



The Nature of Zakat in Islamic Law

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Info Articles	Abstract
Article History Received : 2024-11-05 Revised: 2024-11-15 Published: 2024-12-30 Keywords: <i>Nature, Islamic Law, Zakat</i>	<p>Zakat is one of the pillars of Islam that must be carried out by Muslims as a form of worship that has social and economic goals, such as purifying wealth and helping the poor. In Islamic law, zakat has a strong foundation and is an individual and collective obligation. However, understanding the nature of zakat from an Islamic legal perspective is often hampered by unclear implementation and varying interpretations. This study aims to examine the nature of zakat in Islamic law, both in terms of concept, legal basis, obligations, and its impact on the socio-economic life of Muslims. This study uses a normative legal research method with an approach to Islamic legal sources, such as the Qur'an, Hadith, and the opinions of scholars. The results of the study show that zakat has a very important role in achieving community welfare and strengthening social solidarity, which is reflected in the obligation of zakat regulated in Islamic law. In addition, the proper implementation of zakat can reduce social inequality and advance the economy of Muslims. The conclusion of this study is that zakat is an obligation that is inseparable from Islamic teachings and has major implications for the socio-economic life of Muslims.</p>

I. INTRODUCTION

Zakat is one of the main pillars in Islamic teachings which has both worship and social dimensions.(Nury and Hamzah 2024). As an obligation set for every qualified Muslim, zakat is not just a form of devotion to Allah, but also a mechanism to create balance in community life. Islam regulates zakat in great detail, both in terms of who is obliged to pay, who is entitled to receive it, and how its distribution should be carried out in order to achieve the desired goals, namely social justice and the welfare of the people.(Bashori 2021). Therefore, zakat is not only spiritual in nature, but also has a binding legal aspect in the socio-economic life of Muslims.

In the Qur'an and hadith, the provisions regarding zakat are explained explicitly, starting from the obligation to pay zakat to the category of mustahiq who are entitled to receive zakat as mentioned in Surah At-Taubah verse 60. However, even though there are clear texts regarding zakat, in practice, the implementation of zakat often gives rise to differences of opinion among scholars and the community. This is due to various factors, such as social, economic, and political developments that influence the interpretation of zakat law. Along with the

changing times, the challenges in managing zakat are also increasingly complex, especially related to the types of assets that are zakated, the distribution mechanism, and the effectiveness of zakat in overcoming poverty.

In the study of Islamic law, there are two main sources that provide guidance in understanding the provisions of zakat, namely tafsir ahkam and hadith ahkam. Tafsir ahkam refers to the interpretation of verses of the Koran relating to Islamic laws, including zakat. This interpretation aims to explore the legal meaning of the verses of the Qur'an which discuss the obligations, provisions and objectives of zakat in order to create prosperity for Muslims. Meanwhile, ahkam hadiths are hadiths of the Prophet Muhammad which contain Islamic legal rules, including regarding zakat, which explain in more detail the provisions regarding the level of zakat, the types of assets that must be zakated on, and how to distribute them to mustahiq(Idri 2010).

The difference in interpretation between the tafsir ahkam and hadith ahkam in understanding zakat often arises because of the approach used in interpreting the texts of sharia. Some scholars emphasize the literal meaning of verses and hadiths, while others use

a contextual approach that takes into account the development of the times and the needs of society. One of the debates that emerged was related to the criteria of mustahiq, where some scholars argued that zakat recipients must be in accordance with the categories mentioned in Surah At-Taubah verse 60, while others argued that the distribution of zakat could be more flexible according to the needs of the current Muslim community.

Apart from that, modern economic developments also raise questions about whether new forms of wealth, such as shares and digital assets, are included in the assets that must be given zakat. In the ahkam hadits, zakat during the time of the Prophet was mainly applied to agricultural products, livestock, gold and silver, while in the current economic context, the types of assets owned by Muslims are much more diverse. Therefore, the study of tafsir ahkam and hadith ahkam in the context of zakat is becoming increasingly important to answer contemporary problems faced by Muslims in carrying out their zakat obligations.

