



IMPLEMENTATION OF QANUN BAITUL MAL ON ZAKAT ON AGRICULTURE AND PLANTATIONS IN THE SOUTHWEST OF ACEH

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Abstract

This research aims to explain the implementation of Qanun Baitul Mal No. 11 of 2018 in the Barat-South Aceh (Barsela) region. The focus of the study is the application of Qanun Baitul Mal No. 11 of 2018 concerning the obligation to pay zakat from all agricultural and plantation yields, along with the influencing factors. The research was conducted in three regencies: Aceh Barat, Nagan Raya, and Abdya, using a qualitative descriptive method. Data collection techniques included in-depth interviews, observation, and literature review, which were then analyzed using legislative theory and the maqasid al-shari'ah approach. This study found that Barsela is a region with significant potential in agriculture and plantations, especially oil palm. However, public awareness to pay zakat from all agricultural and plantation yields in accordance with the provisions of the qanun remains very low. In general, the implementation of zakat is left to the understanding of the madhhab, without considering the logical reasoning ('illat) and the objectives (maqasid al-shari'ah) behind the zakat obligation. As a result, zakat paid from agricultural and plantation yields is limited to staple food, in accordance with the provisions of the Shafi'i madhhab. The contributing factors include a strong cultural attachment to the Shafi'i madhhab, insufficient structural and functional support from related institutions, and a low level of understanding among stakeholders regarding the status and function of the qanun in the implementation of Islamic law (shari'ah) in Aceh and its position within the legislative hierarchy.

Keywords: Implementation, Qanun, Agricultural Zakat

Abstrak

Penelitian ini bertujuan menjelaskan implementasi qanun baitul mal no 11 tahun 2018 di Barat-Selatan Aceh (barsela). Fokus yang dikaji adalah implementasi qanun baitul mal no 11 tahun 2018 tentang kewajiban mengeluarkan zakat dari seluruh hasil pertanian dan perkebunan, beserta faktor-faktor yang mempengaruhinya. Penelitian dilakukan di tiga kabupaten: Aceh Barat, Nagan Raya, dan Abdya, dengan menggunakan metode deskriptif kualitatif. Teknik pengumpulan data dilakukan dengan wawancara mendalam, observasi, dan studi literatur, lalu dianalisa dengan teori legislasi dan pendekatan maqasid al-syari'ah. Penelitian ini menemukan bahwa barsela merupakan daerah yang sangat potensial di bidang pertanian dan perkebunan, terutama sawit. Namun kesadaran masyarakat untuk mengeluarkan zakat dari seluruh hasil pertanian dan perkebunan sesuai ketentuan qanun masih sangat rendah. Secara umum pelaksanaan zakat diserahkan kepada pemahaman mazhab, tanpa memperhatikan alasan logis ('illat), dan tujuan (maqasid al-syari'ah) dari kewajiban zakat tersebut. Sehingga zakat yang dikeluarkan dari hasil pertanian dan perkebunan hanya berupa makanan pokok, sesuai ketentuan dalam mazhab Syafi'i. Faktor

penyebabnya adalah kultur masyarakat yang masih sangat fanatik terhadap mazhab Syafi'i, di samping itu secara struktural fungsional kurangnya dukungan dari lembaga-lembaga terkait, serta rendahnya pemahaman stake holder tentang kedudukan dan fungsi qanun dalam pelaksanaan syari'at Islam di Aceh serta dalam hierarki perundang-undangan.

