

AGRICULTURAL ZAKAT FROM THE ISLAMIC PERSPECTIVE

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Abstract

Agricultural zakat that is practiced in Malaysia is imposed on staple food of a particular region that has met the nisab (minimal value). However, there are issues of non-uniformity estimation of agricultural zakah for instance inconsistency nisab setting for metric weights, and the applied rate variability. What are the root causes of the problems? Therefore, this paper is an attempt to highlight some issues inherent in the conceptualisation of agricultural zakat from Islamic perspective by analysing the definition of zakat, crops that have to be imposed with zakat, nisab, the rates imposed based on irrigation, and the deduction of some costs prior to the imposition of zakat. A qualitative methodology was employed to analyse the data through inductive, deductive, comparative approaches. The findings identified non-uniformity estimation of agricultural zakah occurred due to the varied interpretation enriching the Islamic legal tradition by different schools of juristic thought. These findings will assist the policy makers and the management of

Abstrak

Di Malaysia, zakat pertanian hanya diwajibkan ke atas makanan asasi sesuatu tempat dan telah mencukupi nisab. Namun, terdapat isu ketidakselarasan taksiran zakat pertanian misalnya ketidakselarasan penetapan nisab bagi timbangan metrik gantang, dan kepelbagaian kadar yang dikenakan. Persoalannya, apakah faktor utama kepada isu ini? Justeru, kertas kajian ini merupakan usaha untuk mengetengahkan beberapa isu yang timbul dalam pendekatan konseptual zakat pertanian dari perspektif Islam dengan menganalisa definisi zakat pertanian, tanaman yang dikenakan zakat, nisab, kadar yang dikenakan berdasarkan pengairan, dan potongan kos-kos tertentu sebelum diwajibkan zakat. Metodologi kualitatif digunakan bagi menganalisa data melalui kaedah induktif, deduktif, dan perbandingan. Hasil kajian menunjukkan bahawa ketidakselarasan taksiran zakat pertanian merupakan natijah daripada kepelbagaian cara berfikir dalam menentukan hukum menurut perspektif syarak bagi setiap mazhab. Implikasi kajian ini dapat membantu pembuat dasar dan pengurusan Institusi Zakat untuk menyelaraskan rangka kerja zakat pertanian berdasarkan keaslian undang-

<p><i>zakat institutions to harmonise agriculture zakat framework based on the authenticity of Islamic law for the social and economic development in Malaysia.</i></p> <p>Keywords: <i>agriculture zakat, Islamic perspective, framework.</i></p>	<p><i>undang Islam bagi pembangunan dan pemantapan sosio ekonomi Malaysia.</i></p> <p>Kata kunci: <i>zakat pertanian, perspektif Islam, rangka kerja.</i></p>
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INTRODUCTION

Zakat is the third pillar of Islam after *Syahada* (the profession of faith) and *Salat* (daily prayers). Zakat has a special position not only in terms of acts of worship but also in terms of the economy of Muslims. Al-Quran explains in specific the form of asset on which zakat is made obligatory namely gold and silver in surah at-Taubah 9: 34, the minerals and *rikaz* (treasure) in surah al-Baqarah 2: 276, income from trading in surah al-Baqarah 2: 276, also crops and fruits in surah al-An`am 6: 141.

Agriculture has been known since the agricultural advancement of the kingdom of Saba' which were distinguished by its broad and fertile crops, and this has been recorded by Allah s.w.t in surah Saba 24:15, so that people will observe the greatness of Allah s.w.t power with various types of crops bestowed by Him:

Translation: *"There was, for Saba, aforesaid, a Sign in their homeland - two Gardens to the right and to the left. "Eat of the Sustenance (provided) by your Lord, and be grateful to Him: a territory fair and happy, and a Lord Oft-Forgiving!"* (Saba 24:15).

The main role of agricultural sector as the source of food and economic resource for mankind as mentioned in surah Al-Mu`minuun 23: 19-20:

Translation: *"With it We grow for you gardens of date-palms and vines: in them have ye abundant fruits: and of them ye eat (and have enjoyment). Also a tree springing out of Mount Sinai, which produces oil, and relish for those who use it for food"* (Al-Mu`minuun 23: 19-20).

This paper aims at debating the agricultural zakat from Islamic perspective by examining the definition of zakat, crops that have to be imposed with zakat, *nisab*, the rates imposed based on irrigation, and the deduction of some costs prior to the imposition of zakat.

DEFINITION OF AGRICULTURAL ZAKAT

Etymologically, the word zakat is the root word from *zaka* meaning blessings, prosper and good (Ibrahim Anis et. al., 2004). Al-Wahidi supports this definition by giving an analogy of the crops where *zaka* means growing, whereas for everything that keeps growing, *zaka* means added and when a plant grows well, then *zaka* in this context means good and clean (Al-Qardawi, 1973). According to Ibn Manzur (n.d.), the word 'zakat' is as interpreted in *al-Mu`jam al-Wasith* but there is an addition to the holy verses and all the terms can be found in the Quran and Hadith.