In addition, the effectiveness of zakat in overcoming social inequality is also a major concern in Islamic law studies. Although zakat has great potential in eradicating poverty, in practice there are often obstacles in its distribution. One of the influencing factors is the suboptimal zakat management system in many Muslim countries, so that the zakat collected cannot be utilized optimally to improve the welfare of the people. Several countries have tried to implement a more modern and organized zakat management system, such as establishing zakat institutions that are responsible for collecting and distributing zakat professionally. However, there are still challenges in integrating the concept of traditional zakat with the modern economic system so that zakat can be more effective in empowering society.

Given the differences in understanding of the law of zakat and the challenges in its implementation, an in-depth study of zakat from the perspective of tafsir ahkam and hadith ahkam becomes very relevant. This study not only aims to understand the provisions of zakat theoretically, but also to provide solutions to the problems of zakat faced by Muslims today. A comprehensive understanding of zakat based on tafsir ahkam and hadith ahkam will help Muslims in carrying out their zakat obligations more optimally and in accordance with the

demands of Islamic law. In addition, this study can also contribute to formulating more effective zakat policies in order to improve the welfare of Muslims and reduce social inequality in society.

II. RESEARCH METHODS

This research uses a normative legal method with a literature review approach.(Ani Purwati et al. 2020). This method was chosen because the research focuses on the analysis of Islamic law related to zakat through the tafsir ahkam and hadith ahkam approaches. The normative juridical approach aims to examine various legal norms governing zakat in the Qur'an and hadith, and how these norms are interpreted by scholars. Through this study, the research will explore the understanding of the concept of zakat, the criteria for mustahiq, the types of assets that must be zakatable, and the mechanism of zakat distribution based on Islamic law sources.

The data used in this study come from primary and secondary legal materials. Primary legal materials include verses of the Qur'an and hadiths that discuss zakat, while secondary legal materials include tafsir books, hadith books, and relevant Islamic legal literature. The analysis was carried out using a descriptive-analytical approach, namely outlining the concept of zakat in Islamic law and comparing various perspectives of scholars in interpreting verses and hadiths related to zakat. Thus, this study is expected to provide a comprehensive understanding of the law of zakat and its implications in the practice of zakat management in Muslim society.

III. RESULTS AND DISCUSSION

A. Definition of Zakat

Etymologically, zakat comes from Arabic زَكَاةٌ has several meanings, including growing (namaa'), pure (thaharah), and blessing (barakah)(Salsabila and Ramadina 2024). This meaning reflects the basic nature of zakat which aims to purify the property and soul of the person who pays it, as well as bringing blessings. According to Imam al-Raghib al-Asfahani, in his book al-Mufradat fi Gharib al-Quran, zakat means "increase and growth," because people who pay zakat are expected to gain growth, both materially and spiritually.(Syukur et al. 2024).

The Qur'an also emphasizes that zakat is a way to purify property and soul, as stated in Surah al-Taubah verse 103:

.....خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ

Take zakat from their wealth, with which you will cleanse and purify them.."

In terms of terminology, zakat is defined by fiqh scholars as a certain amount of property that is required by Allah SWT to be given to certain groups (mustahiq) in order to get closer to Him. According to Imam al-Nawawi, zakat is "an obligatory right in certain assets to be given to groups entitled to receive them, at a certain rate and at a certain time" (Gantara and Anshori 2022). This definition emphasizes that zakat is not just a donation, but is an obligation that has certain provisions related to the type of assets, percentage, and target recipients that have been regulated in Islamic law.

Ibn Qudamah in his book al-Mughni also states that zakat is "an obligation on assets that have a certain percentage, intended for certain groups as determined by the Shari'a" (Bashori 2022). Thus, zakat has different characteristics from alms or other donations, because it has strict rules regarding the requirements and objectives of its implementation.