Kata Kunci: Implementasi, Qanun, Zakat Pertanian

A. INTRODUCTION

Currently, agricultural products outside of staple foods are very promising and more beneficial to farmers, so contemporary scholars, especially the Aceh government, through qanun baitul No. 10 of 2018, affirm that all agricultural and plantation products must be issued zakat (qanun baitul mal: article 102). The Qanun has been ratified, so it becomes a guideline and must be implemented by all Acehnese people. However, the fact in the field is that many people in the west-south of Aceh (barsela) have not issued zakat on agriculture and plantations, under the pretext that agricultural products such as palm oil, nutmeg, rubber, are not in the category of staple foods, so they are not obliged to issue zakat, as stipulated in the Shafi'i school (interview results). It is as if the farmers do not know, or deliberately ignore the provisions on agricultural and plantation zakat that have been regulated in the qanun. This is quite reasonable, considering that the Aceh MPU once issued fatwa no. 9 of 2013 which stated that oil palm harvests are not obliged to be issued zakat, because they do not include staple foods. This opinion is the opinion of most Acehnese scholars who adhere to the Shafi'i school (Rina & Syuhada, 2017). even though barsela is a customary area in Aceh that has great potential in the field of agriculture and plantations. One example is Abdya Regency, according to data from the Central Statistics Agency (BPS) in 2021 the total area of Oil Palm in this region is 19,477.68 hectares, with the largest area in Babahrot sub-district which is 9,488 hectares and total production reaches 173,180 tons/year. The area of Big Chili (*Big Chili*) is 81 hectares, the largest is also Babahrot reaching 29 hectares, with a total production of 1,017 quintals per year, as well as Cayenne Pepper (*Chile/Cayenne Pepper*) has an area of 48 hectares, 13 hectares in Babahrot with a total production of 655 quintals per year.(Musrafiyan, 2022)

One of the fiqh issues that has the potential to cause confusion among the general public is the issue of zakat, especially zakat mal. Because mal zakat is basically related to assets whose understanding and scope continue to grow, including agricultural zakat. In the fiqh of the Shafi'i madhhab, it is indeed explained that the obligation of agricultural zakat is only aimed at staple foods. However, nowadays, especially in Aceh, confusion or reasons for differences in schools related to agricultural and plantation zakat should no longer occur, because in addition to paying attention to the logical reasons ('illat) and purpose (maqasid) of the obligation of zakat; Because agriculture and plantations are part of income, and so that wealth does not only circulate among the rich, there is also a qanun that regulates it. Even in the qanun it is stated that those who do not fulfill the obligation of zakat can be subject (Muhyiddin Yahya, 1431) to *'uqubat ta'zir* in the form of a one-time fine of the value of zakat that must be issued, in addition to paying all costs needed in a special audit, as well as recovering all losses due to their actions. (Qanun Baitul Mal Pass: 154). Up to this point, there is a gap between the rule of *law and social behavior*.

Thus, this study aims to determine the implementation of qanun baitul mall No. 10 of 2018 in Barsela, and the factors that influence it, which is strongly suspected to have not run optimally and is constrained by the problems of functional structure and religious

culture of the west-south Aceh community. The conditions that are allowed to drag on cause low public awareness in issuing zakat from all agricultural and plantation products in accordance with the provisions of qanun baitul mall no. 10 of 2018.

B. LITERATURE REVIEW

Based on the literature review, several studies were found related to zakat and qanun implementation, as follows: Septiawan and Hilman's research examines the review of corporate zakat from the perspective of sharia and its regulations and application in Indonesia. In addition to not being directly related to agricultural zakat, this research is also not related to the implementation of qanun. (Septiawan & Bahri, 2019)

Furthermore, M. Aditya Ananda's research focuses on the implementation of the qanun of Sharia Financial Institutions and its implications for Islamic financial institutions operating in Aceh by converting their business activities from conventional to Islamic business activities. (M. Aditya Ananda, 2020)

Research by Selvia Junita Praja, Wia Ulfa on the Implementation of Qanun Jinayah in the last five years in the City of Banda Aceh (2015-2020) entitled *"Implementation of Qanun Number 6 of 2014 concerning the Law of Jinayat in the City of Banda Aceh, Aceh Province"* (Praja & Ulfa, 2020).

Meanwhile, Yuli Hauliatin Nahdlah in her research tried to conclude the view of Islamic law on the implementation of zakat on agricultural products carried out by the community in Anjani Village, Suralaga District, East Lombok Regency. In this study, the view of Islamic law on the practice of society is fiqh, not qanun. (Yuli Hauliatin Nahdlah, 2021)

Finally, the research conducted by Herawati Ayu Ningsih and Nurul Fitria with the title *"Farmers' Understanding of Agricultural Zakat in Ganrang Batu Village, Jeneponto Regency."* This research focuses on farmers' understanding of agricultural zakat. This means that the research has not yet reached the stage of implementation or seeing its practice in the community (Herawati Ayu Ningsih & Nurul Fitria, 2022)

From some of the studies above, it can be seen that this research is different from previous studies, even no studies have been found that specifically examine the implementation of qanun baitul mal about agricultural and plantation zakat, moreover it is associated with cases that occurred in the southwest of Aceh.