As far as the 'Shara' term is concerned, Ibn Qudamah defines zakat as "An amount of asset made obligatory by Allah s.w.t and granted to the rightful people" (Ibn Qudamah, 1994). Meanwhile, the definition of zakat by Imam Nawawi is "A term used to describe taking something specific from an asset from sepcific persons and to be given to specific persons" (Al-Nawawi, 2002). Some *fuqaha* (Islamic scholars) look at it in terms of the aim of performing the zakat "To add the good deeds and purify assets of wealth and the souls of the people doing the zakat" as dictated by Allah s.w.t in surah at-Taubah verse 103 and serves as the authority of zakat according to the pronounced order of "Take it" which means 'an obligation':

Translation: "Take (O, Muhammad) from their wealth a charity (*zakat*), by which you purify them (from sins) and also purify them (from poor morality)".

Based on the above definition, the author derives the actual meaning of zakat as a term, as a specific portion of the asset made obligatory for zakat which is divided into five categories namely gold and silver, minerals, commerce, livestock and agriculture, to be given to eight *asnaf* who have the rights according to the words of Allah s.w.t in surah at-Taubah verse 60.

Agriculture is one of the assets of which zakat is to be made compulsory in Islam and it serves as a wealth distribution mechanism collected from excess wealth in the Islamic economic system. Agricultural zakat is defined as multiple definitions based on the principle of a given sect. The sect of Hanafiyyah is popular for the utterance of "*Ushr*", whereas the sects of Syafi'e and Maliki are better known with the term "*al-Zuru` wa al-Thimar*", and there are also other terms used by the *fuqaha* such as the term of "*al-Mu'asshirat*" or "*al-Nabat*".

The argument of this paper will focus on the zakat of agricultural yield towards the land of "*Ushr*" (Al-Samarqandi, 1958). There is a certain trait that distinguishes the agricultural zakat with other types of asset zakat comprising of gold and silver, mineral, trading and livestock whereby the former is only imposed on the yield, while zakat on other assets is imposed on both the outcome and the capital. Thus, agricultural zakat is only imposed post-hasvesting and it is not confined to *haul* (certain period of time).

The obligation to do agricultural zakat had been implemented during the Mecca era. The evidence is based on the dictation of Allah s.w.t in the Quran from surah al-Baqarah verse 267:

Translation: *“O you who have believed! Spend from the good things which you have earned, and from that which we have produced from you from the earth. And do not aim toward the defective therefrom, spending (from that) while you would not take it (yourself) except with closed eyes”.*

Based on the above verses, there are different interpretations by the *mufasssireen* (Interpreters of the Qur'an). The difference is based on the term *“Spend”*. 'Ali ibn Abi Talib, 'Ubaidah al-Salami and Ibn Sirin defined it as *“Obligatory Zakat”*, whereas Ibn 'Atiyah, al-Barra' Ibn 'Azib, al-Hasan Qatadah defined it as *“Optional Charity”*. Al-Jassas (1993) had pointed it out as part of the acquisition meaning *“Doing Zakat”*. Al-Qurtubi (1957) in his interpretation, was in support of the first and the second opinions meaning obligatory and optional zakats. He added in his elaboration that the term *“Which you have earned”* literally means *“Anything produced through toil and labour”* including types of wages and trading.

One of the substantial tenets in the evidencing of the agricultural zakat as an obligation has been recorded, as in surah al-An'am verse 141:

Translation: *“And He it is who causes gardens to grow, [both] trellised and untrellised, and palm trees and crops of different [kinds of] food and olives and pomegranates, similar and dissimilar. Eat of [each of] its fruit when it yields and give its due [zakat] on the day of its harvest. And be not excessive. Indeed, He does not like those who commit excess” (al-An'am verse 141).*

This verse also does not escape the dispute among members of the *mufasssireen*. The term *“give its due [zakat] on the day of its harvest”* in terms of the language, means the rights and some of them defined it as *“the obligatory zakat of agriculture”* either being imposed as much as 10% or 5%, they were Anas ibn Malik, Ibn 'Abbas, Tawus, al-Hassan, Ibn Zaid, Ibn al-Hunafiyah al-Dahhak, Sa'id Ibn al-Musaiyib (Al-Qurtubi, 1957).

Meanwhile, Ibn al-'Arabi (n.d.) detailed it even more as *“Obligatory zakat on the crops subject to the surah al-Baqarah 2:267”*. There are also some fuqaha with an opposing view for instance 'Ali bin Husin, 'Ata', Hakam, Hamad, Sa'id bin Jabair and Majahid who denied the above verse as strong evidence of obligatory agricultural zakat (Al-Qurtubi, 1957).

In the interpretation of al-Tabari (n.d.) there has been an argument whether the chapter of al-Baqarah verse 267 is *thabit* (still fixed) or already *mansukh* (abrogated) with that of surah al-An'am verse 141. Ibn Jarir chose to

opine that it was abrogated. Ibn Jarir, Said bin Jabir as well as Atuya Audi were in unison to say that this issue serves as an order towards the Mukmin as they were ordered in obligation to donate a certain amount of money, then it was cancelled and changed to donating 10% or 5%.

Yusuf al-Qardawi (1973) did not seem to agree with the opinion of Ibn Jarir who opined that the verse was *nasakh* (to be cancelled). He posed some questions on this- if the verse was to be cancelled of both verse (*nas*) is said to be disputing, then what is the connection of the decree of Allah s.w.t in the surah al-An'am 6:141 "And give its due [zakat] on the day of its harvest" and the valid hadith which makes it obligatory to pay as much as 10% or 5%?, are they really "opposing" or are they forming a relationship between *mujmal* (the concise injunction) and *mufassal* (the detailed injunctions) or *mubham* (the chain in which there is an obscure narrator) and *mufassar* (explained)? (Muhammad Ikhlas et.al., 2018).

