Ilāh* conveys a deep sense of reverent fear (*khashyah*) and that the verb *alaha-hu* means to protect or serve as a protector; thus, Allah is the sole protector of all creation.

Ahmad Ibn Hanbal (164H/780CE) discussed the concept of *Uluhiyyah* under the term *Ilāhiyyah*, which relates to the Divine Essence (*Dhāt*) and Attributes of Allah. He addressed this topic in his treatise *Usūl al-Sunnah*, which was later explained by scholars such as Abdullah Ibn Abdul Rahman al-Jibrin (1999) and Walid Ibn Muhammad Nubayh (2000).

According to Abu al-ʿIzz (n.d.), *Uluhiyyah* refers to *tawḥīd* in its theological sense: the affirmation of Allah's singular divinity and the complete negation of any partners in worship. Rashid Rida (1999) likewise describes *Uluhiyyah* as the exclusive worship of Allah, without associating any other being with Him. Al-Jazaʾiri (1407H) elaborates that *Uluhiyyah* is the affirmation of Allah's uniqueness in terms of ritual worship, performed in accordance with the prescribed methods set forth in the Islamic *sharīʿah*.

Muhammad Naim Yasin (1979) defines *Tawḥīd al-Uluhiyyah* as the exclusive dedication of all acts of worship and devotion to Allah alone. Thus, this form of *tawḥīd* signifies a definitive conviction in Allah as the One and Only God, worthy of worship. Such devotion must be characterised by complete sincerity, both outwardly and inwardly, directed solely to Allah, without any form of mediation or association (Hafiz Ibn Ahmad Hamaki, n.d.). Abd al-Karim Zaidan (1976) emphasizes that every Muslim must understand the meaning of *Tawḥīd al-Uluhiyyah*, as it was the central theme of the Prophet Muhammad's (*s.a.w.*) call to faith urging humanity to believe in Allah.

In conclusion, the concept of *Uluhiyyah* pertains to the theological understanding of Allah's absolute divinity: the belief in His Oneness in Essence (*Dhāt*), affirming that He alone is worthy of worship.

The Content of Surah al-Ikhlāṣ
According to Ibn ʿAdil al-Ḥanbali (1998) in his exegetical work *al-Lubāb fī ʿUlūm al-Kitāb*, Surah al-Ikhlāṣ consists of four verses, fifteen words and forty-seven letters. It is the 112th chapter of the Qur'an and the term *al-Ikhlāṣ* literally means "sincerity" or "purity." The chapter is named *al-Ikhlāṣ* because it entirely expresses the essence of Divine Oneness (*tawḥīd*) and the unique attributes of Allah, who is incomparable, has no equivalent, likeness or analogy and is neither born nor does He beget.

Scholars and Islamic intellectuals have differed in opinion regarding the place of revelation for this chapter, whether it was revealed in Makkah or Madinah. Some even suggest that it was revealed twice: once in Makkah and once in Madinah. However, the majority opinion holds that Surah al-Ikhlāṣ was revealed in Makkah, given that its verses address the themes of *tawḥīd*, creed (*ʿaqīdah*) and belief in Allah.

Other Names for Surah al-Ikhlāṣ
According to Ibn ʿĀshūr (2004), during the time of the Prophet Muhammad (peace be upon him), this chapter was more commonly referred to by its opening verse: *Surah Qul Huwa Allāhu Aḥad*. This is evidenced by several prophetic traditions (ḥadīth) in which the Prophet and his companions identified the chapter using its first verse. Nonetheless, most codices of the Qur'an (*maṣāḥif*) refer to it as *Surah al-Ikhlāṣ*, due to its concise name and its central message affirming the Oneness of Allah in His divinity.

The term *al-Ikhlāṣ* connotes sincerity or purity, indicating the surah's purpose: to guide every servant of Allah toward sincere devotion and worship. In copies of the Qur'an published in Tunisia, the chapter is sometimes titled *Surah al-Tawḥīd*, which carries the same essential meaning as *al-Ikhlāṣ*: to purify and declare Allah free from all forms of polytheism and anthropomorphism.

Fakhr al-Dīn al-Rāzī (1990) narrated that there are nineteen additional names attributed to *Surah al-Ikhlāṣ*, including:

i. al-Tafrīd (The One)
ii. al-Tajrīd (The Isolated)
iii. al-Tawḥīd (The Oneness)
iv. al-Najāh (The Salvation)
v. al-Wilāyah (The Guardianship)
vi. al-Nisbah (The Lineage)
vii. al-Maʿrifah (The Knowledge)
viii. al-Jamāl (The Beauty)
viiii. al-Muqashqishah (The Purifier)
x. al-Muʿawwidhah (The Seeker of Refuge)
xi. al-Ṣamad (The Self-Sufficient)
xii. al-Asās (The Foundation)
xiii. al-Manīʿah (The Protector)
xiv. al-Maḥḍar (The Witness)
xv. al-Munaffirah (The Repeller)
xvi. al-Barāʾah (The Dissociation)
xvii. al-Mudhakkirah (The Reminder)
xviii. al-Nūr (The Light)
xviiii. al-Amān (The Security)

Nonetheless, the chapter is most widely known as *Surah al-Ikhlāṣ*, a name signifying the requirement for every Muslim to worship Allah with complete sincerity and to die in a state of pure devotion, free from polytheism, thus safeguarding themselves from the torment of the Hellfire.

Allah the Exalted states:

وَمَا أُمِرُوا إِلَّا لِيَعْبُدُوا اللَّهَ مُخْلِصِينَ لَهُ الدِّينَ حُنَفَاءَ وَيُقِيمُوا الصَّلَاةَ وَيُؤْتُوا الزَّكَاةَ ۚ وَذَٰلِكَ دِينُ الْقَيِّمَةِ

"And they were not commanded except to worship Allah, [being] sincere to Him in religion, inclining to truth and to establish prayer and to give zakāh. That is the correct religion."
(Sūrat al-Bayyinah, 98:5)

This verse encapsulates the very essence of *Surah al-Ikhlāṣ*, highlighting the obligation of sincere monotheistic worship and unwavering adherence to true faith.