C. METHOD

This research is classified as an empirical legal research that examines the efforts of various parties in Barsela in implementing Qanun Baitul Mal No. 10 of 2018 concerning the obligation of zakat on agriculture and plantations. This research uses a qualitative descriptive method by trying to find the meaning understood by various parties related to the obligation of agricultural zakat both in the fiqh treasures and contained in the qanun, and explain how they behave and act in accordance with the understood meaning.

Data was obtained through observation and structured interviews by asking questions that had been prepared with the aim of obtaining a comparison of data and information from the informants who were the subject of the study. The interviewees were baitul mall administrators, MPUs, community leaders, farmers and planters. The research was conducted in three districts: West Aceh, Nagan Raya, and Southwest Aceh.

This research uses a qualitative descriptive method by trying to find the meaning understood by various parties related to the obligation of agricultural zakat both in the fiqh treasures and contained in the qanun, and explain how they behave and act in accordance with the understood meaning. The data obtained are simplified through a data reduction process, by discarding statements that have nothing to do with the research theme, drawing general conclusions, and subsequently analyzing with implementation theory, legislation (*taqin*), and using an approach that emphasizes more on the objective aspect of Islamic law (*maqasid al-shari'ah*).

D. RESULTS AND DISCUSSION

1. Obligation of zakat in Islam

Zakat is one of the obligations in Islam that is known to all Muslims (*ma'lum bi min al-din bi al-darurah*). There are many postulates from both the Qur'an and the Sunnah that explain clearly and emphatically the obligation of zakat which the command to perform it goes hand in hand with the command to carry out prayer. In fact, history records that after the death of the Prophet Saw, Abubakar Shiddiq r.a. as the commander of the believers once took a decision to fight those who did not want to pay zakat, along with *apostates*. Such is the importance of the obligation of zakat that he does not want anyone to distinguish it from the obligation to pray which is the most important obligation for every Muslim who is *mukallaf*.

The verses of the Qur'an related to zakat include:

1) QS. Al Baqarah: 43

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

“And establish prayer and give zakah and bow with those who bow (in worship and obedience)”

2) QS. Al Baqarah: 276

بِمَحَقِّ اللَّهِ الرِّبَا وَيُزِيدِ الصَّدَقَاتِ ۗ وَاللَّهُ لَا يُحِبُّ كُلَّ كَفَّارٍ أَثِيمٍ

“Allah destroys interest and gives increase for charities, and Allah does not like every sinning disbeliever.”

3) Ar-Rum: 39

وَمَا أَتَيْتُم مِّن رَّبٍّ لِّزَبْنٍ فِي أَمْوَالِ النَّاسِ فَلَا يَزِيدُوا عِنْدَ اللَّهِ ۖ وَمَا أَتَيْتُم مِّن زَكَاةٍ تُرِيدُونَ وَجْهَ اللَّهِ فَأُولَٰئِكَ هُمُ الْمُضْعِفُونَ

“And whatever you give for interest to increase within the wealth of people will not increase with Allah. But what you give in zakah, desiring the countenance of Allah - those are the multipliers.”

4) At-Taubah: 35

وَمَا يُجْمَىٰ عَلَيْهَا فِي نَارِ جَهَنَّمَ فُتْكُوىٰ بِمَا جِبَاهُهُمْ وَجُنُوبُهُمْ وظُهُورُهُمْ هَٰذَا مَا كَنَزْتُمْ لِأَنفُسِكُمْ فَذُوقُوا مَا كُنْتُمْ تَكْنِزُونَ

“The Day when it will be heated in the fire of Hell and seared therewith will be their foreheads, their flanks, and their backs, [it will be said], “This is what you hoarded for yourselves, so taste what you used to hoard.”

5) Al-Bayyinah: 5

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

“And they were not commanded except to worship Allah, [being] sincere to Him in religion, inclining to truth, and to establish prayer and to give zakah. And that is the correct religion.”