There are many definitions of zakat among Islamic jurisprudence scholars. Here are some definitions of zakat from the opinions of leading Islamic jurisprudence scholars:

a. according to Imam al-Nawawi

لِزَكَاةٍ هِيَ حَقٌّ وَاجِبٌ فِي مَالٍ مَخْصُوصٍ يُدْفَعُ إِلَى جِهَةٍ مَخْصُوصَةٍ بِشُرُوطٍ مَخْصُوصَةٍ، طَاعَةٌ لِلَّهِ وَامْتِثَالًا لِأَمْرِهِ

Zakat is an obligatory right in certain assets that is given to certain groups with special conditions as a form of obedience to Allah and the implementation of His commands."

b. according to Ibn Qudamah

لِزَكَاةٍ هِيَ إِخْرَاجُ جُزْءٍ مَخْصُوصٍ مِنْ مَالٍ مَخْصُوصٍ بِلُغَةِ نَصَابٍ لِمُسْتَحَقٍّ، بِشُرُوطٍ مَخْصُوصَةٍ

Zakat is paying out a certain portion of certain assets that have reached the nisab (minimum limit) to those who are entitled to receive it with certain conditions."

c. Definition of zakat according to Imam al-Syafi'i

لِزَكَاةٍ هِيَ اسْمٌ لِأَخْذِ شَيْءٍ مَخْصُوصٍ مِنْ مَالٍ مَخْصُوصٍ عَلَى وَجْهِ مَخْصُوصٍ لِأَصْنَافٍ مَخْصُوصَةٍ

Zakat is a term for taking something special from special assets in a certain way to be given to a certain group.

d. according to Imam Abu Hanifah

الزَّكَاةُ هِيَ إِخْرَاجُ جُزْءٍ مَخْصُوصٍ مِنْ مَالٍ مَخْصُوصٍ بِلُغَةِ نَصَابٍ إِلَى مَنْ يَسْتَحِقُّهُ، بِشَرَطِ التَّمْلِكِ

Zakat is giving a certain portion of certain assets that have reached the nisab to those who are entitled to receive it, with the condition of granting ownership."

e. according to Imam Malik

الزَّكَاةُ هِيَ إِعْطَاءُ مَالٍ مَخْصُوصٍ مِنْ مَالٍ مَخْصُوصٍ لِحُجَاتٍ مَخْصُوصَةٍ بِشُرُوطٍ مَخْصُوصَةٍ

Zakat is the giving of certain assets from certain assets to certain groups with certain conditions.

These definitions show the similarity of views of the scholars regarding zakat as an obligation related to the type of property, certain requirements, and recipients that have been determined in Islamic law.

In the Qur'an, zakat is mentioned in various terms, reflecting its importance as one of the pillars of Islam that has social, economic, and spiritual functions. Here are some points regarding the mention of the word zakat in the Qur'an:

1. Number of Mentions. The word zakat is mentioned 32 times in the Koran. This mention is scattered in several surahs and verses, especially in verses that explain the obligation to give zakat and its benefits in the social life of Muslims.
2. Form of Mention (Mufrad and Jama'). Say زَكَاةٌ generally appears in the form of mufrad (singular), referring to zakat as a type of obligation that has certain terms and conditions. There are also several times the word zakaat in the verb form such as يَزَكِّي (yuzakki) which means "to purify," which is related to the meaning of cleansing the soul and property.
3. Context of Mentioning Zakat. Zakat in the Qur'an is mentioned in various contexts that explain its role in worship and social relations:

- Zakat Order:

Allah SWT commands Muslims to pay zakat as a form of obedience. An example of a verse is in Surah Al-Baqarah verse 43:

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ

(Establish prayer and pay zakat...). This verse equates zakat with prayer as the main worship for a Muslim.

- Cleansing of Soul and Wealth:

In Surah At-Taubah verse 103, zakat is mentioned in the context of cleansing: خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا (Take zakat from their wealth, that you may cleanse and purify them with it). This verse emphasizes that zakat

is a means to purify the soul and cleanse wealth from stinginess.