Occasions of Revelation (Asbāb al-Nuzūl)

According to al-Shawkānī (1993) in his exegetical work *Fatḥ al-Qadīr*, there are two prevailing scholarly views among Qur'anic exegetes concerning whether *Surah al-Ikhlāṣ* is Makkiyyah (revealed in Mecca) or Madaniyyah (revealed in Medina). Among those who assert it is Makkiyyah are scholars such as ʿAbd Allāh ibn Masʿūd, al-Ḥasan al-Baṣrī, ʿAṭāʾ, ʿIkrimah and Jābir. According to this position, the surah was revealed either within the geographical confines of Mecca or prior to the Prophet's migration (Hijrah) to Medina.

Conversely, a differing view, attributed to one of the reports from Ibn ʿAbbās, as well as supported by scholars such as Qatādah, al-Ḍaḥḥāk, al-Suddī, Imām Aḥmad, al-Bukhārī, al-Tirmidhī, Ibn Jarīr al-Ṭabarī, Ibn Khuzaymah, Ibn Abī ʿĀṣim, al-Baghawī, Ibn al-Mundhir, Abū al-Shaykh, al-Ḥākim and al-Bayhaqī, contends that *Surah al-Ikhlāṣ* is Madaniyyah, i.e., it was revealed after the Hijrah or within the city of Medina.

Al-Māturīdī (2005) offers insight into the reason for the revelation (*sabab al-nuzūl*) of this surah: members of the Quraysh in Mecca questioned the Prophet Muḥammad (peace be upon him) regarding the lineage and ancestry of Allah. Their inquiry was aimed at understanding the nature of Allah and His divine attributes. In response to this, *Surah al-Ikhlāṣ* was revealed, serving as a theological clarification of the Islamic concept of Divine Oneness (Tawḥīd) and as an affirmation of Allah's transcendence.

This revelation refutes erroneous conceptions of God held by the polytheists, specifically nullifying their assumption that Allah resembled the idols they worshipped, thereby drawing a clear demarcation between the Creator and created beings.

The Essence of Surah al-Ikhlāṣ

According to Ibn al-Qayyim (2002) in his book *Zād al-Maʿād*, the Prophet Muḥammad (peace be upon him) constantly recited Surah al-Ikhlāṣ along with Surah al-Kāfirūn during the Sunnah prayers of Fajr and Witr, because both surahs contain the firm stance of Muslims regarding the divinity of Allah, the One and Only. According to al-Māturīdī (2005) in his tafsir *Ta'wīlāt Ahl al-Sunnah*, Surah al-Ikhlāṣ contains the values of faith, conviction and noble belief in the Oneness of Allah as the One and Only, which rejects all elements of polytheism. He used the term Ulūhiyyah to refer to Allah's Oneness and Rubūbiyyah to refer to Allah's absolute power.

From the perspective of Allah's Ulūhiyyah, this surah establishes the concept of Allah's supreme and singular divinity by rejecting other gods besides Allah, such as the rejection of

idol worship as found in the teachings of Hinduism and Buddhism and the concept of Trinity as believed by Christians, who believe in three Gods: God the Father (Allah), God the Son (Isa or Jesus) and God the Mother (Maryam). The concept of Allah's divinity also rejects and denies concepts of worship, veneration, imagination, lineage and others. Islam only acknowledges the concept of ʿubūdiyyah or servitude, which places humans as servants of Allah, the One and Only.

Meanwhile, from the perspective of His Rubūbiyyah, which interprets the concept of Allah's divine omnipotence based on His attribute of al-Ṣamad, this surah attempts to explain the concept of Allah's omnipotence based on this attribute. He is all-powerful in creating, moving and managing the course of the universe. He is the one upon whom all creatures depend; He is the place for supplication, protection, hope, seeking needs, asking for help and the direction and goal of human life, with one ultimate aim: to seek His pleasure.

This surah establishes that only Allah is the one upon whom all depend. Indirectly, it rejects and denies human dependence on other things involving elements of shirk, such as stones, trees, animals or worshipping certain places such as caves, so-called sacred places, graves and others.

This surah also explains, in a form of negation, that Allah has never begotten and has never been begotten. He has no equal or comparable. He is not like human beings and not like any of His creation. In other words, Allah has no equal among His creatures, no similarity, no resemblance, no form, no letters, no likeness, no example and no image. Rather, this surah denies all aspects, all matters, all conditions and everything in this world as being similar to Him. Surah al-Ikhlāṣ affirms the correct and convincing belief that Allah is the One and Only God and All-Powerful.

The Virtue of Surah al-Ikhlas
According to Ibn Kathir (1988), the merit of Surah al-Ikhlas was explained by the Prophet Muhammad (peace be upon him) in a hadith narrated by ʿAʾishah (may Allah be pleased with her), in which she said:

"The Prophet (peace be upon him) once appointed a man to lead a military expedition. This man would lead his companions in prayer and he would always conclude his recitation with (قُلْ هُوَ اللَّهُ أَحَدٌ). When they returned, they mentioned this matter to the Prophet (peace be upon him) and he said: 'Ask him why he does so.' So they asked him and he replied: 'Because it contains the description of al-Rahman (The Most Merciful) and I love to recite it.' The Prophet (peace be upon him) then said: 'Inform him that Allah loves him.'"
(Narrated by al-Bukhari and Muslim)

Reading verses of the Qur'an even a single letter, earns a reward from Allah. However, the reward for reciting Surah al-Ikhlas is especially great, to the extent that it is equivalent to one-third of the Qur'an. This is clarified in a hadith where the Prophet (peace be upon him) was informed by a companion that a man repeatedly recited Surah al-Ikhlas. The Prophet (peace be upon him) said:

"By the One in whose hand is my soul, it is equivalent to one-third of the Qur'an."
(Narrated by al-Bukhari)

In another hadith, as narrated by Abu Saʿid al-Khudri (may Allah be pleased with him), he said:

"A man heard another man reciting 'Qul Huwallahu Ahad' repeatedly. The next morning, he came to the Messenger of Allah (peace be upon him) and mentioned this to him, as though he considered it insignificant. The Messenger of Allah (peace be upon him) then said: 'By the One in whose hand is my soul, it is equivalent to one-third of the Qur'an.'"
(Narrated by al-Bukhari, Abu Dawud and al-Nasa'i)

Exegesis of the Verses of Surah al-Ikhlas
The discussion and interpretation of the verses in Surah al-Ikhlas are based on the views of al-Maturidi and further reinforced by other prominent Islamic scholars and thinkers. The explanations are as follows:

Verse One
In interpreting the first verse, "Say: He is Allah, the One" (قُلْ هُوَ اللَّهُ أَحَدٌ), al-Maturidi (2005) explains that the word *Huwa* (هُوَ) refers to Allah the Exalted. He cites a narration from several sons of ʿAli bin Abi Talib who once recited the following in their supplication:

<div dir="rtl">يا هو يا من لا هو إلا هو يا من به كانت هوية كل هو</div>

"O Hu (He), O the One besides whom there is truly no other 'He'; O the One by whom the 'He-ness' of every being exists."