6) Adz-Dzariyat: 19

وَمِنَ أَمْوَالِهِمْ حَقٌّ لِّلسَّائِلِ وَالْمَحْرُومِ

“And from their properties was [given] the right of the [needy] petitioner and the deprived.”

7) At-Taubah: 60

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ
فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

“Zakah expenditures are only for the poor and for the needy and for those employed to collect [zakah] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler - an obligation [imposed] by Allah. And Allah is Knowing and Wise.”

8) At-Taubah: 103

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

“Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah 's blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing.”

Although the Qur'an clearly and clearly states the command to pay zakat, so the scholars agree on the law which is mandatory. However, the Qur'an does not explain in more detail what is affected by the obligation of zakat, when the obligation falls, and how much must be issued. A more detailed explanation of zakat is found in the hadiths of the Prophet PBUH, which were later elaborated and expanded in meaning by scholars.

2. The wisdom and purpose of shari'at (maqashid al-shari'ah) is obligatory zakat

Zakat is an obligation in Islam that is related to care and social responsibility towards those in need. One type of property that must be issued zakat is agricultural products. The scholars agree on the obligation of agricultural zakat, but differ in determining the type of agricultural products that must be issued zakat. (Anwar, 2022) (Syarbayni, 1993) (Qudamah, 1431) (Al-Zuhayli, n.d.)

Zakat is an obligation that has two dimensions, namely; worship and mu'amalah. The existence of this element of mu'amalah causes the obligation of zakat to be reasoned for the aspect of benefit which is the reason and purpose of its shari'a. With this reasoning, it is known that in addition to purifying the souls and property of the rights of the *mustahiq*, zakat also stimulates economic growth. Because those who give zakat are those who distribute the excess wealth, they have to those in need, so that the wealth of Muslims does not accumulate and circulate only among the rich. In other words, zakat aims to foster a sense of care, a feeling of mutual attachment to each other, strengthen brotherhood, and be a means to foster solidarity between individuals and social classes (al-Zuhayli, 1431, 4: 548). But most importantly according to Ibn Baz (2019:115, (everything is done on the basis of faith. In more detail, al-Ghafily (2009: 26) explained that the purpose of zakat

includes: as a manifestation of obedience to carry out what Allah commands and carry out the obligations imposed, freeing muzakki from the sin of neglecting their obligations to property, being grateful for the blessings that Allah SWT has given in the form of property, freeing muzakki from excessive and miserly nature, purifying the property owned from the rights of the *mustahiq* and other obligations related to property, multiplying and increasing good values, as a form of concern of the rich for the poor, making zakat assets develop and productive according to the meaning of the language, namely growing and developing, realizing a sense of mutual responsibility and working hand in hand in overcoming social problems, especially in the fulfillment of primary needs, and developing the Islamic economy as wealth develops. each individual which then affects the economic development of the community. Within a minimum limit, zakat can meet basic needs that can lift the poor out of their poverty and poverty. (Sayyid Sabiq, 1997: 384).

The distributed assets can be used in the future, both for consumptive and productive purposes. When used productively, the property owned grows and develops, even to the point of being able to change the status of its owner from *mustahiq* to *muzakki*, and so on. The question is how can it grow and develop productively, if the zakat issued is only in the form of staple foodstuffs, not the value? While currently staple food ingredients are no longer used as a barter tool, in addition, agricultural and plantation products outside of staple foods actually have a higher value. This problem then caused contemporary scholars to allow *muzakki* to issue zakat in the form of money, even further concluding that agricultural zakat is not only limited to staple foodstuffs, but covers all agricultural and plantation products, because it considers the value produced.

From this, it can be understood that the purpose of zakat is inseparable from the purpose of meeting human needs for property, either to survive, or to make life easier, and even to obtain a better quality of life. Thus, if it is associated with the purpose of shari'a (*maqasid al-shari'ah*), then the obligation of zakat is synonymous with efforts to maintain life (*hifzu al-nafs*), and to maintain property (*hifzu al-mal*).