- Social Justice:

Zakat is mentioned as an instrument to balance the economy and support those in need, as Allah SWT says in Surah Al-Ma'arij verses 24-25:

وَالَّذِينَ فِي أَمْوَالِهِمْ حَقٌّ مِّمَّا لِسَانُهُنَّ وَآلِهَهُنَّ وَمَا يَرْضَيْنَ

And those in whose wealth there is a certain portion, for the (poor) who asks and for the destitute (who does not ask)."

This verse underlines the role of zakat in fulfilling the social rights of those in need.

- Rewards and Threats:

Zakat is also mentioned in the context of rewards for those who fulfill it and threats for those who ignore it. For example, in Surah Al-Lail verses 18-21, it is stated that those who give their wealth to purify themselves will obtain Allah's approval.

The mention of zakat in the Qur'an in various contexts shows that zakat is not only an individual obligation, but also part of a social system that aims to create balance and peace in society.

B. Types of Zakat along with Haul and Nishab

In general, Islamic jurisprudence scholars divide zakat into two main types, namely zakat mal (zakat on wealth) and zakat fitrah (zakat on self). Each type of zakat has special provisions regulated in Islamic law such as haul and nishab.(Nurudin 2016). *Haul* and *nishab* are the two main conditions that must be met in zakat mal (zakat on assets) to determine whether the assets are subject to zakat. Here is the explanation:

1. Haul (Hello):

Haul literally means "year" or "time cycle." In the context of zakat, haul is the period of ownership of assets for a full Hijri year, which is one of the conditions for the obligation of zakat for certain assets, such as gold, silver, and merchandise.(Sulaiman 2016). The assets must be owned continuously for one full year before zakat must be paid. The concept of haul is taken from the hadith of the Prophet Muhammad SAW which states that "there is no obligation of zakat on assets until one year has passed" (laa zakaata fi maalin hatta yahula 'alaihi al-haul). This provision aims to ensure that the assets are stable and ready to be distributed.

2. Nishab(Nora)

Nishab is the minimum limit of the amount of assets that must be owned before zakat becomes must. If a person's assets reach or exceed the nishab, then these assets must be given zakat. The amount of the nishab varies depending on the type of asset(Riyadi 2016).

The nisab provisions are taken based on various The Prophet's hadith that stipulates a certain amount as the criteria for the obligation of zakat, such as the hadith that states that zakat is not obligatory if the assets do not reach the specified limit. The purpose of this provision is so that zakat does not become a burden for owners of assets whose amounts are still relatively small or unstable. Zakat is only required for assets that are stable and sufficient, so that the benefits of zakat can be felt by the recipients without burdening the owners of the assets.

Zakat is divided into 2 (two) types, namely zakat Mal and zakat fitrah, both of which are...have significant differences starting from the application of haul and nishab and their types. Here is the explanation:(Riyadi 2016)

- a) Zakat Mal (Zara Allah)

Mal zakat is zakat that is charged on assets owned by a Muslim after reaching nishab (the minimum limit of assets that must be given zakat) and haul (one year of ownership has passed). Mal zakat includes several types, including:

- b) Zakat on Gold and Silver:

Gold and Silver Zakat is one type of zakat mal (zakat on wealth) that is obligatory for Muslims who have gold and silver in certain amounts. This zakat is obligatory for gold and silver that is stored and reaches the nishab, which is 85 grams of gold or 595 grams of silver. Gold and Silver Zakat has several conditions that must be met in order for gold and silver zakat to become obligatory, namely:

- Full Ownership

The gold and silver must be owned entirely by the individual and free from the ownership rights of others.

- Reaching the threshold

Nishab is the minimum limit of the amount of gold and silver that must be owned in order to be subject to zakat. The nisab of gold is 85 grams. This means that if someone has gold equivalent to or more than 85 grams, then he is obliged to pay zakat on that gold. The nisab of silver is 595 grams. If someone has silver in that amount or more, then he is also obliged to pay zakat on the silver.

- Haul

Haul is ownership for one year. Zakat on gold and silver must be paid after the gold or silver has been owned for one full year.