Ibn Kathir neutralized the dispute concerning this *nasakh* by stating that the issue of *nasakh* is only logical, because, fundamentally speaking, returning the rights of others is obligatory. Further detail was then made that the verse was delivered in the second century of Hijrah (Ibn Kathir, 1999).

As for the evidence from as-Sunnah, there is a compilation of more detailed hadiths as compared to the generalization of the text of al-Quran above which leads to different interpretations and opinions among the ulama and *mufasssireen*. However, most hadiths dwell specifically into irrigation-related rates imposed on the farmers as had been narrated by Ibn 'Umar on the dictation of Rasulullah p.b.u.h:

Translation : "As sprayed by the sky or the springs or container ten percent, and sprayed by energy five percent" (al-Bukhari, 1993, no Hadith 1483).

From Jabir, Prophet Muhamad p.b.u.h dictates:

Translation: "Watered by the river or rain the zakat is ten percent, while watered by irrigation five percent" (Muslim, 2006, no Hadith 981).

At the third stage of evidencing namely *Ijma'* (consensus of Islamic scholars), ulama had collectively agreed about the obligation of zakat with the rates of 10% or 5% from the overall yield of agriculture (Al-Kasani, 2002).

THE OBLIGATION OF ZAKAT ON AGRICULTURAL YIELD

The obligation of the agricultural zakat was agreed by the majority of the ulama. However, the issue that is fast becoming a polemic among the scholars revolves around the yield of agriculture imposed with zakat. The platform

used by the scholars in validating this issue leans on the Quran, sunnah, ijma' also *qiyas* (the principle of analogy) as to look closely into the agricultural zakat imposed on all crops or part of the crops. The dispute in determining the yield on which zakat is obligatory stems from the formulation and determination of law whether it is based on the Quran or Hadith alone or *illah* (the underlying cause or element) is allowed. Thus, in generality these opposing views are separated into four groups of scholars, as below:

- i. *Ibn `Umar and some of the Salaf Scholars*: Ibn `Umar and some of the salaf scholars comprising of Musa, Ibn Talhah, Hasan al-Basri, Ibn Sirin, al-Shatibi, al-Hassan Ibn Salih, Ibn Abi Laila, Ibn al-Mubarak as well as Abu `Ubaid. They were of the opinion that the crops zakat were only imposed on four types of food covering fruits and cereals namely *hintah* (wheat), *syā'ir* (barley), *tamar* (dates) and *zabib* (grapes) (Al-Qardawi, 1973). The view of this group in limiting the sources of agricultural yield, sourced from the hadith narrated by al-Daruqutni namely the hadith by `Amru Ibn Shu'aib from his father, and who had it from his grandfather `Abdullah Ibn `Amru who explained on the types of zakat imposed with zakat, he states:

Translation: "*Indeed Rasulullah p.b.u.h had made zakat obligatory on wheat, barley, dates and zabib*" (Al-Daruqutni, 1993, noHadith 1882).

The same goes with the hadith by Abu Burdah from Abu Musa al-Asy'ari and Mu'az Ibn Jabal who mentioned about the limit of the agricultural yield, when Rasulullah p.b.u.h sent both to Yemen to teach the community there about Islam. They had ordered them both to:

Translation: "*He asked them to not take zakat from the people except for these four: wheat, barley, dates and zabib*" (al-Sana'ani, 2007).

Another narration by Ibn Majah mentions about an addition to the item to be imposed zakat, which is corn:

Translation: "*Indeed Rasulullah p.b.u.h made zakat obligatory on these five things. On wheat, barley, dates, raisins and corn*" (Ibn Majah, 2009, no Hadith 1815).

It can be understood from the above hadith which explained about the crops which have to be imposed zakat by Rasulullah p.b.u.h which is the type of cereals and fruits namely wheat, barley, dates and raisins based on the narration of al-Daruqutni, whereas Ibn Majah added corn in his

narration but the scholars had denied the hadith (*matruk*). The salaf scholars had adopted a serious approach on the hadith on the surface, also in the narration of al-Tabrani there was a denial of crops which have to be imposed zakat other than the ones mentioned in the hadiths namely wheat, barley, dates and raisins only.

- ii. *Imam Malik and Imam Syafi'e*: This group thinks that the crops zakat is only compulsory on durable staple food. Thus, the food that fulfills this criteria would be the *qut* (staple food) that is fulfilling, and has the potential to be stored for long, then the food has to be imposed zakat for instance wheat, barley, corn and paddy. The attributes of such crops by both the sects are that the food is staple, and that it fulfills under normal circumstances, meaning that the food is not comprised of in-between food in times of need, cultivated by human, long-lasting and can be dried (Al-Syafi'e, 1973; Al-Khatib Al-Sharbini, 1978; Al-Sayuti, 1997).

Ibn Qudamah stated that, Imam Malik and Imam Syafi'e had informed the mass at the time that zakat on fruit was only imposed on tamar and zabib alone, because according to al-Shirazi (n.d.) both had fulfilled the above characteristics "*main food and can be stored*" and this view is supported by al-Qurtubi (1957) by stating that it was closer to the hadith of Mu'az bin Jabal as the food was stored and became the staple food for the Hijaz (Medina) population. Meanwhile, zakat was not imposed on cereals except for those that became the staple food in some places (Ibn Qudamah, 1994).

