

ZAKAT AGRICULTURAL COMMODITIES: ASPECTS OF DETERMINING 'ILLAT LAW AND MAŞLAHAH

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Abstract

Agricultural commodities today's are experiencing very rapid growth and development with new agricultural innovations such as grafted plants, cross-breeding plants to more modern agriculture, namely hydroponics. Where the agricultural products are able to increase the income of farmers significantly. Agricultural products in Islamic law are one type of property that is obligatory for zakat. However, the arguments governing agricultural zakat only mention some agricultural products that are obligatory on zakat including, Jawawud, Wheat, Dates and Raisins, so indirectly the results of agricultural commodities are not touched at all in these arguments so there are no legal provisions. The purpose of this research is to see how to determine the legal provisions of zakat on agricultural or plantation commodities. This research was conducted using the literature method. Based on the analysis carried out, the results of this study indicate that the results of agricultural commodities that have high economic value are qiyās on the types of fruits and grains that are obligatory for zakat which are mentioned in the arguments of the Koran and Sunnah with various characteristics. and the functions it has, so that the provisions of agricultural zakat can be applied in issuing zakat on agricultural commodities. Then in terms of maşlahah and maqasid shari'ah, the obligation of zakat on agricultural commodities can help fulfill the needs of the poor in particular, and mustabik zakat in general.

Keywords: Illat, Law, Zakat, Commodities, Agriculture.

Abstrak

Komoditas pertanian dewasa ini mengalami pertumbuhan dan perkembangan yang sangat pesat dengan inovasi pertanian yang baru seperti tanaman cangkok, tanaman hasil perkawinan silang hingga pertanian yang lebih modern yaitu hidroponik. Di mana hasil pertanian tersebut mampu meningkatkan penghasilan para petani secara signifikan. Hasil pertanian dalam hukum Islam adalah salah satu jenis harta yang wajib zakat. Tetapi, dali-dalil yang mengatur tentang zakat pertanian hanya menyebutkan beberapa hasil pertanian yang wajib zakat diantaranya, Jawawud, Gandum, Kurma dan Kismis, maka secara tidak langsung hasil komoditas pertanian tidak tersentuh sama sekali di dalam dalil tersebut sehingga tidak ada ketentuan hukumnya. Tujuan dari penelitian ini adalah untuk melihat bagaimana penentuan ketentuan hukum dari zakat hasil komoditas pertanian atau perkebunan. Penelitian ini dilakukan dengan menggunakan studi literatur. Berdasarkan analisis yang dilakukan, hasil penelitian ini menunjukkan bahwa hasil komoditas pertanian yang memiliki nilai ekonomis tinggi di-qiyās-kan pada jenis buah-buahan dan biji-bijian wajib zakat yang disebutkan dalam dalil-dalil Koran dan Sunnah dengan berbagai sifat dan fungsi yang dimilikinya, sehingga ketentuan-ketentuan zakat pertanian dapat diberlakukan dalam mengeluarkan zakat hasil komoditas pertanian. Kemudian dilihat dari segi maşlahah dan maqāsid syari'ah, kewajiban zakat komoditas pertanian dapat membantu terpenuhinya kebutuhan fakir miskin khususnya, dan mustabik zakat pada umumnya.

Kata Kunci: Illat, Hukum, Zakat, Komoditas, Pertanian.

INTRODUCTION

Discussing zakat means discussing about one of the obligations of Moslems. Zakat is one of the pillars of Islam, which is mentioned in the fourth pillar of Islam, where it is equally known that the five things listed in the pillars of Islam are a sign of our Islamic perfection when it has been fulfilled. The obligation to issue zakat is only one of the many obligations that must be carried out and fulfilled by every Moslem.

Zakat is a *malīyah ijtimā'īyah* worship that has a very important, strategic, and decisive position, both in terms of Islamic teachings and in terms of the welfare of the Ummah. Zakat as the main worship, which is also included in the pillars of Islam, makes its existence considered as *ma'lūm min al-dīn bi al-dharūrah* or is known automatically and is an absolute part of a Moslem. If we look at the position of zakat and prayer in Islam, then these two points of worship are side by side, no less than 28 times (places) Allah SWT mentions zakat along with prayer. This warns and points to the perfection of the relationship between these two acts of worship in terms of their virtue and importance. The obligation of zakat is an Islamic law that is *ta'abbudī*. As for what assets must be issued zakat, it is included in the category of the Islamic law that is *ta'aqqulī* or fiqh which is sourced from *ijtihād*¹.