Zakat on Gold and Silver is also seen from the level as agreed upon by the majority of scholars, based on the hadith of the Prophet Muhammad SAW which states that zakat on gold and silver is one-fortieth or 2.5%.

If gold and silver are in the form of goods such as jewelry, scholars have different opinions about the obligation of zakat on gold and silver jewelry used daily. Some scholars, such as Imam Malik and Imam al-Syafi'i, are of the opinion that gold and silver jewelry that is worn is not obligatory to be zakated. However, other scholars, such as Imam Abu Hanifah, state that gold and silver jewelry is still obligatory to be zakated if the amount reaches the nishab.

If the gold or silver is in a form other than jewelry, for example in the form of bars, coins, or investment savings, then the obligation to pay zakat still applies if it reaches the nishab and haul.

Example of calculating zakat on gold and silver, For example, a person has 100 grams of gold that has been stored for more than a year, while the nisab of gold is 85 grams. Because the amount is more than the nisab, he is obliged to pay zakat. The zakat is:

$100 \text{ grams} \times 2.5\% = 2.5 \text{ grams}$, meaning, he is required to pay 2.5 grams of gold as his zakat. Zakat on gold and silver serves to cleanse the owner's wealth from stinginess and as a form of social concern. By paying zakat, the owner of gold and silver helps those in need and prevents the accumulation of wealth in the hands of a few people. Zakat also maintains economic stability and increases social solidarity in Muslim society.

These are the provisions for zakat on gold and silver according to Islamic law, which stipulates zakat as a form of worship that aims to foster togetherness and uphold economic justice.

- c) Trade Zakat

Trade Zakat (zakat al-tijarah) is zakat imposed on merchandise owned by someone with the aim of selling or trading. This zakat must be issued when the merchandise reaches the nishab and meets certain conditions. Trade zakat is based on the principle of zakat mal mentioned in the Al-Qur'an and Hadith. One of the hadiths that explains the obligation of zakat on trade is: "There is no zakat on assets until

they reach the nishab, and when the nishab has been reached, then zakat must be paid at 2.5%."

Zakat on trade is included in the category of zakat mal (zakat on assets). Merchandise that has economic value and reaches the nishab must be given zakat, namely 2.5% of the total value of the merchandise. The following is an explanation regarding trade zakat:

- 1) Conditions for Compulsory Zakat on Trade

Trade zakat must be issued if several main conditions are met, namely: (Qalbiah 2013)

- Nishab

The merchandise must reach the nishab, which is equivalent to the price of 85 grams of gold or 595 grams of silver. This nisab applies if the total value of the merchandise reaches that limit, not the number of items.

- Haul

Zakat on trade must be paid if the merchandise has been owned for a full Hijri year, like other zakat on goods. This means that if someone buys merchandise and owns it for a year without selling it, then zakat on the goods must be paid.

- Items for Sale

Zakat is levied on goods intended for sale. If someone buys goods for their own use, then no zakat is required. But if the item is for sale or trade, then zakat on the value of the item must be paid.

- d) Trade Zakat Rate

Zakat paid for trade is 2.5% of the total value of merchandise owned after one year of ownership, if the goods have reached the nisab. (Coal 2012). This zakat rate is the same as zakat on other assets, such as gold and silver.

- Example of Trading Zakat Calculation:

For example, a trader has merchandise worth a total of Rp 100,000,000 after one year. So, the zakat that must be paid is:

$$100,000,000 \times 2.5\% = 2,500,000$$

So, the trader is required to pay zakat of IDR 2,500,000 from the value of his merchandise.

- e) Mixing of merchandise with personal items

If merchandise is mixed with personal items that are not for sale, then only merchandise that meets the nishab and haul is subject to zakat. In this case, traders need to separate personal assets and commercial assets to determine the zakat that must be paid.