However, there was a clash of opinion on olives by Imam Syafi'e, due to the fact that there was a change of fatwa during the time when *qaul qadim* (old opinion) in Iraq the olives were imposed zakat, but the fatwa was altered and olives were not to be imposed zakat in *qaul jadid* (new opinion) in Egypt (Al-Shirazi, n.d.; Zahari & Mohd Shukri, 2016). Al-Nawawi (2002) had agreed with the change on the premise that olives were not the staple food of the residents at the time and the source of *qaul qadim* was doubted.

The sect of Maliki still differs from the *qaul jadid* of Imam Syafi'e by holding to the principle that zakat is obligatory on olives. Imam Malik (n.d.) has outlined 20 types of crops where zakat was obligatory, where the crops were divided into categories and types of crops, as established in the table below:

Table 1: Crops where Zakat is Obligatory According to the Sect of Maliki

Category	Type of Crop
1. Nuts	Garbanzo or chickpea, ful nuts, <i>wabiya</i> , dhal (split pea), nuts for pigeons, <i>julban</i> (like the peas) also <i>basilah</i>
2. Cereals (in the form of staple food)	Wheat, <i>salt</i> (skinless wheat), barley, corn, paddy, and <i>dukhum</i>
3. Oily cereals	Lenga, seeds of red carrots, olive and <i>qirtim</i>
4. Fruits	Grapes and dates

Based on the types and categories of crops, Imam Malik (n.d.) did not share the same view on fig, some would say that it is not compulsory as it is not dried, stored and made the staple food. The proponents of al-Malikiyyah in turn, had made zakat obligatory on the tin, if the conditions on the fruit were known, as stated by Abu `Umar Ibn Abdil Bar (Al-Qurtubi, 1957). The evidence that leans on this sect is through the hadith by Mu`az Ibn Jabal. Rasulullah p.b.u.h dictates:

Translation: "On what is sprayed by the sky and rain, drain, well or spring it is ten percent and on what is sprayed by animals five percent. The same would be on the fruit, wheat and cereal. But, the melon, cucumber, pomegranate, shoots and vegetables are all forgiveable by Rasulullah p.b.u.h" (al-Bayhaqi, 2003, no Hadith 7268) .

The above meaning of hadith determines that the limit of the yield of zakat is not imposed on all types of vegetables, whereas collectively it was agreed that fruits only applied to dates and grapes only. Although Imam al-Nawawi (2002) stated that the level of hadith is *mursal*, al-Bayhaqi (2003) asserted that the status of *mursal* hadith can consolidate one hadith to another and strengthened by the views of the companions (Sanep Ahmad et.al., 2008).

- iii. *Imam Ahmad bin Hanbal*: There are differences of characteristics decided by Imam Ahmad compared to the second group above, which is not making the fact that the food is the staple food of a place as the obligatory attribute of the agricultural zakat. Among the characteristics contained in the book *al-Muqhnī* is that it can be dried, measured and cultivated by human (Ibn Qudamah, 1994). Imam Ahmad who has the view similar to the second group, had exempted two types of crops namely vegetables and fruits like cucumber, brinjal, apples and others. The platform of *dalil* (evidence) to strengthen his arguments was the hadith of Ibn `Umar and the hadith of Rasulullah p.b.u.h to Mu`az Ibn Jabal narrated by al-Bayhaqi:

Translation: “Take (Zakat in the forms of) cereals from the cereals”
(al-Bayhaqi, 2003, no Hadith 1599) .

According to Ibn Qudamah, the general definitions of both hadiths by Ibn `Umar and Mu`az Ibn Jabal cover all agricultural yields and added by some necessary characteristics like they have to be dry, measured and weighed. Based on the hadith of Ibn `Umar there was no requirement of “Being planted deliberately”, as the hadith itself makes specific rate of zakat, which is 10% or 5%. The second hadith is more general, which is revolving on Rasulullah’s order to Mu`az bin Jabal to impose zakat on wheat. To elaborate on the hadith, there exist hadiths in the form of *takhsis* taking the role as an exemption, whereby zakat is not imposed on immeasurable agriculture (5 *awsuq*) based on the hadith of the narrations of Muslim that Rasulullah p.b.u.h dictated:

Translation: “Not made obligatory zakat on the cereal or fruits except when it gets to the total of 5 *awsuq*” (Muslim, 2006, no Hadith 979).

There were also various narrations regarding the exemption of agricultural zakat on vegetables, among which is the hadith from Musa bin Talhah and from ‘Ali r.a. that Rasulullah p.b.u.h dictates:

Translation: “Zakat is not imposed on vegetables” (Al-Daruqutni, 1993, no Hadith 1884).

- iv. *Imam Abu Hanifah*: Abu Hanifah opined that all crop yields have to be paid zakat and the rates stipulated for every yield is 10% or 5%. The exemption is on the woods, marijuana and bamboo as they do not have to be cultivated but this will be removed when one deliberately plants them hence they have to pay the zakat at the rate of 10% (Ibn Qudamah, 1994). In the book *Fath al-Qadir* zakat is imposed on all crops produced from the earth that is deliberately cultivated or which grow by themselves, on the premise that they can be used and are beneficial to mankind (Ibn Humam, 1970). The fuqaha who supported this were Dawud al-Zahiri, Nakha`i, `Umar bin ‘Abdul ‘Aziz, Mujahid and Hammad bin Sulaiman. However, Abu Hanifah’s view was objected by his students, Abu Yusuf and Muhammad regarding the obligation of zakat on crops which do not bear fruit permanently such as plants that do not grow fruits on a regular basis annually, like vegetables (Ibn Hazm, n.d.; Ibn Humam, 1970) .