The important site of the function of zakat in Islamic teachings is that issuing zakat is not only fulfilling *syar'i* obligations but must be understood in-depth, which is an awareness of faith that usually has to become a social movement. Explaining that zakat is a social movement with a range of socio-cultural realities, it means that zakat is

not only a personal activity that completely depends on the awareness of individuals, but zakat is part of the economic structure of the social life of Moslems. Thus, zakat is the axis and financial centre of the Islamic State which includes the moral, social and economic fields². Issuing zakat which is meant in Allah's religion is a person who cleans himself and his wealth, as his reward also increases and his wealth is blessed by Allah SWT as explained in the word of Allah Koran surah As-Shams: 9³.

Islam, in addition to explaining the function of zakat in life, also explains the various types of wealth that the owner of the property must pay zakat on. One of them is zakat on agricultural products. The term agricultural zakat as mentioned by Sayid Sabiq in his book fiqh sunnah is known as *zakat al-zurū 'wa al-tsimār*. The provisions of agricultural zakat have been mentioned and explained in detail in the arguments of the Koran and Sunnah regarding the types of plants and fruits that are obligatory on zakat, the nishab of zakat that must be issued and how the zakat is paid. This provision has also been clarified by several explanations and interpretations of fiqh experts and interpreters. As for the types of plants and fruits that are obligatory for zakat, it has been mentioned in the word of Allah, Koran surah al-An'ām: 141.

In connection with the development of society and the advancement of society's science and technology, agricultural business activities are also developing rapidly, not only their systems and management but also various plant products and fruit or plant materials as a result of modern

¹ Asroful Anwar, "Implementasi Zakat Pertanian Cabai Perspektif Yusuf Al-Qaradhawi: Studi Kasus Kecamatan Lima Puluh Kabupaten Batu Bara," *Jurnal of Islamic Law* 1, no. 1 (2017): 33.

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² Yuli Hauliatin Nahdlah, "Implementasi Zakat Hasil Pertanian Dalam Perspektif Hukum Islam (Studi Di Desa Anjani Kecamatan Suralaga Kabupaten Lombok Timur)", Vol. 1, No. 1 (2021), 38.

³ An Abi Ahmad bin Yahya Al-Fair, *Ringkas Fiqh Sunnah* (Jakarta: Ummul Qura, 2013), 238.

biotechnology, which previously did not exist at the time of the Prophet. The new types of plant and fruit products or plants provide higher income for farmers because these contemporary types of plants and fruits have higher economic value. Then, these new types of crops are called agricultural commodities⁴ or better known as contemporary agriculture.

As previously explained that there are only a few types of fruits and crops that are obligatory for zakat which is mentioned in the naş, while the various types of agricultural commodity crops that appear in this modern era are not mentioned in the naş, so the provisions of agricultural zakat in the naş seems invalid or inappropriate when applied to various types of agriculture produced in this modern era, and the problem that arises then is whether the results of agricultural commodities (contemporary agricultural products) are subject to compulsory zakat or not. So, to answer this question, it is necessary to re-examine the arguments of the Koran and naş related to agricultural zakat to see the legal *illat*. Based on these problems, what needs to be investigated here are: *First*, how is the provision of zakat on agricultural products according to the explanation of the arguments? *Second*, how is the determination

⁴ Commodities are something real objects relatively easily traded, can be submitted physically, can be stored for a certain period of time and can be interchanged with other products of the same type, which can usually be bought and sold by investors through a futures exchange. More generally, the commodity is a product traded, including foreign exchange, financial instruments and indexes. Characteristics of the commodity that is the price is determined by market supply and demand is not determined by the dealer or the seller and the price is based on the calculation of the price of each commodity actors, for example, agricultural products such as coffee, orchids and other flowers (KBBI Applications).

of *illat* and legal provisions of zakat on agricultural commodities?