- f) Zakat Obligation on Goods Sold

Zakat is not only imposed on goods purchased with the intention of being sold, but

also on goods traded for profit. This means that if the goods are purchased to be traded for the purpose of making a profit, then zakat on the value of the goods must be paid even though the goods have not been sold.

g) The Wisdom of Trade Zakat.

Trade zakat itself has several objectives, including:

1) Maintaining Social Balance

Zakat helps distribute wealth more fairly and reduces social inequality.

2) Cleansing the Treasure

Zakat cleanses wealth from stinginess and fosters a sense of social responsibility in its owner.

3) Prevent Hoarding of Wealth

With trade zakat, the accumulation of wealth in the form of merchandise can be prevented, which ultimately helps maintain the circulation of goods and economic stability.

Trade zakat has a very important role in maintaining the economic balance of society by ensuring that business owners do not only focus on personal profit, but also contribute to the welfare of the community.

h) Agricultural Zakat

Agricultural Zakat is zakat imposed on agricultural products obtained by farmers after fulfilling certain conditions, such as nishab and irrigation methods. This zakat is included in the category of zakat mal (zakat on assets) which must be issued on agricultural products that meet predetermined criteria. Agricultural produce that reaches the nishab of 653 kg must be given 5% to 10% zakat depending on the irrigation method.

Agricultural zakat explained in the hadith of the Prophet Muhammad SAW is:

"In agricultural products, there is zakat that must be paid in the amount of 10% if using rainwater or natural irrigation, and 5% if using irrigation that requires costs."

This hadith shows that zakat is not only based on the amount of agricultural produce, but also the irrigation method used. Natural irrigation provides greater zakat relief compared to irrigation that requires additional costs.

The following is a further explanation regarding agricultural zakat:

1) Mandatory Conditions for Agricultural Zakat

In order for agricultural zakat to be obligatory, there are several conditions that must be met:

• Nishab

The agricultural products obtained must reach the nishab, which is 653 kg or 5 wasaq of the harvest that is ready to be used as a staple food. This nisab applies to the crops obtained, such as rice, wheat, dates, and grapes.

• Haul

Unlike other zakat on property that require haul (ownership for one year), agricultural zakat does not require haul. This zakat must be paid as soon as the harvest is obtained, without having to wait a full year.

• Plants that Must Be Zakated

Agricultural zakat is imposed on crops used as staple foods or those that have economic value, such as rice, wheat, corn, dates and grapes.

2) Agricultural Zakat Rates

Agricultural zakat is calculated based on the irrigation method used in the agricultural process. There are two categories:

• Natural Irrigation (such as rainwater or natural rivers), If the plants are watered with natural water that does not require any costs, the zakat imposed is 10% of the harvest.

• Artificial irrigation (using water pumps or irrigation systems that require costs), If irrigation uses artificial irrigation that requires costs, the zakat imposed is 5% of the harvest.

So, if a farmer harvests 1000 kg of rice and uses rainwater (natural irrigation), the zakat that must be paid is:

$$1000\text{kg} \times 10\% = 100\text{kg}$$

On the other hand, if artificial irrigation is used, the zakat paid is:

$$\text{kg} \times 5\% = 50\text{kg}$$

3) Types of Plants that Must Be Zakati

Agricultural zakat is imposed on crops that are used as staple food and have economic value. Some examples of plants that must be given zakat are: Rice, Wheat, Corn, Dates, Grapes. Other plants that are not used as staple food or do not have economic value (such as ornamental plants) are not subject to zakat.

4) Example of Agricultural Zakat Calculation

If a farmer harvests 2000kg of rice and uses natural irrigation (such as rainwater), then the zakat that must be paid is:

$2000\text{kg} \times 10\% = 200\text{kg}$

If he uses artificial irrigation which requires costs, then the zakat paid is:

$2000\text{kg} \times 5\% = 100\text{kg}$

5) The Wisdom of Agricultural Zakat

Agricultural zakat has various wisdoms, including:

- Reducing Social Disparities, Zakat helps distribute wealth from farmers to those in need, such as the poor and orphans.
- Increasing Social Awareness, Zakat is a means to increase concern for others. By paying zakat, farmers help meet the needs of those who are more in need.
- Purifying Wealth, Zakat aims to cleanse wealth from stinginess and selfishness, as well as increase awareness of the importance of sharing with others.