Imam Abu Hanifah had based this on the decree of Allah s.w.t in surah al-Baqarah 2:267 on the order of taking zakat on all types of crops without making specific certain crops. Both the *mufasssireen* and *fuqaha* had debated a lot on the status and purpose of this verse. According to Abu Bakar al-

Jassas (1993), the above verse invites a more general meaning covering the obligation on all agricultural productivities. Al-Kasani (2002) demonstrated more the obligation to pay zakat on vegetables compared to cereals, because logically the yield of agriculture produced by the earth is vegetable and physically it goes in tandem with the Quran “...part of what We (Allah) had produced from the earth” (Al-Baqarah 2:267).

The second evidence is supported by Abu Hanifah in surah al-An`am 6:141. Al-Jassas (1993) had quoted an Arab verse “*al-Zar`u*” meaning crops and this is followed by examples of fruits namely dates, olives and pomegranates without restricting any type of crops or fruits on which zakat is obligatory, thus the quranic verse above depicts the overall types of crops. The same goes for Abu Hanifah using the principle of generality of hadith dictated by Rasulullah p.b.u.h as narrated by Ibn `Umar as to strengthen his arguments. To al-Kasani (2002), the hadith does not distinguish between cereals and vegetables. This view is added by al-Jassas (1993) by stating that the hadith makes obligatory anything that emerges from the earth. Thus, it can be understood that the discussion of ulama finds that this mazhab is more open and flexible on all yields of crops (Jannahar Saddam, 2017; Mohamad Zaim et.al., 2013).

THE NISAB OF AGRICULTURAL ZAKAT

Ibn Manzur (n.d.) defined *nisab* as the rate stipulated by syara’ as a yardstick of status of one’s qualification for zakat to be imposed on him, or otherwise. Jumhur fuqaha has the view that *nisab* is the prerequisite to the obligatory agricultural zakat as to assess if farmers can afford to contribute or not, but the fuqaha did not see eye to eye about the determination. In general, this issue of *nisab* is divided into three views.

The first view comprise of scholars, tabi’in and scholars like Ibn `Umar, Jabair, Abu Imamah, `Umar bin `Abd `Aziz, Jabair bin Zayid, al-Hassan, `Ata’, al-Hakm, Malik, al-Thawri, al-Awza’i, Ibn Abi Laila, al-Syafi’e, Abu Yusuf, Muhammad and al-Baqir decides on the limit of 5 *awsuq* in line with the hadith *sahih* from Abu Sa’id al-Khudri r.a. narrating that Rasulullah p.b.u.h stated:

Translation: “Zakat is not imposed on fee less than 5 *awsuq*”
(al-Bukhari, 1993, no Hadith 1484)

Elaborating on this hadith, Ibn Qudamah resembles the agricultural zakat with the zakat of other assets subject to the sufficiency of *nisab*, thus the agricultural zakat does not escape from it which distinguishes the release of annual (*haul*) because the agricultural zakat is collected when the harvesting time arrives (Ibn Qudamah, 1994).

Meanwhile, the second group consist of Imam Abu Hanifah, Ibrahim al-Nakha'i, Mujahid and Hammad who does not put a limit to the *nisab* of crops, makes zakat obligatory to the productivity without having regard to the quantity of the *nas of Quran* even Sunnah. Evidence put forth as one used by Abu Hanifah in involving the obligatory to pay for agricultural zakat which is the decree of Allah s.w.t in surah al-Baqarah 2: 267 and surah al-An'am 6:141 and the hadith of Ibn 'Umar. Al-Jassas (1993) elaborates on the *nas* - the yield of crops on which zakat is obligatory - by adding that zakat is measured on all produced from the earth, more or less. Al-Kasani (2002) supports this view by debating that logically the agricultural yield serves to be the profit obtained from the earth without confined by the period of *haul*, so the *nisab* is not bound by certain rates.

The third group consist of Abu Yusuf, Muhammad, Abu Sulaiman and I'yad produces a view that branches out into two resolutions namely if the agricultural yield that can be measured then 5 *awsuq* has to be made obligatory based on the hadith by Abu Sa'id. Meanwhile for the immeasurable agricultural yield, zakat is imposed by looking at the quantity, as viewed by the second group. This happens because they combine 'am hadith from Salim bin 'Abdullah by a distinctive hadith from Abu Sa'id without rejecting any one of them (Ibn Hazm, n.d.).

Author would use the view of the first group on the premise that there is a valid hadith from Abu Sa'id al-Khudri and the main reason behind the different *nisab* predetermination lies in the varying principle of Islamic school of law. For instance, as mentioned by al-Shaukani (1937) there is a different concept of *takhsis*, for Abu Hanifah the evidencing of *nas* in general is *qat'i* by nature and cannot be made *takhsis* by some exclusive *nas* which is *zanni*. Meanwhile, the *jumhur* would equate between general *nas* and specific *nas* which is *zanni*. To address the question posed by the second group which denies that the determination of the duration of *haul* is based on the *qiyas* that *nisab* is unnecessary. Both issues are different, because according to Ibn Qudamah (1994) the profit of the yield comes from the soil and this is not the same with the profits gained from any other assets. Meanwhile, it seeks to answer the group which uses both *dalils* without the *tarjih* of any of them. Although accepting both would signify one's loyalty to Rasulullah p.b.u.h, in terms of the application of the *fiqh*, when the particular *nas takhsis* the general counterpart, then priority will be given to the former (Muhamad Firdaus et.al., 2014a).