Meanwhile, to answer the various questions that arise above, the right type of research to use is normative research, namely legal research carried out by examining library materials or secondary data⁵ or a process to find a rule of law, legal principles, or legal doctrine to answer the legal problems faced⁶. The purpose of this study is to identify the concepts, principles, rules of law and principles used to analyze the provisions of the *'illat* law of zakat on agricultural commodities which are still a question among the people.

The data collection method used is a literature study with a conceptual approach. The conceptual approach is intended to analyze legal materials so that the meaning contained in legal terms can be known. This is done to obtain the meaning contained in the terms or to test the legal terms in theory and practice. Then, the Koran and the Sunnah on the arguments for the provisions of agricultural zakat and books on zakat with the specifics of the discussion on agricultural zakat became the main sources of this research. Meanwhile, to help analyze and provide understanding related to this research, other sources are needed, such as books, research results, scientific journals, and scientific articles related to the legal determination of zakat on agricultural commodities.

This article uses qualitative analysis methods to analyze the data. The *qiyāsi* method is a method by examining the logical reasons (*'illat*) of certain legal formulations and then also examining the existence of the

⁵ Sorjono Soekanto and Sri Mamuji, *Penelitian Hukum Normatif: Suatu Tinjauan Singkat* (Jakarta: Raja Grafindo Persada, 1995), 15.

⁶ Mukti Fajar Nur Dewata and Yulianto Achmad, *Dualisme Penelitian Hukum Normatif Dan Empiris* (Yogyakarta: Pustaka Pelajar, 2010), 34.

same 'illat on other issues that are not contained in the Koran and the Sunnah of the Prophet Muhammad⁷.

PROVISIONS AND ARGUMENTATIONS OF AGRICULTURAL ZAKAT

Zakat etymologically can be interpreted as growing and blessing, if it is pronounced *zakā al-zar*, it means that the plant grows and develops⁸. Meanwhile, in terminology, zakat is something that is issued on behalf of assets or entities with a certain mechanism. Sayid Sabiq stated that what is meant by zakat is an obligation on the property which is the right of Allah, paid by Moslems for poor people in the hope of getting blessings, purity of soul and virtue⁹.

Zakat is divided into several types, and one of the zakat obligations is determined based on the Koran and Sunnah is zakat on agricultural products¹⁰. Agricultural products are property in the form of fruits and seeds produced from the land by farming. As mentioned in the Koran Surah al-An'am: 141. Abū Ja'far said that this verse is a notification from Allah SWT about the pleasures and virtues given to them (humans), as a warning to them about Allah's generosity, as well as a notification to them about what is lawful and forbidden, as well as the parts that must be given to those who are entitled. While the meaning of "*date trees, plants with various kinds of fruit, olives and pomegranates*" is Allah who created the date palm tree and plants that produce various kinds of fruits and seeds that can be eaten,

some of which are sweet, sour, and sweet and sour¹¹.

Meanwhile, the meaning of "*fulfil their rights on the day of picking*" in the Koran Surah al-An'am verse 141 is a call to issue part of the property to the poor or those who are entitled (for their zakat). However, interpretation experts differ on the interpretation of the lafadz. *First*, they argue that it is an order from Allah to issue the obligatory zakat on fruits and grains. *Second*, argues that it means the rights that are obligatory on the property for the owner other than zakat. *Third*, argue that it is something that was ordered by Allah before the prescribed zakat is required. But then it is abolished by the shari'a of zakat, then there is no obligation to pay alms from plants except zakat which is required by Allah SWT¹², but according to the majority of ulama from the differences in interpretation above, the most correct opinion is that it is an obligation that is obligated by Allah on food and fruit, the fruits they have, which they get from their crops.

The other proposition relating to agricultural products are the hadith narrated from the Prophet Muhammad Jabir ra. The Prophet Muhammad said¹³:

فيما سقت السماء والأنهار والعيون العشور
وفيما سقي بالنضح نصف العشور
Plants and fruits that are watered by rain, rivers and springs (the zakat) is one-tenth and that is irrigated with the help of tools (the zakat) is one-tentieth.

The rationale for the above verse and hadith can be seen from the wisdom of the

⁷ Satria Effendi, *Ushul Fiqh* (Jakarta: Prenadamedia Group, 2005), 130.

⁸ Wahbah Al-Zuhayly, *Zakat Kajian Berbagai Mazhab* (Bandung: Rosda Group, 1995), 82.