According to Mahmud Sofi (1988), the word *Huwa* (هُوَ) is a mubtadaʾ (subject) meaning: "Say, it is Allah, the One," and its function is to emphasize that He is Allah, the One True God. Therefore, the usage of the term *Huwa* (هُوَ) in this verse serves to indicate that Allah is the One True God already known, not a newly introduced deity.

Ibn ʿAdil al-Hanbali (1998) rejected the interpretation that *Huwa* refers to the Prophet Muhammad (peace be upon him), stating that such a view is a falsehood. He strongly asserted:

<div dir="rtl">ففي هُوَ دلالة على موضع الرد ومكان الجواب فإذا سقط بطل معنى الآية وصح الافتراء على الله عَزَّ وَجَلَّ والتكذيب لرسوله صَلَّى اللَّهُ عَلَيْهِ وَسَلَّم</div>

"The word Huwa (هُوَ) serves as an indication of rebuttal and response. If this word is omitted, the meaning of the verse collapses and attributing it to the Prophet is a fabrication against Allah the Almighty and a denial of His Messenger (peace be upon him)."

In regard to the word *Lafz al-Jalalah* (اللَّهُ) in the verse, al-Maturidi (2005) interprets this as *al-Maʿbud*, "The One Who is worshipped" excluding all others besides Allah. Thus, the true object of worship is Allah alone. Even though there are other deities worshipped by

humans in this world, this does not affect the divinity, greatness or majesty of Allah in any way whatsoever.

In interpreting the word *Ahad* (أَحَدٌ), Abu Hanifah (n.d.) explains that the oneness of Allah is not to be understood in terms of numerical count or quantity, but rather in terms of His being without any partner, completely rejecting any form of polytheism. The word Ahad (أَحَدٌ) is synonymous with the concept of tawhid, conveying the same meaning that Allah is the One and Only. Al-Maturidi (2005) affirms Abu Hanifah's view, interpreting Ahad (أَحَدٌ) as tawhid in his work *Syarh al-Fiqh al-Akbar*, where he explains it from the angle of negating all aspects of shirk (associationism) towards Allah:

والتوحيد أيّ نفى الشرك فى الألوهية والربوبية والخالقية والأزلية والقديمية والقيومية والصمدية

"Tawhid means the negation of shirk in divinity (uluhiyyah), lordship (rububiyyah), creatorship (khaliqiyyah), pre-eternality (azaliyyah), pre-existence (qadimiyyah), self-subsistence (qayyumiyyah) and self-sufficiency (ṣamadīyyah)."

The meaning of the term *Ahad* (أَحَدٌ) and *tawhid* is the absolute and unequivocal negation and rejection of all forms of shirk (associating partners with Allah) attributed to Him in His *Uluhiyyah* (Divinity) and *Rububiyyah* (Lordship), as well as in His other attributes such as *al-Khaliqiyyah* (Absolute Creator), *al-Azaliyyah* (Pre-Eternal), *al-Qadimiyyah* (Pre-Existent), *al-Qayyumiyyah* (Self-Sustaining) and *al-Ṣamadiyyah* (The One upon Whom all depend).

Al-Maturidi's interpretation of the first verse of Surah al-Ikhlas can be summarised as follows: this verse serves as a response to the question posed by the polytheists regarding the nature of Allah and implicitly, his interpretation constitutes a firm rejection of all elements of shirk, whether they relate to Allah's Uluhiyyah or Rububiyyah.

Verse Two
Concerning the second verse: (اللَّهُ الصَّمَدُ), al-Maturidi (2005) explains that the word al-Ṣamad serves to further affirm the absolute oneness of Allah. Its concept reflects that every created being in existence ultimately returns to Him. His view is aligned with other prominent exegetes, asserting that al-Ṣamad carries two core meanings:

1. It refers to *al-Sayyid*, the Absolute Master upon whom all needs and hopes depend and who is independent of all else.
2. It implies having no internal void or cavity, signifying the absolute unity and transcendence of Allah, who is not composed of parts or subject to division.

Al-Tabari (1988) cites the views of notable exegetes such as Ibn ʿAbbas, Saʿid Ibn Jubayr, al-Hasan, Mujahid and al-Dhahhak, who interpret "al-Ṣamad" (الصَّمَدُ) as *"al-ladhī laysa bi-ajwaf"* meaning, "He who has no cavity," or "a solid being without any hollowness."

Meanwhile, al-Shaʿbi and ʿAmir interpret the term as "one who neither eats nor drinks," indicating absolute self-sufficiency. Similarly, Saʿid Ibn al-Musayyab describes it as *"lā ḥashwat lahu"* meaning "one who contains nothing internally."

Ibrahim al-Qaḥṭān (1988) interprets al-Ṣamad as the One to whom servants turn to submit all their needs and demands, without the need for any intermediary.

Abu Barakat al-Nasafi (1998) adds that Allah is the sole Creator of the heavens and the earth, universally acknowledged as the One without partner. All creation is incapable of acting without His will.

Asʿad Mahmud Ḥawwamad (2009) explains that every servant is in constant need of Allah, turning to Him in prayer and hope—especially in times of hardship. Thus, al-Ṣamad represents the absolute necessity of Allah to His creation.

Abu al-Hasan al-Wahidi al-Naysaburi (1995) defines al-Ṣamad as the destination to which one turns in pursuit of their needs and desires.

According to al-Alusi (2010), quoting Ibn al-Anbari, there is unanimous agreement among linguists that the term al-Ṣamad means "al-Sayyid"—the Supreme Master, whom no one can surpass and to whom all human beings turn for all matters of life.
Sayyid Qutb (1988) interprets al-Ṣamad as "al-Sayyid", the one who possesses the ultimate authority to determine all matters.

In conclusion, based on al-Maturidi's explanation and the views of other exegetes, al-Ṣamad refers to Allah as the sole focus and ultimate goal of all creation. It denotes the One to whom all beings turn in dependence, as the purpose of human life is to seek the pleasure of Allah. Thus, the word signifies absolute reliance and the One to whom all aspirations and needs are directed.