Based on the calculated rate of *nisab*, *ijma'* of the scholars on one *wasdaq* is equal to 60 *gantang*. Following Imam Nawawi (2002) *ijma'* of such had been mentioned by Ibn al-Munzir. Al-Khatib al-Sharbini (1978) also listed down the measurement of 5 *wasdaq* with other values of measurement such as *gantang*

(*sa'*) and *cupak* (*mud*), whereas al-Dawudi detailed the measurement of *cupak* (*mud*) to kati (Al-Fairuzabadi, 1972), as shown below:

1 <i>wasaq</i>	60 gantang
5 <i>wasaq</i>	(5 x 60 gantang) = 300 gantang
1 gantang	4 cupak
5 <i>wasaq</i>	4 cupak x 300 gantang = 1200 cupak
1 cupak	1 1/3 kati @ 4 <i>hanafah</i> (two moderate handful)

Ibn Manzur (n.d.) states on the rationale of using the measurement, as it has become the traditional measurement of the people of Hijaz (Medina). Scholars including Yusuf al-Qardawi support this view, by suggesting that the measurement of Medina is used in weighing and measuring the goods in Mecca in measuring (Al-Qardawi, 1973; Asroful Anwar, 2017) based on a hadith narrated by Ibn 'Umar, where Rasulullah p.b.u.h dictates:

Translation: "It is the measurement of the people of Medina, whereas the weighing adopts that of Mecca" (Abu Dawud, 2009, no Hadith 3340).

However, there is a difference of the weighing rate of one *gantang* between Imam Abu Hanifah and Imam Syafi'e where both came from a different environment which is from Iraq and Hijaz (Medina). Abu Hanifah decides on one *gantang* equals to eight (8) kati, while Syafi'e decides on 5 one third of a (5 1/3) kati (Abu 'Ubaid, 1988).

As the effect of this polemics, in the surge of globalization and the zakat administrative system that work differently in most Islamic countries today, there is the emergent diversity in defining the *nisab* measurement of crops by 5 *awsuq*. Appraisal is determined by their respective administrations for instance for the agricultural yield measured in Medina is imposed 300 *gantang*, in Egypt it is estimated 400 *gantang*, whereas in Malaysia the measurement is 363 *gantang*, 375 *gantang* and 400 *gantang* based on their own State Zakat Center (Muhamad Firdaus et.al., 2015b; Azman et. al., 2015; Dg. Nooremah & Hafidzi, 2015) .

The method of measurement to decide on 5 *awsuq* is distinguished by its manner of measurement, if the crops is measured with its skin, or if the skin is removed. It is also counted as 5 *awsuq* after being dried and if it is not in wet condition. Cereals and fruits are counted as 5 *awsuq* after being cleaned. It is not kept with the skin and not eaten with it too. For seedlings kept in the skin like paddy, then the *nisab* is 10 *wasaq* as it is calculated with the skin (Al-Bahuti, 1999).

For yields that are not weighed, like rubber, palm oil, coconut and so on, there are differing views among the fuqaha in determining its measurement and value.

Table 2: The Different Views of the Fuqaha For Immeasurable Yields

	Measurement	Value
1.	Based on the price of the items (5 <i>awsuq</i> wheat, barley, paddy, and others).	Minimum price, the yield domestically
2.	Based on 5 times the normal measurement unit.	For example, the measurement unit for rubber is 5 pikul. Then 5 times equals to 5 pikul
3.	Based on price ⁸¹ .	Based on the rate of <i>nisab</i> of commerce 85 gram of gold
4.	Based on the weigh.	<i>Nisab</i> for the yield is 1600 kati Baghdad which is equal to 653 kilo metrics.

Sources: Al-Kasani, *Bada'i al-Sana'I*, 2: 942; Yahya Ibn Murtada, *Bahr al-Zakhar* (Cairo: Maktabah al-Sa'adah, n.d), 2: 170; Ibn Qudamah, *al-Muqhn*, 3: 8; Al-Qardawi, *Fiqh al-Zakah*, 374.

Ibn Qudamah (1994) in his explanation of the measurement and value, denied that all the above views were not based on *nas* and *ijma'*, and were seemingly opposing the meaning of the hadith sahih from Abu Sa'id al-Khudri regarding the limit of *nisab* which is 5 *awsuq*. Al-Qardawi (1973) supports the first opinion in the above table and has the view that the immeasurable crop *nisab* is determined at 5 *awsuq* of the measured agricultural yield, but he explains that the charge imposed is not the minimum price. He suggests that to achieve *maqasid syari'ah* in the agricultural zakat, determination is made based on the current and local economy (*hifzu al-mal*) as to safeguard the interests of the farmers (*muzakki*) and the poor (*asnaf*).

In determining the measurement of 5 *awsuq*, it applies to crops of similar types, such as paddy named with various names and quality, for instance types of paddy like malinja, ria, mahsuri and so on. The same goes with the types of wheat *qamh*, *sya'ir*, *sult*, *hintah* also *'alas*. The species of nuts, include long beans, dhal, pul, *turmus*, *julban* and *basilah*. All the abovementioned crops which are identical such as the types of paddy, whet and nuts can be mixed with the same cereals in order to fill up the measurement of 5 *awsuq*. This is based on the opinion of Imam Malik, al-Khatib al-Sharbini and al-Bahuti (Sahnun, n.d.; Al-Sarbini, 1978; Al-Bahuti, 1999). If the crops come in a variety of types, it cannot be mixed together to get 5 *awsuq* for instance mixing paddy and nuts.