⁹ Sayyid Sabiq, *Fiqh Sunnah* (Jakarta: PT. Pena Pundi Aksara, 2009), hlm. 630; Munira, "Interpretasi Zakat Pertanian Dan Perdagangan," *Jurnal Al-Risalah*, Vol. 14, No. 1 (2018), 179.

¹⁰ Munira, "Interpretasi Zakat Pertanian Dan Perdagangan, 180.

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¹¹ Abu Ja'far Muḥammad bin Jarir Ath-Thabrani, *Tafsir Ath-Thabrani* (Jakarta: Pustaka Azzam, 2008), 572.

¹² M Quraish Shihab, *Tafsir Al-Misbah* (Tangerang: Lentera Hati, 2017), 573.

¹³ Hasan Ayub, *Fiqh Ibadah Panduan Lengkap Beribadah Sesuai Sunnah Rasulullah Saw* (Jakarta: Cakra Lintas Media, 2010), 361.

stipulation of zakat. Because spending one-tenth for land that is watered with rainwater and one-twentieth for plants that are watered other than rainwater for the poor is one of gratitude for Allah's blessings. Gives the ability to the weak and gives strength to carry out *fardhu* to the rich (who have wealth), where *fardhu* includes cleansing from sin and purifying it.

In addition to the above verse and hadith, Allah SWT says the obligation to pay agricultural zakat clearly in the word of Allah SWT Koran Surah al-Baqarah: 267, in this verse it is clearly stated to believers (Moslems) to issue (zakat) part of his wealth obtained from his business, which is produced from the land (earth) which is called farming. And let you pay zakat that is good for them, and avoid giving bad things among your wealth which you are reluctant to buy and eat.

Based on the information above, it is clear that the obligation to pay zakat on agricultural products obtained (fruits and seeds) is following the provisions for paying zakat in general and also the provisions for paying zakat on agriculture in particular. In addition, from the point of view of the explanation of the arguments above, it can be seen that all agricultural products must be issued, meaning that zakat is obligatory. So that there is no legal difference between agricultural products in the form of wheat, dates, olives, pomegranates and various other types of staple foods with agricultural commodities or contemporary agricultural products.

Zakat on fruits and seeds (agriculture) is different from several other types of zakat, this agricultural zakat does not have to fulfil the haul, because the perfect growth of plants and fruits is until they can be harvested. So, to issue agricultural zakat is not measured by age, but to issue agricultural zakat must meet the *niṣāb*

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provisions that have been set. Some scholars say that *niṣāb* is not a condition that must be met to issue agricultural zakat, but some other scholars say that *niṣāb* is one of the conditions in agricultural zakat including Maliki, al-Syāfi'ī and Jumhur fuqaha based on the words of the Prophet¹⁴:

وله من حديث أبي سعيد: ليس فيمادون خمسة
أوساق من تمر ولا حب صدقة. وأصل حديث
أبي سعيد متفق عليه.

It was narrated from Abu Sa'id Radhiyallahu Anhu, that there is no zakat on dates and grains that are less than five wasaqs. The origin of the hadith is narrated by Abu Sa'id muttafaq alaih.

Al-Qaraḍawī also said that the *niṣāb* in agricultural zakat is a gauge in determining the wealth limit, so it is said to be obligated to issue zakat. Because, if there is no *niṣāb* in agricultural zakat, then it contradicts the objectivity of the Shari'a in general, and in particular it will contradict the authentic hadith as above¹⁵.

As it is known that wealth is something for which zakat must be issued, but the obligation to pay zakat will be lost if the amount obtained from agriculture is small. Zakat will be obligatory for rich people, but the obligation will be imposed on them when they have reached their *niṣāb*. For this reason, it is not necessary to pay zakat on plants and fruits unless the yield has reached five *wasaq*¹⁶. And if the *niṣāb*

¹⁴ Syaikh Muḥammad bin Shalih Al-Utsaimin, *Sifat Zakat Nabi Saw* (Jakarta: Darus Sunnah Press, 2014), p. 113.

¹⁵ Muḥammad Ikhlas Rosele et al., "Pandangan Yusuf Al-Qardawi Mengenai Zakat Pertanian: Analisis Isu Terpilih," *Jurnal Al-Basirah* Vol. 8 No. (2018): 3.