Verse Three
Regarding the third verse of Surah al-Ikhlāṣ (لَمْ يَلِدْ وَلَمْ يُولَدْ) al-Māturīdī (2005) interprets this as a complete negation of any violation of Tawḥīd (Divine Oneness), as the concept of begetting is a form of shirk (associationism) that is absolutely inapplicable to Allah. He emphasizes that Allah neither begets nor is begotten, thereby rejecting the false accusations made by the polytheists, disbelievers and enemies of Islam, who claimed that Allah had offspring.

Al-Saʿdī (1988) explains that among the attributes of Allah's perfection is that He does not beget and is not begotten. According to Jalāl al-Dīn al-Maḥallī and Jalāl al-Dīn al-Suyūṭī, the phrase "He does not beget" (لَمْ يَلِدْ) is due to the fact that there is none like unto Him, while the phrase "nor is He begotten" (وَلَمْ يُولَدْ) underscores the impossibility of such a condition applying to Him.

Al-Ṭabarī (1988) states that this verse affirms Allah's absolute dissimilarity to His servants and all created beings in existence. He has no lineage, nor ancestry, nor progeny. Allah is far exalted above such human attributes.

Ibrāhīm al-Qaṭṭān (1988) similarly affirms that Allah has never taken a son or a wife and has never been born of a father or mother. He possesses the attribute of al-Qidam (pre-eternity) and is not subject to ḥudūth (origination). If He were begotten, He would be contingent, but He is without beginning and without end.

Muḥammad ʿAlī al-Ṣābūnī (1981) further interprets that Allah has never had any offspring, neither sons nor daughters and that He is characterized by all attributes of perfection. He is exalted beyond all deficiencies. Al-Samʿānī (1997) notes that if Allah were born, He would be subject to death, since everything that is born must eventually perish.

In summary, al-Māturīdī's interpretation of this verse underscores that the use of the particle "lam" (لَمْ) signifies absolute and eternal negation that Allah has never begotten, will never beget, nor was He ever begotten. His explanation refutes the claims of the Jews and Christians, who assert that Allah has a son. It also serves as a direct response to the questions posed by the polytheists regarding the divine nature of Allah, by clearly negating all notions that contradict pure monotheism, as the term "begetting" inherently implies elements of shirk, which are fundamentally incompatible with the divine essence of Allah.

Verse Four
Regarding the final verse of Surah al-Ikhlāṣ (وَلَمْ يَكُن لَّهُۥ كُفُوًا أَحَدُۢ), al-Māturīdī (2005) interprets this as a rejection of all forms of shirk (polytheism) and any notion of similarity with Allah. He asserts that Allah has no equal among His creation, whether in terms of His Divinity (Ulūhiyyah), Lordship (Rubūbiyyah), Essence (Dhāt) or Power (Qudrah). Al-Māturīdī explains that the concept of Allah's Ulūhiyyah is grounded in three aspects: first, He is *al-Ṣamad*, the one to whom all creation turns for their needs; second, He is *al-Mālik*, the Sovereign who has power over all affairs; and third, He neither begets nor is begotten, signifying that He is exalted above all things.

Al-Shawkānī (1993) affirms al-Māturīdī's interpretation, explaining that the verse conveys that Allah did not beget any child, nor was He Himself born. Similarly, al-Zamakhsharī (1998) states that no being is of His kind such that one could suppose He had a wife and offspring. Ibn Jarīr al-Ṭabarī (1988) adds that the term *kufuwan* (كُفُوًا) means "like" or "comparable" (*al-mithl wa al-shibh*) indicating that nothing is equal, similar, parallel or equivalent to Allah (al-ʿAdawī, 1424H).

In relation to this final verse, al-Māturīdī's exegetical approach seeks to preserve the core tenets of Islamic creed ('aqīdah), in accordance with the theology of Ahl al-Sunnah wa al-Jamāʿah, particularly the principle that Allah is unlike His creation (*mukhālafatuhu lil-ḥawādith*). His interpretation is directed at affirming the verse (ليس كمثله شيء), "There is nothing like unto Him" and refuting all theological distortions including *taḥrīf* (distortion), *taʿṭīl* (denial of divine attributes), *takyīf* (questioning the modality), *tamthīl* (anthropomorphism) and *tashbīh* (likening Allah to creation).

Based on the above, al-Māturīdī's interpretation of Surah al-Ikhlāṣ can be summarized as an exposition aimed at upholding and elaborating the doctrines of Tawḥīd within the framework of Ahl al-Sunnah wa al-Jamāʿah, specifically in terms of *Tawḥīd al-Ulūhiyyah* (Oneness in Divinity) and *Tawḥīd al-Rubūbiyyah* (Oneness in Lordship). This intent is clearly expressed in his own words:

سميت هذه السورة سورة الإخلاص لأنها في إخلاص التوحيد لله ونفي الأشباه والشركاء في الألوهية والربوبية

"This surah is named Surah al-Ikhlāṣ because it represents the sincerity of monotheism solely for Allah and the negation of any resemblance or partners in His Divinity and Lordship." (al-Māturīdī, 2005)

In conclusion, al-Māturīdī's views on the verses of Surah al-Ikhlāṣ represent a systematic response to the polytheists' inquiries concerning Allah. The second verse emphasizes the notion of *al-Ṣamad*, affirming that Allah is the sole point of dependence for all creation. The third verse refutes the claims of Jews and Christians that Allah has offspring. The final verse encapsulates the creed of Ahl al-Sunnah wa al-Jamāʿah, affirming that Allah is utterly unlike His creation and that He is free from any form of comparison, distortion, denial or anthropomorphism.

Al-Māturīdī's Thought On The Terms Rubūbiyyah And Ulūhiyyah In The Tafsir Of Surah Al-Ikhlāṣ

Al-Māturīdī's conceptual understanding of the terms *Rubūbiyyah* and *Ulūhiyyah* in his tafsīr of *Surah al-Ikhlāṣ* can be explained as follows:

Distinguishing between the Terms Ulūhiyyah and Rubūbiyyah

According to al-Māturīdī, although the terms *Ulūhiyyah* and *Rubūbiyyah* may appear to share a similar meaning, as they both pertain to the concept of divinity, his thought clearly differentiates between the two at the terminological level. This distinction is evident when he interprets the term *Aḥad* (أَحَدٌ) in the first verse of the surah, understanding it as referring specifically to *Ulūhiyyah* — the absolute Oneness of Allah as the sole Divine Being who is worshipped.