THE RATE OF AGRICULTURAL ZAKAT

The fuqaha classifies the rate of the crops zakat into two categories, based on the method of irrigation and energy used, either through natural irrigation or using machinery or human energy. Out of this method, there emerges the rate of agricultural zakat obligated on the yield of crops after achieving their *nisab*, of either 10 percent, 7.5 percent or 5 percent.

The evidence that authorises the determination of the rate of the zakat is sourced from a hadith narrated by Ibn `Umar *“On poured by the sky or springs, or container, 10 %, and poured by energy 5 %”* (al-Bukhari, 1993, no Hadith 1483), or other narration by Jabir *“Poured by the river and rain 10% and poured by the camel 5%”*, and also by Abu Hurairah r.a that Rasulullah p.b.u.h had once said *“Showered by the rain or self-absorbing water 10% and poured by the pail 5%”* (Muslim, 2006, no. Hadith 981).

It can be understood from the above hadith that the excessive use of energy in cultivation can mitigate the rate of zakat. The 10% rate is imposed on the method of natural irrigation, showered by the rain, springs, dams, or dams, rivers, or self-absorbing water. The above factors are not accounted for as the burden that can reduce the rate of zakat as the irrigation used does not require any tool or particular effort.

Meanwhile, the rate of 5 % is imposed on those requiring energy, using the camels or pails implying the involvement of one's own effort and energy to work, also a modern irrigation system which need certain capital. Such an effort has eliminated an amount of zakat as *rukhsah* to safe guard the interest of the farmers. Ibn Qudamah (1994) stated that zakat is only obligatory on expanding wealth, whereas the irrigation effort has indirectly led to the reduced expansion, and this makes the obligation reduced to 5%.

However, based on al-Nawawi (2002), Imam al-Haramain they opine that ulama has come to a collective decision using the views of Ibn Qudamah in regard of the digging of the river, drains also canals, where this is not included in the interpretation of 'irrigation' and it does not reduce the rate of zakat as it is part of the treatment work of the agricultural land. This is because, the term *“heavy work”* or *“too much energy”* is something that is very hard to define. He adds that work like this is more about cultivating the land and this is different from the direct irrigation method contained in the hadith debated earlier on.

The fuqaha is in agreement about the rates of 10% and 5% determined. However, the question that is raised among the fuqaha is the determination of the zakat rate, when the irrigation method used is mixed with the natural irrigation and one that employs the use of the machinery. For a better understanding, author concludes all the opinions in the table below:

Table 3: The Rates for Mixed-Sprinkled Crops

Item	Method of Irrigation	Views of the Fuqaha	Rates of zakat
1	If the ratios of both irrigations are the same	Ibn Qudāmah	7.5%
		Al-Nawāwī	The al-Syāfi`e school of thought opines that decision is finalized on the farmer's plan on the method that intends to adopt
2	If one of the methods is used more	Most of the fuqaha	Rates following the methods more in use
		The sect of Syāfi`e	Calculated on the higher percentage of irrigation
3	If the ratios of both are not known	Some of the fuqaha	10%
		The sect of Syāfi`e	7.5%
4	If there are two or more separate farms, where one is watered naturally, and others y the machine.	The Ulama	The yield for all farms is added 10% if watered naturally and 5% if watered by the machine, and it totals (10%+ 5% =15%)

Sources: Ibn Qudamah, *al-Muqḥni*, 3: 10; Al-Nawawi, *al-Majmu'*, 5: 447-448.

The author leans on the view of Ibn Qudamah in the first case where the rate of zakat imposed is 7.5%, where logically if the ratio of the method used throughout the year then the appropriate rate would be 7.5% which is mid-positioned between 10% if it involves natural irrigation and 5% if the watering is done by a machine.

Meanwhile, in the second and the fourth cases, most fuqaha and ulama have the opinion that the rate of the crop zakat will be charged using the method that is used more, and if there are two types of farm or more, separately, using two different methods, then it is agreed that the rate of the zakat is 15%.

If the ratio if use between both farms is not known, in the third case, it is divided into two opinions, namely the opinion of the fuqaha and the sect of Syafi`e. The latter opines that the most appropriate rate of zakat in this thrid case is 7.5%, as opposed to the view of the fuqaha who imposes 10%. The latter holds on to the original law which makes mandatory that the rate of agricultural yield is 10%, while 5% is the rate made lighter by shara' due to the elements of labour and irrigation system which require high capital.

THE COST OF AGRICULTURAL PRODUCTION AND THE COST OF FARMERS' SUSTENANCE

The reality of the agricultural industry in the wave of globalisation has highlighted the use of modern technology, at par with the increased cost of crops to produce high quality crops. Various costs have to be borne by the

farmers such as the cost of input materials including the costs of fertilizers, pesticides, seedlings and others, also that the costs of labour double with the use of modern machinery, the harvesting, fertilizing and so on. Other than that, the increased cost of self-sustenance nowadays does not escape the farmers and their families. Thus, this needs to be debated in regard of the necessity of reducing the production and the sustenance costs before the *nisab* of the agricultural zakat is calculated, to lighten the burden of the farmers (Nor Aini & Luqman, 2013).