¹⁶ *Wasaq* is the minimum limit for zakat on agricultural products. Five *wasaqs* are equivalent to 653 kg of rice/520 kg of rice. If agricultural products are staple foods such as rice, corn, wheat, dates and so on, then the *niṣāb* is equivalent to 653 kg of

limit has been met, then they must issue zakat from their agricultural products, following the existing provisions, namely one-tenth and one-twentieth mentioned above.

DETERMINATION OF 'ILLAT AND LEGAL PROVISIONS OF ZAKAT ON AGRICULTURAL COMMODITY PRODUCTS

Efforts that can be made to resolve various contemporary problems that have emerged recently is to establish a law on a problem that has arisen. One way to determine the law on issues that are not explained in the law in the Koran, Sunnah and *ijma'* is to look at the '*illat*'. '*Illat*' is the nature contained in the original law, used as a legal basis, by which the branch law can be known¹⁷.

Zakat on agricultural commodities is a problem that has emerged recently because no evidence mentions the law significantly in the Koran, Sunnah and *ijma'*. This problem then triggers the confusion of farmers to issue their zakat, whether it is mandatory to be issued or not¹⁸. The provisions of agricultural zakat have been mentioned in the Koran and Sunnah, which are contained in the Koran Surah al-An'ām: 141, and Koran Surah al-Baqarah: 267. Then in the Hadith of Rasulullah:

rice/520 kg of rice from these agricultural products. But if crops such as fruits, vegetables, leaves, flowers, etc., then the *niṣāb* synchronized with the main staple food in the region. Rizal Nopriardo, Widi Afriani, Afriani Pahlevi, "Pelaksanaan Zakat Pertanian (Studi Kasus Petani Bawang Di Nagari Kampung Batu Dalam Kecamatan Danau Kembar Kabupaten Solok)," *Al-Masraf: Jurnal Lembaga Keuangan Dan Perbankan*, Vol. 3, No. 1 (2018): 33.

¹⁷ Abdul Wahab Khalaf, *Ilmu Ushul Fiqh* (Bandung: Gema Risalah Press, 1996), 110.

¹⁸ Nofia Eka Putri and Dony Burhan Noor Hasan, "Analisis Pemahaman Masyarakat Dalam Menjalankan Kewajiban Zakat Pertanian," *Kaffa: Jurnal Fakultas Keislaman*, Vol. 1, No. 1, (2020), 187.

فيما سقت السماء والأنهار والعيون العشور
وفيما سقي بالنضح نصف العشور

Plants and fruits that are watered by rain, rivers and springs (the zakat) are one-tenth and that is irrigated with the help of tools is one-twentieth.

وعن أبي موسى الأشعري ومعاذ رضي الله
عنهما: أن النبي صلى الله عليه وسلم قال لهما:
لاتأخذا في الصدقة إلا من هذه الأصناف
الأربعة: الشعير، والحنطة، والزبيب، والتمر
رواه الطبراني، والحاكم.

It was narrated from Abu Musa Al-Ash'ari and Mu'adz bin Jabal Radhiyallahu Anhumah, that the Messenger of Allah said to both of them, do not collect zakat except from these four kinds: barley, wheat, raisins (dried grapes) and dates. Narrated by al-Ṭabarānī and al-Hākim¹⁹.

The arguments mentioned above are the arguments that explain the obligation to issue zakat on agriculture. However, in interpreting the content of these arguments, the scholars have different opinions, some scholars interpret them by limiting only the types that have been mentioned in these arguments, and some other scholars interpret them in detail, namely that they can be applied to other plants (expanded) so that the meaning can be expanded. Among the scholars who interpret it by limiting are²⁰:

1. Ibn Abī Lailā, ufyān al-Tsaurī and Ibn Mubārak state, it is not obligatory to pay zakat on plants other than these four types, namely wheat, *sya'ir* (Dutch rice), *tamar* (dates), and *zabib* (dried grapes). Ibn Mundzir and Ibn Abd Barr said the miftahidin have agreed on the obligatory zakat on *hanthab* (wheat), *sya'ir* (Dutch rice), *tamar* (dates), and *zabib* (dried grapes). Al-Ṭabarānī, Al-

¹⁹ *Ibid.* 119.