When al-Māturīdī (2005) interprets the verses of *Surah al-Ikhlāṣ*, he explicitly uses the term *al-Ulūhiyyah* in his explanation of the third verse, as seen in the following passage:

بل في ذلك إحالة الألوهية من كل الوجوه الثلاثة وهو الصمد بمعنى المصمود إليه في الحوائج المالك لقضائها وهو الذي لم يلد ولم يولد وهو المتعالي عن احتمال ولاد فيه ومنه لما ذكرت من فساد الألوهية الثابتة له بما ذكر من الوجوه

"Referring to al-Ulūhiyyah involves three aspects: First, He is al-Ṣamad (الصمد), the One to whom all creation turns for their needs; second, He is al-Mālik (المالك), the Sovereign who decrees all matters; and third, He neither begets nor is begotten (وَلَمْ يَكُن لَّهُۥ كُفُوًا أَحَدٌۢ), i.e., He is exalted above all such claims of having offspring. Thus, as I have explained, any deviation in the understanding of His supreme Ulūhiyyah undermines His majesty."

This view is further reinforced by al-Māturīdī's statement on the concept of faith in Allah, where he writes in *Sharḥ al-Fiqh al-Akbar* (2009):

الإيمان معرفة الله تعالى بالألوهية

"Faith is the knowledge (maʿrifah) of Allah in terms of His Ulūhiyyah."

Here, he clarifies that belief in Allah is intrinsically tied to the concept of *Ulūhiyyah*, which denotes the essential oneness of Allah as the only One who is worshipped. The term

Ulūhiyyah thus refers to Allah's divine nature as the sole object of worship, free from all forms of polytheism (*shirk*).

In contrast, the term *Rubūbiyyah* is discussed in his *Takwīlāt Ahl al-Sunnah* when commenting on the first verse of *Surah al-Fātiḥah*, particularly on the phrase (رَبِّ الْعَالَمِينَ). Al-Māturīdī (2005) explains:

أنه نسب الربوبية إليه في جميع العالم وقطعها عن غير

"*That Rubūbiyyah is ascribed solely to Allah, who has mastery over all worlds and that such a status is denied to any other being.*"

This statement makes it clear that the verse addresses Allah's divinity from the perspective of His absolute sovereignty over the universe. He elaborates further on the word *al-Rabb* (الرّب) in the verse, explaining that:

"al-Rabb refers to *Rubūbiyyah*."

This indicates that the concept of *Rubūbiyyah* in al-Māturīdī's thought pertains to Allah's supreme authority and creative power as the One who created the heavens, the earth and the Throne (ʿArsh) and whose majesty encompasses all creation.

On page 21 of the same work, al-Māturīdī continues to discuss the usage of the terms *Rubūbiyyah* and *Ulūhiyyah* as follows:

وَفِي ذَلِك زَوَال الربوبية وَإِن لم يقدرا عجز كل وَاحِد مِنْهُمَا وَالعجز يسْقط الألوهية

"*Without Rubūbiyyah, Allah would be devoid of power and all would be in a state of weakness. Such weakness would invalidate Ulūhiyyah.*" (al-Māturīdī, 2006)

This statement clearly highlights the interdependence of *Rubūbiyyah* and *Ulūhiyyah* in al-Māturīdī's theology. *Rubūbiyyah* affirms Allah's omnipotence and sovereignty over creation and any deficiency in this aspect would, by implication, nullify the concept of *Ulūhiyyah*, which is premised on absolute perfection and divinity.

On page 91, al-Māturīdī reinforces his view that the concept of *Rubūbiyyah* refers to the divinity of Allah as the All-Powerful Sovereign, while the concept of *Ulūhiyyah* refers to the divinity of Allah as the One and Only God. His explanation is as follows:

ليعلم معنى الْقُدْرَة فِي الَّذِي أضيف إلَيْهِ الربوبية عِنْد الثنوية أَحَق أَن يكون بِنَفسِهِ مِنْهُ عِنْد الْمُعْتَزلَة وَفِي ذَلِك إِزَالَة الْقُدْرَة لله أَن يكون بِذَاتِهِ وَهُوَ أَقبح قَول وَالثَّانِي كذبهمْ إِذْ ثبتوا للْعَبد فِي نوع فعله جَمِيع مَا ثبتوا للصانع وَلم يثبتوا لَهُ اسْم الألوهية الَّذِي عرف الله بِهِ

"*To understand the meaning of Qudrah (divine power) in relation to the One to whom Rubūbiyyah is ascribed, according to the dualists (al-Thanawiyyah) is more accurate than the view held by the Muʿtazilah. To deny the attribution of divine power (Qudrah) to Allah's very essence is an extremely reprehensible claim. The second error lies in their denial: they affirmed*

for the servant (i.e., creation) in their actions everything that they affirmed for the Creator, yet they did not attribute to the servant the name al-Ulūhiyyah, which is the very designation by which Allah is known."

In elaborating on al-Māturīdī's theological understanding of *Rubūbiyyah*, he affirms that the polytheists acknowledged the Oneness of Allah in His Lordship (Tauḥīd al-Rubūbiyyah), particularly when interpreting verse 25 of *Sūrah Luqmān*, where Allah says:

<div dir="rtl">

وَلَئِن سَأَلْتَهُم مَّنْ خَلَقَ ٱلسَّمَـٰوَٰتِ وَٱلْأَرْضَ لَيَقُولُنَّ ٱللَّهُ ۚ قُلِ ٱلْحَمْدُ لِلَّهِ

</div>

"And if you ask them, 'Who created the heavens and the earth?' they will surely say, 'Allah.' Say, 'Praise be to Allah.'" (*Luqmān*, 25)

In his tafsīr *Takwīlāt Ahl al-Sunnah*, al-Māturīdī interprets this verse using the phrase:

(إقرارهم له بالتوحيد له والتفرد بالخلق) "their acknowledgement of Allah's Oneness and His exclusivity in creation."

He employs the terms:
- (وحدانية الله وربوبيته) "the Oneness of Allah and His *Rubūbiyyah*," and
- (الوحدانية له والألوهية) "His Oneness and *Ulūhiyyah*."

Al-Māturīdī reflects on the mindset of the polytheists who, despite affirming Allah's divinity in the sense of His absolute power and authority and acknowledging without doubt that He alone created the heavens and the earth, nonetheless rejected the idea of worshiping Him as the One True God.