In terms of collecting and distributing zakat, the principles that must be considered are justice (*'is*), and equality (*musawah*). Justice in the collection of zakat, meaning that zakat must be imposed on all types of property and income that have reached haul and nishab, while justice in the distribution of zakat means paying attention to the level of *mustahiq* needs based on the priority scale. Meanwhile, equality (*musawah*) means that all *muzakki* and *mustahiq* must be given the same rights and obligations, regardless of work background and social status. So that it does not give the impression that zakat is only intended for ordinary farmers and plantations who manage rice fields and plantation products traditionally, while farmers and planters who get more yields are not subject to zakat obligations. In *ijtihad* Islamic law, justice (*'is*) and equality (*musawah*) must be considered and realized in *ijtihad* activities in order to answer various problems of Islamic law, because both are the goals of shari'a (*maqasid al-shari'ah*) that must be realized. (Jamal, 2023)

3. Agricultural Zakat

If you look at the books of *fiqh*, scholars generally divide zakat into two types, namely: zakat *fitriah* (soul) and zakat *mal* (property), and agricultural zakat itself belongs to zakat *mal* (property).

Agricultural zakat is zakat whose object includes agricultural products in the form of plants or crops of economic value such as grains, tubers, vegetables, fruits, which are staple foods for humans. This agricultural zakat, if managed properly, will be able to help solve the problems of the ummah, one of which is economic problems. Agricultural zakat can also be used as one of the main factors in the equitable distribution of property among the community where those who have property give more to those who are lacking or those who do not have property to meet their living needs.

Agricultural zakat is a type of mal zakat, therefore agricultural zakat has various terms, some call it agricultural product zakat, plant zakat, fruit zakat, grain zakat and plant zakat. However, all of these terms essentially have something in common, namely zakat issued from agricultural products. In various fiqh literature, it is explained that the nisab of agricultural zakat is starting from 5 wasaq, if it is flowed with irrigation, the zakat is managed intensively and requires capital. Meanwhile, the level of agricultural zakat that must be issued if irrigated with rainwater or rivers is 10%. In the current agricultural system, the cost is not only irrigation but there are also other costs such as pesticides, fertilizers, etc. This is based on the words of the Prophet Saw: (Abdul Ghofur Ansori, 2006) (Qodariah Barkah, 2020).

ليس فيما دون خمسة أوسق من التمر صدقة

"There is no zakat for anything less than 5 wasaq dates."

Regarding this agricultural zakat, Allah SWT said in the Qur'an:

يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِآخِذِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ ۚ وَاعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ

"O you who have believed, spend from the good things which you have earned and from that which We have produced for 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. And know that Allah is Free of need and Praiseworthy." (Q.S Al-Baqarah: 267)

...كُلُوا مِنْ ثَمَرِهِ إِذَا أَثْمَرَ وَآتُوا حَقَّهُ ۖ وَلَا تُسْرِفُوا ۚ إِنَّهُ لَا يُحِبُّ الْمُسْرِفِينَ

"Eat of [each of] its fruit when it yields and give its due [zakah] on the day of its harvest. And be not excessive. Indeed, He does not like those who commit excess." (QS. Al-An'am :141)

The scholars differ on what types of agriculture are obliged to be paid zakat. Is the zakat issued in the form of agricultural products or its value? This has been discussed at length in the books of fiqh.

Scholars from the Hanafi school are of the opinion that zakat must be excluded from all agricultural products. They argue with the generality of the Qur'anic verses that command to pay zakat from all good business results, and everything that comes out of the bowels of the earth such as agriculture, plantations and mining products, and argue with a verse that contains the command to pay zakat at the time of harvesting.

Meanwhile, in the Shafi'i madhhab, zakat is only required for agricultural products in the form of staple foodstuffs. The Shafi'iyah scholars make the instructions and practices of zakat carried out by the Prophet, which are known through hadith as a postulate. However, if examined further, their conclusions have actually undergone an expansion of

meaning. Because textually these hadiths explain that the Prophet stated: "no zakat on dates less than five wasaq is imposed" (HR. Bukhari No. 1405 and Muslim No. 979). In addition, there is a hadith from Harith, from Ali, where he says: "Zakat (agriculture) is only for four commodities; burr (refined wheat), if there is no date then dates, if there are no dates then zabib (raisins), if there is no zabib then sha'ir (coarse wheat) (HR. Abi Syaibah, No. 100024)."