²⁰ Muḥammad Hasbi Ash-Shiddieqy, *Pedoman Zakat* (Semarang: PT. Pustaka Rizki Putra, 2009), 96.

Hākim, Al-Dāralquṭnī reported that Al-Baihaqī said that all of his narrators were people who could be trusted. Abū Mūsā Al-Ash'arī said that the Prophet SAW said: "Do not take zakat, except from these four types: *ṣya'ir*, *ḥanṭab*, *ṣābib*, and *tamar*. But the hadith experts say that this hadith has the quality of the sanad that is *da'if*, because its continuity is unknown until it reaches the Messenger of Allah.

2. Ibn Umar and a group of salaf scholars. Ibn Umar and some of the tabi'in and some of the scholars after them argued that zakat is only obligatory on two types of grain, namely wheat (*ḥanṭab*) and other types of wheat (*ṣya'ir*) and two types of fruit, namely dates and grapes, because: a hadith narrated by Ibn Majah, that zakat at the time of the Prophet was only on wheat, wheat germ, dates and grapes, while Ibn Majah added it with corn. And the hadith narrated by Abu Burda, Abu Musa and Mu'az, that the Messenger of Allah sent them both to Yemen to teach the people there about religion, among which they were ordered to collect zakat only from four kinds: wheat, wheat germ, dates and grapes.²¹

Meanwhile, among the scholars who specify the types of fruits and grains that are obligatory on zakat, among them are²²:

1. Malik and al-Shafi'i

Basically, Imam Malik and al-Shafi'i detail but limit their nature. They argue that zakat is obligatory on all food eaten and stored, grains and

dried fruits such as wheat, seeds, corn, rice, and the like. What is meant by food is something that is used as a staple food by humans at normal times, not in an emergency. Therefore, according to the Maliki and al-Shafi'i schools, nutmeg, almond, candlenut, walnut, and the like are not obligatory for zakat, even though they can be stored because they are not a staple food for humans.

2. Imam Ahmad

Imam Ahmad also argues that by limiting the same as Imam Maliki and al-Shafi'i, the most famous opinion is contained in Al-Mughnī, namely the obligatory zakat on grains and fruits that have the characteristics of being weighed, fixed, and dry which are become a human concern when it grows on the soil, and is a staple food.

3. While Abū Ḥanīfah does not limit it like the scholars above. But Imam Abū Ḥanīfah is more concerned with detailing the types of fruits and grains that are obligatory for Zakat based on the above verse and hadith. Abū Ḥanīfah said that all crop products, namely those intended to exploit and earn income from their cultivation, are obliged to pay zakat of 10% or 5%. Abū Ḥanīfah does not require that everything must be a staple food, dry, can be stored, can be measured, and can be eaten. The basis used by Abū Ḥanīfah is as follows²³:
 1. The word of Allah in Q.S Al-Baqarah: 267, and the plants that we give to you without

²¹ Yusuf Qardawi, *Hukum Zakat* (Jakarta: PT. Pustaka Litera Antar Nusa, 1993), 332.

²² *Ibid.* 333.

²³ *Ibid.* 337.

discernment what and where it is produced.

2. The word of Allah SWT, pay your dues when you harvest them after Allah has described several types of food in the form of latticed and non-latticed plants, dates, trees with various kinds of fruit, olives and pomegranates. The most obvious thing is that it contains rights like vegetables because vegetables are the ones whose rights are immediately issued when picking them, meanwhile, grains cannot be paid for immediately because they must be winnowed first.
3. The Messenger of Allah said, "Those who water from the rain give a tenth of zakat, while those who are watered, their zakat is one-twentieth." Without distinguishing plants that bear fruit with non-permanent, which is eaten or not eaten, and among the basic food or non-food staple.