This view of al-Māturīdī aligns with that of Ibn Kathīr (1988), who, in his tafsīr of verse 61 of *Sūrah al-ʿAnkabūt*, states:

<div dir="rtl">

وكثيرا ما يقرر تعالى مقام الإلهية بالاعتراف بتوحيد الربوبية وقد كان المشركون يعترفون بذلك

</div>

"*Allah the Almighty frequently establishes the status of divinity (Ulūhiyyah) by affirming the Oneness of Lordship (Rubūbiyyah) and the polytheists acknowledged this.*"

Ibn Kathīr (1988) explains that the polytheists acknowledged the concept of *Tawḥīd al-Rubūbiyyah* and his view implicitly refers to the belief and conviction held by the polytheists regarding the divinity of Allah as the Almighty Creator and Sustainer of all creation and the One who governs this universe. Likewise, al-Saʿdī (2002) offers a similar interpretation when commenting on verse 61 of *Sūrah al-ʿAnkabūt*, stating:

<div dir="rtl">

هذا استدلال على المشركين المكذبين بتوحيد الإلهية والعبادة وإلزام لهم بما أثبتوه من توحيد الربوبية

</div>

"*This is an argument against the polytheists who denied the Oneness of Divinity (Tawḥīd al-Ilāhiyyah) and worship, obligating them based on what they themselves affirmed of Tawḥīd al-Rubūbiyyah.*"

Elaborating on al-Saʿdī's perspective, the concept of *Tawḥīd al-Rubūbiyyah* refers to the belief in Allah's supreme divinity and power. He agrees with the approach that the polytheists of Mecca professed *Tawḥīd al-Rubūbiyyah*, yet they remained disbelievers due to their refusal to devote themselves in worship to Allah. In other words, they rejected *Tawḥīd al-Ilāhiyyah* or *Ulūhiyyah*.

Negating Elements of Shirk in Rubūbiyyah and Ulūhiyyah
Al-Māturīdī's theological perspective on the verses of *Sūrat al-Ikhlāṣ* centers on the absolute negation of any form of *shirk* (associationism) in both *Rubūbiyyah* (Lordship) and *Ulūhiyyah* (Divinity). He summarizes the significance of the verses in this chapter as follows:

<div dir="rtl">

سميت هذه السورة سورة الإخلاص لأنها في إخلاص التوحيد لله ونفي الأشباه والشركاء في الألوهية والربوبية

</div>

"This surah is named al-Ikhlāṣ because it signifies the sincerity of tawḥīd purely for Allah and it negates resemblance and association in Ulūhiyyah and Rubūbiyyah." (al-Māturīdī, 2005)

Based on this statement, it is evident that al-Māturīdī's approach to *tawḥīd* aligns with that of Abū Ḥanīfah. He rejects interpreting the term *Aḥad* (أحد) as simply meaning "one," since the term "one" (*wāḥid*) pertains to *ʿadad* (number), which implies numerical quantity. According to ʿAlī al-Qārī (1984), who transmits Abū Ḥanīfah's view in *al-Fiqh al-Akbar*, Allah being *Aḥad* must not be understood in terms of numerical oneness but rather as absolute uniqueness, indicating that He has no partner or associate (*nafy al-shirk*). Hence, al-Māturīdī's theological framework seeks to negate all forms of *tashbīh* (anthropomorphism) and ambiguity in the conceptualization of *Ulūhiyyah*.

Additionally, several examples of the use of the terms *Rubūbiyyah* and *Ulūhiyyah* appear in his work *Kitāb al-Tawḥīd*, particularly in discussions of theological matters, such as the following:

<div dir="rtl">

لَو كانَ مَعَه شريك ليمنعهم عَن إظهارها إِذْ بذلك إبطال ريوبيتهم وألوهيتهم

</div>

"If there had been any partner associated with Him, such a being would have prevented them (the people) from declaring it, because doing so would nullify their claim to Rubūbiyyah and Ulūhiyyah." (al-Māturīdī, 2006)

Therefore, the verses of *Sūrat al-Ikhlāṣ* categorically reject all forms of *shirk* in Allah's *Rubūbiyyah* and *Ulūhiyyah*. They affirm the impossibility of any likeness in His Essence—whether in worship, conceptual understanding or otherwise and deny the possibility of any parity in His omnipotence, whether in the form of shared authority or the existence of any powers superior to that of Allah.

The Concepts of Rubūbiyyah and Ulūhiyyah as Referring to Tawḥīd
The terms *Rubūbiyyah* and *Ulūhiyyah* refer to *tawḥīd* and may be categorized respectively as *Tawḥīd al-Rubūbiyyah* and *Tawḥīd al-Ulūhiyyah*. Al-Māturīdī employs these terms in his concluding remarks after interpreting the verses of *Sūrat al-Ikhlāṣ*, which negate all forms of *shirk* (associationism) in both aspects. He once defined *tawḥīd* as follows:

والتوحيد أي نفى الشرك فى الألوهية والربوبية والخالقية والأزلية والقديمية والقيومية والصمدية

"Tawḥīd is the negation of shirk in Ulūhiyyah, Rubūbiyyah, Khāliqiyyah (Creatorship), Azaliyyah (Pre-eternality), Qadīmiyyah (Primordiality), Qayyūmiyyah (Self-Sustaining Nature) and Ṣamadiyyah (Absolute Self-Sufficiency)." (al-Māturīdī, 2009)

In his work *Kitāb al-Tawḥīd*, al-Māturīdī further elaborates on the meaning of *waḥdāniyyah* (Divine Oneness) as it pertains to *Ulūhiyyah*, which refers to the unique divinity of Allah the One and Only. He states:

وَإذا ثَبت القَوْل بوحدانية الله تَعَالَى والألوهية لَهُ لَا على جِهَة وحدانية الْعدَد إذْ كل وَاحد فِي الْعدَد لَهُ نصف وأجزاء لزم القَوْل بتعاليه عَن الْأَشْبَاه والأضداد إذْ فِي إثْبَات الضِّدّ نفي إلهيته وَفِي التشابه نفي وحدانيته إذْ الْخلق كلهم تَحت إسم الأشكال والأضداد وهما علما احْتِمَال الفناء والعدم وَنفى التَّوْحِيد عَن الْخلق

"When the affirmation of the oneness (waḥdāniyyah) of Allah Most High and His Ulūhiyyah is established, it must not be understood in terms of numerical oneness, because every 'one' in a numerical sense consists of halves and divisible parts. Therefore, it is necessary to affirm that He transcends all resemblances and opposites. For to affirm oppositeness is to deny His divinity and to assert similarity is to negate His oneness. This is because all created beings fall under the categories of resemblance and opposition, both of which point to the possibilities of annihilation and nonexistence and thus negate tawḥīd from creation." (al-Māturīdī, 2006)

This theological framework reflects al-Māturīdī's attempt to expand the conceptual scope of *Ulūhiyyah* and *Rubūbiyyah* as dimensions of *tawḥīd*, which affirm the singularity and sovereignty of Allah. In essence, Allah Most High is One in His Essence (*dhāt*) and All-Powerful in His attributes of *qudrah* (omnipotence) and *irādah* (will).