In detailing this issue, there are two different perspectives. The first opines that the crops operational cost and self-sustenance cost are not deducted and zakat is imposed on the gross outcome of agriculture. Jumhur fuqaha including Ibn Hazm are in support of this first opinion by expressing the view that Rasulullah p.b.u.h had made obligatory the crop zakat on the yield of dates, wheat and barley as a whole without deducting any costs at all (Ibn Hazm, n.d.). The first group has the view that it cannot clash with the *nas* of al-Quran even sunnah. Ibn Humam (1970) debated that in the era of Rasulullah p.b.u.h there was diversity of the rate of zakat based on the hadith of the narration of Ibn 'Umar namely 10% and 5% based on the method of irrigation, where the original law of the rates of crops is as much as 10% and reduced as *rukhsah* to 5% due to the irrigation work used (al-Bukhari, 1993, no Hadith 1483). Thus, it cannot be further reduced by reducing any costs.

The second opinion is more open with the view that both the operational and self-sustenance costs need to be reduced to ensure the well-being of the farmers. Ibn Hazm (n.d.) and Yahya Ibn Adam narrated that 'Ata had opined that the crops operational costs were reduced before zakat was imposed, and it was narrated that 'Ata instructed Ismail Ibn Ab Malik (a farmer) to deduct the operational cost before performing zakat. Ibn 'Arabi states that the compassionate among the evaluators is very much a required quality, and this was recorded by Sahl bin Abi Hathamah that Rasulullah p.b.u.h had dictated:

Translation: "When you appraise the amount of zakat, collect and leave out one third $1/3$ or one fourth $1/4$ " (Al-Tirmizi, no.Hadith 643).

Ibn Qudamah (1994) in his explanation of this hadith felt that it is up to the evaluating officer on their discretion that they deducted one third or one fourth from the total amount of crops. The purpose is to help the farmers to use the money for their benefit and for their families' benefit, possibly due to the rotten crops, or those destroyed by pesticides or the yield has become the need for the mass.

There are also hadiths instructing the evaluators to reduce the burden of the appraisal such as found in hadith Makhul and the narration of al-

Auza`i. The same goes for *athar* (which comes from other than the Prophet p.b.u.h. such as the Sahaabah), like the advice proffered by Khalifah `Umar bin al-Khattab to the evaluators for them to take into account the welfare of the farmers concerned (Abu `Ubaid, 1988).

Al-Qardawi (1973) answered to Ibn Humam's view whereby the multitude of zakat intended is based on the irrigation method alone, exclusive of the operational costs other than irrigation not explained by the *nas*, his opinion is also based on hadith and *athar* mentioned earlier showing that farmers need to be considered mercifully, not burdened by heavy zakat and leaving behind for them some zakat for their life needs.

The reason behind the deduction of the self-sustenance cost is also agreed in this second opinion. The interpretation of 'needs' here means one's basic needs based on the current needs like food, accommodation, clothes, education and others. Self-sustenance cost not only bears the fundamental needs of farmers, but also their families and people under their care.

According to Ibn `Umar, so that it will be in line with the requirement of shari'a which is serving as the mechanism that distinguishes between the rich and the poor. In the era of Rasulullah p.b.u.h, zakat was collected from the rich, following Rasulullah p.b.u.h:

Translation: "*Take from the rich and return it to the poor*"
(al-Bukhari, 1993, no Hadith 1395).

Ibn `Umar also argued that the need to prioritize on family's income to ensure the stability of the economy of the family, refers to the hadith narrated by Jabir that Rasulullah p.b.u.h had said this to a man:

Translation: "*Give away your self-interest, when you have more, give it to your wife, when you still have more, give it to your family, and when you still have more, give it to others*" (Muslim, 2006, no Hadith 997).

CONCLUSION

The conclusion or the gist of the discussion in this paper is that, the agricultural zakat is defined by the fuqaha of the sect as *`Ushr, al-Zuru' wa al-Thimar al-Mu'asshirat* or *al-Nabat*. The agricultural yield to which zakat is obligatory is divided into four schools of sect- namely Ibnu `Umar and ulama salaf limiting the views into four only, Imam Malik and Syafi'e who decided on the attributes (*qut*) of staple food, Ahmad bin Hanbal characterizing the dry yield and measured and Abu Hanifah, imposing zakat on all yields of crops. These vying opinions can also be seen with regards to the *nisab* of the agricultural yield. Jumah fuqaha states that the *nisab* of crops is 5 *awsuq*, Imam Abu Hanifah, Ibrahim al-Nakh'i, Mujahid and Hammad not restricting the *nisab*, whereas Abu Yusuf, Muhammad, Abu Sulaiman and I'yad think

that the obligatory measurement is 5 *awsuq* if it is not measured then it should not be limited. The rate of agricultural zakat, either 10 % or 7.5 % or 5 % is based on the method of irrigation used by farmers. The deduction of cost, either the operational cost or the self-sustenance cost before they are made into zakat, has become polemic among the fuqaha, some would allow it for the *maslahah* of farmers and some others would not tolerate it as evidence is non-existent.

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Penafian

Pandangan yang dinyatakan dalam artikel ini adalah pandangan penulis. Jurnal Pengurusan dan Penyelidikan Fatwa tidak akan bertanggungjawab atas apa-apa kerugian, kerosakan atau lain-lain liabiliti yang disebabkan oleh / timbul daripada penggunaan kandungan artikel ini.