Thus, agricultural zakat is an obligation for farmers who have agricultural products that meet the nishab requirements and must be paid in accordance with applicable provisions. This zakat is not only a religious obligation, but also has an important role in creating social welfare and increasing solidarity among Muslims.

i) Zakat on Livestock

Livestock Zakat is zakat imposed on assets in the form of livestock owned by a person as long as it meets certain requirements. This zakat is included in the category of zakat mal (zakat on wealth), and applies to livestock used as a source of income or basic needs, such as cows, goats, and camels. This zakat must be paid by livestock owners who have met the nisab and haul requirements of livestock such as camels, cows, and goats that reach a certain amount must be zakated according to the amount determined.

Zakat on livestock is explained in several hadiths of the Prophet Muhammad SAW. One relevant hadith is: "There is no obligation of zakat on property (livestock) until it reaches the nisab, and there is no zakat on property that is less than the nisab."

The following is an explanation of zakat on livestock:

1. Mandatory Conditions for Zakat on Livestock

In order for zakat on livestock to be obligatory, there are several conditions that must be met, namely:

- *Nishab*

The minimum amount of wealth owned that makes zakat obligatory to be paid. For livestock,

the nisab is determined based on the type of animal and its number. For example:

Goats, Zakat is obligatory if you have 40 goats or more. If you have between 40 and 120 goats, the zakat paid is 1 goat, and if more than that, according to the following provisions.

Cows, Zakat is obligatory if you have 30 cows or more. For 30 to 39 cows, the zakat paid is 1 cow, and so on with the amount increasing as the number of cows owned increases.

Camels, Zakat is obligatory if you have 5 camels or more. The nisab is 5 camels, and the provisions of zakat apply according to the number owned.

- *Haul*

Zakat on livestock must also meet the haul requirement, which is a period of ownership of one full year. If livestock is owned for one full year and its number reaches the nisab, zakat must be paid.

2. Livestock Zakat Rates

Livestock zakat is imposed based on the number of animals owned. The amount of zakat paid varies according to the type of livestock and its number, for example:

Goats, If you have between 40 to 120 goats, the zakat paid is 1 goat. If you have 121 to 200 goats, the zakat paid is 2 goats, and so on with the addition of 1 goat for each multiple of a certain amount.

Cows, if you have between 30 to 39 cows, the zakat paid is for 1 cow. For larger amounts, the zakat paid increases according to existing provisions (for example, for 40 to 59 cows, the zakat paid is for 1 cow, and for larger amounts, the calculation is different).

Camels, if you have 5 camels, the zakat paid is 1 goat. For larger amounts, the calculation of zakat is also different according to the provisions. In addition, another hadith also explains: "For 30 cows, the zakat is 1 young cow that is not yet two years old." (Sahih Muslim*, hadith no. 993). This hadith explains that the obligation of zakat on livestock, be it goats, cows, or camels, is calculated based on the number of livestock owned, as well as the provisions of nisab and haul.

3. Example of Calculation of Zakat on Livestock

If someone has 50 goats and has fulfilled the haul requirements (owned for a full year), then the zakat that must be paid is 1 goat. For example, if 1 goat is worth 1 million rupiah, then the zakat that must be paid is 1 million rupiah. Likewise, if someone has 30 cows and fulfills the

haul requirements, the zakat paid is 1 cow (the value of the zakat is according to the price of the cow at that time).

4. The Wisdom of Zakat on Livestock

Zakat on livestock has several very important wisdoms, including:

- Reducing Social Disparities, Zakat on livestock helps distribute wealth to those in need, such as the poor and orphans, and encourages the realization of social justice.
- Improving Welfare, Zakat on livestock can be used to meet the basic needs of people in need, such as food or other living necessities.
- Purifying Wealth, Zakat functions as a means to purify wealth from stinginess and selfishness and to draw closer to Allah SWT by sharing with fellow human beings.