Conclusion

From the above discussion and analysis of the verses, it can be concluded that Abū Manṣūr al-Māturīdī's theological perspective on *Sūrat al-Ikhlāṣ* is directed towards the development of the creed of *Ahl al-Sunnah wa al-Jamāʿah*, particularly concerning the doctrines of *Tawḥīd al-Ulūhiyyah* and *Tawḥīd al-Rubūbiyyah*. He articulates this theological conception through *Sūrat al-Ikhlāṣ* as a chapter that negates all forms of resemblance and *shirk* (associationism) in relation to *Ulūhiyyah* and *Rubūbiyyah*—namely, by rejecting *taḥrīf* (distortion), *taʿṭīl* (negation), *takyīf* (specification of modality), *tamthīl* (likening) and *tashbīh* (anthropomorphism) with regard to Allah Most High.

The concept of *Tawḥīd al-Ulūhiyyah* is centered on affirming the Oneness of Allah in His Essence (*dhāt*), affirming that He alone is the One worthy of worship by all creation and that there is no deity besides Him. Meanwhile, *Tawḥīd al-Rubūbiyyah* focuses on Allah's omnipotence, viewed from the aspects of His *qudrah* (power) and *irādah* (will), through which He creates, governs and manages the entire order of the cosmos.

References

Abdul Wahhab. (2021). *Surah al-Ikhlas: Kajian tafsir Indonesia (Studi komparasi Tafsir al-Azhar dan Tafsir al-Ibriz)* (Master's thesis). Institut Agama Islam Nahdlatul Ulama (IAINU), Kebumen.

Abu al-'Izz. (n.d.). *Sharh al-Tahawiyyah wa al-'Aqidah al-Salafiyyah* (A. al-R. Umayrah, Ed.). Riyadh: Maktabah al-Ma'arif.

Abu al-Khayr, M. A. A. (1963). Maturidism. In M. M. Sharif (Ed.), *A history of Muslim philosophy*. Wiesbaden: Otto Harrasowitz.

Abu al-Khayr, M. A. A. (1995). Maturidism. In M. M. Sharif (Ed.), *A history of Muslim philosophy* (Vol. 1). New Delhi: Low Price Publications.

Abu Jayb, S. (1988). *Al-Qamus al-Fiqhi: Lughatan wa Istilahan*. Beirut: Dar al-Fikr.

Abu Zuhrah. (n.d.). *Tarikh al-Madhahib al-Islamiyyah fi al-Siyasah wa al-'Aqa'id*. Beirut: Dar al-Fikr.

Aditya, A. (2012). *Pemikiran Kalam Abu Mansur al-Maturidi tentang Syafaat Rasul* (Undergraduate thesis). UIN Sultan Syarif Kasim Riau.

Al-Alusi, S. (2010). *Ruh al-Ma'ani*. Beirut: Muassasah al-Risalah.

Al-Asfahani, R. (1991). *Al-Mufradat fi Gharib al-Qur'an*. Beirut: Dar al-Qalam.

Al-Bayyadi, K. (2007). *Isyarat al-Maram min 'Ibarat al-Imam*. Beirut: Dar al-Kutub al-'Ilmiyyah.

Al-Daynuri, A. (1978). *Tafsir Gharib al-Qur'an*. Beirut: Dar al-Kutub al-'Ilmiyyah.

Al-Fayruzabadi, M. (2005). *Al-Qamus al-Muhit*. Beirut: Mu'assasah al-Risalah.

Al-Jauhari, I. (1987). *Al-Sihah Taj al-Lughah*. Beirut: Dar al-'Ilm li al-Malayin.

Al-Jaza'iri, A. (1987). *Minhaj al-Mu'min*. Cairo: Dar al-Kutub al-Salafiyyah.

Al-Mahalli, J., & Al-Suyuti, J. (n.d.). *Tafsir al-Jalalayn*. Cairo: Dar al-Hadith.

Al-Maturidi, A. (2005). *Ta'wilat Ahl al-Sunnah* (M. Basallum, Ed.). Beirut: Dar al-Kutub al-'Ilmiyyah.

Al-Maturidi, A. (2006). *Kitab al-Tawhid*. Beirut: Dar al-Kutub al-'Ilmiyyah.

Al-Maturidi, A. (2009). *Sharh al-Fiqh al-Akbar li Abi Mansur al-Maturidi*. Cairo: Dar al-Basa'ir.

Al-Nasafi, A. (1998). *Madarik al-Tanzil wa Haqa'iq al-Takwil*. Beirut: Dar al-Qalam al-Tayyib.

Al-Qahthani, I. (1988). *Taysir al-Tafsir*. Riyadh: Wizarat al-Awqaf wa al-Shu'un.

Al-Qurashi, A. (1993). *Al-Jawahir al-Mudhi'ah fi Tabaqat al-Hanafiyah*. Giza: Dar Ihya al-Kutub al-'Arabiyyah.

Al-Qurashi, A. (2008). *Al-Jawahir al-Mudhiyah fi Tabaqat al-Hanafiyah*. Cairo: Dar Hijr.

Al-Razi, F. (1990). *Tafsir Mafatih al-Ghayb* (Vol. 32). Beirut: Dar al-Kutub al-'Ilmiyyah.

Al-Razi, M. (1986). *Mukhtar al-Sihah*. Beirut: Maktabah Lubnan.

Al-Sa'di, A. (2002). *Taysir al-Karim al-Rahman fi Tafsir Kalam al-Mannan*. Riyadh: Dar al-Salam.

Al-Sam'ani, M. (1997). *Tafsir al-Sam'ani* (A. T. Y. b. Ibrahim, Ed.). Riyadh: Dar al-Wathan.

Al-Sam'ani, A. (1912). *Kitab al-Ansab*. Leiden & London.