While Sheikh Mohamed al-Banjari Arsyad mentions the type of agriculture that requires zakat is the first, crops can be filled. Second, the agricultural products that can strengthen the body or bodies, which include grains and legumes. This he calls, *"the filling is sometimes in plants such as dates and grapes, and sometimes from grains such as wheat and barley, which are types of wheat but the seeds are longer and larger than wheat, and all kinds of beans, white, green, red or black beans."*²⁴

From some of the opinions of the scholars above, the strongest opinion is the

opinion of Imam Abū Hanīfah which comes from the assertion of Umar ibn Abdul Azīz, Mujāhid, Amad, Dāwud, and Nakha'ī, that all plants are obliged to pay zakat. This is supported by the generality of the scope of the *naṣ* Koran and hadith and following the wisdom of the revelation of a shari'ah. Meanwhile, if zakat is only obligatory on farmers of wheat, corn and even other staple foods, while owners of citrus, apple, mango, etc. gardens who can obtain higher commodity values are not obliged to pay zakat, then this is logically inappropriate and does not fulfil the purpose of the revelation of the Shari'ah.

The opinion of the scholars who say the limitations on the four fruits mentioned in the proposition are obligatory zakat then it is not logical, because how could we take the runway when the proposition of the Koran hadith has enough arguments for it. The hadith narrated from the Prophet reads "Green fruits are not obliged to pay zakat are hadiths with weak sanad that cannot be taken as a legal basis, if used to quantify the general provisions of the Koran and famous hadiths. But Abū Hanīfah said that if the hadith is true, it has another meaning, namely, that the green fruit is free of zakat by officers but payment must be done by the owner.

Based on the foregoing some scholars of fiqh found green fruits tithe levied on the price instead of the object. It was narrated by Yahya ibn Adam and al-Zuhri in *al-kharaj*, fruits other than wheat, barley, dates, wine, salt, and olive, the opinion Yusuf al-Qaradawi zakat is taken from its sale. Atha Khurasani narrated that green fruits, nutmeg, almonds and fruit are not obligatory for zakat, but if they are sold and the yield reaches two hundred dirhams and so on, then zakat is obligatory. This is the same as that narrated by Sha'b. Abū Ubaid also narrated the same opinion as Maimn bin

²⁴ Zahri Hamat and Mohd Shukri Hanapi, "Taksiran Zakat Pertanian Dalam Kitab Sabil Al-Muhtadin," *Global Journal Al-Thaqafah* 6, no. 2 (2016): 103.

Maḥran, al-Zuhrī, then said, I think Auza'i also has the same opinion, but al-Zuhrī categorizes zakat as money zakat, as well as Maimūn bin Maḥran who says that zakat is not obligatory unless it is sold and the money reaches 200 dirhams, which must be paid zakat 5 dirhams²⁵.

Yūsuf al-Qaraḍawī in his book *Hukum Zakat* (1993) disagrees with the opinion that the zakat that must be issued is 2.5% as in trade zakat (money), but is 10% or 5%, because zakat is compensation for taxes on crops that must be paid, treated the same as the *kharāj* tax, because the substitute is as legal as the one being replaced. This is based on what can be understood from various narrations which confirm that all zakat is obligatory without definite limitations. Sya'bi is reported to believe that a person who sells grapes that have become clean grapes is issued zakat of 10% or 5% of his sales. Ibn Abī Zai also said in *al-Risālah*, the zakat of olives is issued when it has amounted to five loads that are removed from the oil. When he issued his zakat from the sale price, Ibn Naji in his *Syarah* said: That opinion came from Malik who said that his zakat was 10% of the sale proceeds.

Thus, the results of agricultural commodities that have economic value are *qiyās* on the types of fruits and grains that are obliged to pay zakat as mentioned in the above arguments with the various properties and functions they have. Thus, the provisions of agricultural zakat can be applied in issuing zakat on agricultural commodities, namely by issuing agricultural zakat if it has fulfilled five wasaqs, following the hadith of Rasulullah SAW which states, "Those less than five wasaqs are not obliged to pay zakat." One wasaq is equal to 60 sha', and 1 sha' according to the Medīna size is 4 mud is

5 rithl and one third is about 2176 gr or 2.17 kg, then 1 nishab is equal to 300 sha' x 2,176 = 652.8 kg and rounded becomes 653 kg, so 5 wasaq = 300 sha' = 653 kg of rice/grain. In Indonesia, the basic benchmark for measuring the niṣāb of agriculture is rice, so if it has reached 653 kg/520 kg of rice, when converted to rupiah, the price of rice is Rp. 12,500/kg, which is equivalent to Rp. 6.550.000, must pay zakat of 10% for agricultural products that are not irrigated and 5% for agricultural products that are irrigated. Where agricultural zakat is issued after deducting production costs and necessities of life, which absolutely must be issued about 1/3 or 1/4, this estimate is considered to be able to meet the needs of the owner and production costs. Zakat is issued at each harvest or from the sales per harvest.