Thus, livestock zakat is an obligation that must be paid by livestock owners who meet the criteria of nisab and haul. This aims to help ease the burden of the poor and to cleanse the assets owned.

j) Investment Zakat

Investment zakat is a zakat obligation imposed on assets that are invested or that generate profits in the form of assets or assets that are rotated for the purpose of obtaining income or profits. Investments in this context can be in the form of stocks, rental properties, bonds, or other types of assets that generate profits.

The provisions of investment zakat refer to the principle that assets developed to gain profit must be cleansed through zakat so that blessings are maintained. The amount of investment zakat is usually calculated based on the nisab and haul, which are the minimum limit of asset ownership and the one-year ownership period that must be zakated. The amount of zakat imposed is 2.5% of the total investment value or profit obtained from the investment results. Income from investments or income that reaches the nisab is subject to zakat of 2.5% of the total net income.

For example, stock zakat is imposed on stock owners whose value has reached the nisab or minimum limit equivalent to the price of 85 grams of gold. This zakat is calculated from the market value of the stock at the end of the year, or it can also be calculated from the dividends received. In zakat on rented property, zakat is imposed on the rental income that has reached

the nisab after being reduced by operational costs.

k) Zakat al-Fitr

Zakat fitrah is a zakat that is obligatory for every Muslim towards the end of the month of Ramadan, precisely before the Eid al-Fitr prayer. Zakat fitrah aims to purify oneself from sins during fasting and to help ease the burden of the less fortunate, so that they can celebrate Eid al-Fitr with joy.

Zakat fitrah is imposed on every Muslim individual, whether male, female, child, or elderly, who has excess wealth or basic necessities on the night of Eid al-Fitr. Zakat fitrah is required in the form of staple foods, such as rice or wheat, as much as one sha' (approximately 2.5 kg).

One sha' (measurement) of staple foods commonly eaten by local people, such as rice, wheat, or dates. In Indonesia, zakat fitrah is generally calculated based on the price of basic necessities such as rice, which is equivalent to 2.5 kilograms per person. The value of zakat fitrah can vary depending on the price of food and the policy of the zakat institution that determines the value of zakat fitrah in a region.

This zakat fitrah must be paid by every capable individual, both from personal assets and from the assets of people who are dependents (for example children, wives, or parents). Zakat fitrah can be issued directly to eligible recipients, such as the poor, or through trusted zakat institutions.

IV. CONCLUSION AND SUGGESTIONS

A. Conclusion

Zakat is one of the important obligations in Islamic teachings that aims to cleanse wealth and help the welfare of society, especially for those who are less fortunate. Zakat is divided into two main types, namely zakat fitrah and zakat mal.

Zakat mal is imposed on owned and growing assets, such as money, gold, property, and investments, which must be paid if they have reached the nisab and haul. Zakat fitrah is obligatory for every Muslim individual before Eid al-Fitr to purify the soul and provide happiness to those in need.

The implementation of zakat has a major social impact, namely narrowing the gap of social inequality and reducing poverty levels, as well as maintaining blessings for the wealth owned by every Muslim. Therefore, a correct understanding of zakat and how to spend it is

very important to ensure that zakat is implemented effectively and on target.

The types of zakat show detailed arrangements in Islamic law, which aim to balance individual interests and social interests in the ownership of property. Zakat not only functions as an obligation of worship, but also as an economic instrument that strengthens social solidarity in society.

B. Suggestion

In order for zakat to provide maximum benefits, a deeper understanding of the types of zakat and the provisions governing them in Islam is needed. Socialization and education about the obligation of zakat must continue to be improved so that Muslims understand the importance of zakat in purifying wealth and supporting social welfare. Zakat management must also be carried out professionally and transparently, so that its distribution is right on target and can help reduce poverty. In addition, active community participation in paying zakat and supporting trusted zakat management institutions will further strengthen social solidarity and narrow the economic gap in Muslim society.

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