Al-Shawkani, M. (1993). *Fath al-Qadir*. Beirut: Dar al-Fikr.

Al-Sobuni, M. (1981). *Safwah al-Tafasir*. Beirut: Dar al-Qur'an al-Karim.

Al-Wahidi, A. (1995). *Al-Wajiz fi Tafsir al-Kitab al-'Aziz*. Damascus: Dar al-Kalam.

Al-Zabidi, M. (1989). *Ittihaf al-Sadat al-Muttaqin bi-Sharh Asrar Ihya' 'Ulum al-Din*. Beirut: Dar al-Kutub al-'Ilmiyyah.

Al-Zamakhshari, J. (1998). *Al-Kashshaf* (A. A. A. Maujud & A. M. Mu'awwid, Eds.). Riyadh: Maktabah al-'Abikan.

Ali al-Qari. (1984). *Sharh al-Fiqh al-Akbar*. Beirut: Dar al-Kutub al-'Ilmiyyah.

Dollah, A., Yusoff, M. Y., & Mat Sin, N. Z. (2016). Terminologi takwil menurut al-Maturidi dan al-Tabari. *Jurnal Usuluddin, 44*(2), 1–25.

Dollah, A., Yusoff, M. Y., Kasar, A., Abas, N., & Salaeh, H. (2015). Trends of study on *Ta'wilat Ahl al-Sunnah* by Abu Mansur al-Maturidi (1970–2004). In *International Conference on Multidisciplinary Trends in Academic Research (GTAR-2015)* (pp. 104–109).

Fajariyah, L. (2020). Studi stilistika al-Qur'an: Kajian teoritis dan praktis pada surat al-Ikhlas. *ALFAZ, 8*(2).

Firdausi Nuzula, L. J., Romziana, L., & Hamid, A. R. N. A. (2024). Forming a superior personality in the Qur'an: Epistemological study of Sahl al-Tustari's sufistic tafsir on Q.S. al-Ikhlas. *Al-Afkar: Journal for Islamic Studies, 7*(3).

Gufroni, I. (2022). *Nilai-nilai ketauhidan dalam QS. al-Ikhlas dan al-Kafirun (Studi komparatif Tafsir al-Tabari dan Tafsir al-Misbah)* (Undergraduate thesis). PTIQ Jakarta.

Hamaki, H. (n.d.). *200 Su'al wa Jawab fi al-'Aqidah al-Islamiyyah*. Cairo: Dar al-'Itisam.

Haumad, S. (2009). *Aysar al-Tafasir*. Damascus.

Ibn 'Adil. (1998). *Al-Lubab fi Ulum al-Kitab*. Beirut: Dar al-Kutub al-'Ilmiyyah.

Ibn al-Athir. (1950). *Al-Lubab fi Tahdhib al-Ansab*. Cairo: Maktabat al-Qudsi.

Ibn al-Qayyim. (2002). *Zad al-Masir fi 'Ilm al-Tafsir*. Beirut: Dar Ibn Qayyim.

Ibn Ashur, M. (2004). *Al-Tahrir wa al-Tanwir* (Vol. 30). Beirut: Dar Muassasah Manbu'.

Ibn Faris, A. (1979). *Mu'jam Maqayis al-Lughah*. Beirut: Dar al-Fikr.

Ibn Hanbal, A. (1999). *Usul al-Sunnah* (A. al-R. al-Jibrin, Ed.). Riyadh: Maktabah Dar al-Masir.

Ibn Hanbal, A. (2008). *Usul al-Sunnah* (W. Nubayh, Ed.; Trans.). Bogor: CV Darul Ilmi.

Ibn Kathir, I. (1988). *Tafsir al-Qur'an al-'Azim*. Cairo: Dar al-Hadith.

Ibn Manzur. (n.d.). *Lisan al-'Arab*. Cairo: Dar al-Fikr.

Ibn Qayyim al-Jawziyyah. (n.d.). *Bada'i al-Fawa'id*. Maktabah Masykatul Islamiyyah.

Ibn Qutlubugha. (1962). *Taj al-Tarajum fi Tabaqat al-Hanafiyyah*. Baghdad.

Jailani, A. (2021). *Telaah nama-nama surat al-Ikhlas dalam al-Qur'an menurut para mufassir* (Undergraduate thesis). IAIN Jember.

Masyruhah, N. (2018). *Epistemologi tafsir Abu Mansur al-Maturidi dalam kitab Ta'wilat Ahl al-Sunnah* (Undergraduate thesis). UIN Sunan Kalijaga.

Mawardi, U. (2007). Pemikiran teologi al-Maturidi. *Jurnal Al-Fath, 1*(1).

Mufid, F. (2013). Menimbang pokok-pokok pemikiran teologi Imam al-Asy'ari dan al-Maturidi. *Jurnal Fikrah, 1*(2).

Nasution, H. (1986). *Teologi Islam: Aliran-aliran, sejarah, analisis perbandingan* (5th ed.). Jakarta: Universitas Indonesia Press.

Permata, D. H., & Khaldun, I. (2023). Relevansi ikhlas dan mukhlis di era kontemporer (Kajian Surah al-Bayyinah dan al-Ikhlas). *Jurnal Studi Ilmu Qur'an dan Hadis (SIQAH), 1*(1).

Qomariyah, S. (2020). Keutamaan Surat al-Ikhlas: Studi atas hadis dalam Sunan Abu Dawud nomor 1461. *Journal of Islamic Studies and Humanities, 5*(2).

Redha, R. (1999). *Al-Wahy al-Muhammadi*. Beirut: Al-Maktab al-Islami.

Redha, R. (1999). *Tafsir al-Manar*. Beirut: Dar al-Kutub al-'Ilmiyyah.

Sofi, M. (1988). *Al-Jadwal fi I'rab al-Qur'an wa Sarfih*. Beirut: Dar al-Rashid.

Von Grunebaum, G. (1970). *Classical Islam: A history 600–1258* (K. Watson, Trans.). London: George Allen & Unwin.

Watt, W. M. (1977). *The formative period of Islamic thought*. Edinburgh: University Press.

Yasin, M. (1979). *Al-Iman: Arkanuh, Haqiqatuh, Nawaqiduh*. Oman: Jami'yyah 'Ummal al-Maktabi al-Ta'awuliyyah.

Zaydan, A. (1976). *Usul al-Da'wah*. Iskandariyyah: Dar 'Umar Ibn al-Khattab.