Then Wahbah al-Zuhailī also argued about the obligation of zakat on agricultural commodities. The obligation of zakat on agricultural commodities is because the land that is planted can develop and increase in value, with plants produced from that land. There is an obligation to be paid from it, either a tenth or a twentieth obligation, as well as a tax liability. However, if the plant is attacked by pests so that it is damaged, then there is no obligation for it because the land does not develop because the plants are damaged. If the land of *'usyriyyah* which can be planted at first, but later cannot be planted again, then there is no obligation of tenth or twentieth. On the other hand, if the planted land is *kharājīyyah* land (tax object), there is still a tax obligation because it is estimated (*taqdīr*) that there are plants that grow on the land. In other words, the obligation of zakat in agricultural commodities is not only directly related to the commodity but also related to land

²⁵ Qardawi, *Hukum Zakat*. p. 340.

ownership as an asset that continues to grow in value²⁶.

In terms of *maṣlahab* and *maqāṣid syari'ah*, zakat on agricultural commodities is required so that the poor and prospective zakat recipients can meet their needs, because farmers, especially agricultural commodity producers whose income reaches *niṣāb*, then at the same time part of their wealth becomes the which must be fulfilled so that there is no widening gap between the poor and the owners of the property if the spirit is to share, then zakat on agricultural commodities must be paid. This is in line with the purpose of the revelation of a shari'a.

In line with previous research conducted by Fatah Hidayat, and summarized in an article with the theme Zakat on Contemporary Agricultural Products, it explains that these contemporary agricultural products can be subject to zakat by *qiyās* to the four types of plants mentioned in the Hadith of the Prophet SAW. The basis for determining the obligatory zakat on contemporary agricultural products is because the *illat* is useful and can support human life and become a source of jobs, this opinion is based on the stronger view of Imam Abū Ḥanīfah and Ibrahim Husein²⁷. The author agrees with the provisions of zakat that he describes because he sees the achievement of the goal of shari'a, but here the author sees it from the point of view of several scholars where among the strongest opinions is Abu Hanīfah's opinion and is supported by several other scholars

including Yusuf al-Qaraḍawī as one of the famous contemporary scholars.

CONCLUSION

Zakat is an obligation that must be fulfilled by Moslems, one of which is on their wealth. Zakat is a way to purify wealth and improve it, and nourish it. The purpose of purifying here is to remove some of the rights of others contained in the assets owned because in every property owned there are other people's rights that must be issued if they have fulfilled the provisions. One of the obligations of zakat is on agricultural products as mentioned in the naṣ and Sunnah arguments above.

Agricultural commodities that have economic value are *qiyās* on the types of fruits and grains that are obliged to pay zakat as mentioned in the above arguments with their various properties and functions. So, the provisions of agricultural zakat can be applied in issuing zakat on agricultural commodities, namely by issuing agricultural zakat if it has fulfilled five *wasaq* or 653 kg of rice / 520 kg of rice, in Indonesia the basic benchmark for measuring agricultural *niṣāb* is rice/rice, then if it has reached 653 kg/520 kg of rice, which when converted to rupiah for Rp12,500/kg equivalent to Rp6,550,000, must pay 10% for agricultural products that are not irrigated, and 5% for irrigated agricultural products, and the zakat is issued at each harvest or from the sale of each harvest. Then viewed in terms of *maṣlahab* and *maqāṣid syari'ah*, the obligation of zakat on agricultural commodities can help fulfil the needs of the poor in particular, and mustahik zakat in general.

²⁶ Arif Al Wasim, "Zakat Komoditas Pertanian Dalam Perspektif Hermeneutika Etik," *Syariat, Jurnal Studi Al-Quran Dan Hukum*, Vol. 3, No. 2 (2017): 210.

²⁷ Fatah Hidayat, "Zakat Hasil Pertanian Kontemporer," *Jurnal Pemikiran Hukum Islam Nurani*, Vol. 13, No. 2 (2013), 51-60.

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