The agricultural products mentioned by the Prophet are interpreted by the Shafi'iyah scholars as staple foodstuffs. So, they conclude that zakat must be excluded from agricultural products in the form of staple foods. This means that apart from basic foodstuffs, they are not subject to zakat obligations. In this case, the Shafi'iyah scholars no longer practice the hadith of the Prophet literally, but prefer the meaning contained by the various agricultural products mentioned in the hadith, namely: staple foods. However, the reasoning process has stopped, it has not expanded anymore so that it is limited only to staple foods.

The expansion of the meaning pays attention to the logical reason (*'illat*) for the obligation of zakat, namely staple food. So that all types of food that fall into the category of staple foods can be *qiyas-kan* with the types of staple foods mentioned in the hadith of the Prophet PBUH. However, in addition to logical reasons (*'illat*), every provision of sharia law has a logical purpose (*maqasid al-shari'ah*) that must be considered and realized in *ijtihad* activities. Some of these logical goals (*maqasid al-shari'ah*) are general (covering all the provisions of the shari'a), and some are specific (only in certain provisions/chapters), such as: prayer, zakat, fasting, and hajj. (Jamal, 2023)

Ghozali in his book "Zakat Guidelines" states, if contemplated deeply, a farmer or plantation can get results from the agriculture and plantations that he manages because of irrigation either through rainfall, irrigation, or agricultural tools, and so on all of which in essence cannot be realized by himself. Outwardly, humans manage, but in essence God creates and owns them. If this is the case, it is only natural that Allah commands that a small portion of the wealth entrusted to the person be taken out, to be distributed to others in need. (Utiah et al., 2022)

4. The Function of Qanun Baitul Mal No. 10 of 2018 in the Implementation of Islamic Sharia in Aceh.

Although the results of *ijtihad* between *fiqh*, *qadha*, *fatwa* and *qanun* are different from each other. In general, all the results of *ijtihad*, both *qadha*, *fatwa*, and *qanun* can be called *fiqh*, because they are in accordance with the meaning of *fiqh* itself which means understanding that involves reason.

The difference is that *qadha* is the result of binding *ijtihad* of judges, in contrast to *fatwa* which is the result of *ijtihad* or the opinion of Islamic scholars/legal experts that are not binding (*legal opinion*), either because there is a request in the form of questions or initiatives from Islamic scholars/legal experts in response to the social problems of Muslims who want enlightenment from religious leaders/experts who have authority in the midst of the ummah. While *qanun* is the result of *ijtihad* that is agreed upon as a positive law that applies and binds all Muslims in the jurisdiction, where the *qanun* is enforced and applied.

In the *qanun* of Baitul mal no. 10 of 2018, it is explained that zakat must be issued from all agricultural products that reach nisab. With the provision for agricultural products and plantations that are managed naturally or without spending capital, the zakat that

must be issued is 10% of the revenue obtained. Meanwhile, for agricultural and plantation products that require irrigation or capital, the zakat that must be issued is 5%. The provisions in this qanun are in accordance with the generality of the hadith of the Prophet PBUH:

ليس فيما دون خمسة أوسق من التمر صدقة

“There is no zakat for anything less than 5 wasaq dates.”

In the event that there is a difference of sect or opinion related to the issue of zakat, it should be returned to the provisions of qanun. Because one of the functions and purposes of making the qanun is to realize legal certainty in the midst of society. This is in line with the rule: "the judge's provisions/decisions eliminate differences of opinion." Judges are law enforcers appointed by the government (*ulil amri*)." Thus, obeying the judge's provisions/decisions is basically obeying the government's provisions/decisions. In Aceh, qanun is a legal umbrella for the government in carrying out its duties to support the implementation of Islamic shari'a in kaffah. This means that the government and institutions that work under the auspices of the government are obliged to implement Islamic shari'a in accordance with the provisions in the qanun.

The provisions in the qanun baitul mal basically bind all Muslim communities living in Aceh, including the people of Barsela. So in this case, the principle of legality applies, as stated by Ali Abubakar that what is meant by the principle of legality is that an act cannot be sentenced to 'uqubat except on the provisions of the laws and regulations that existed before the act was committed. This means that after the existence of laws and regulations in this case is qanun, people who do not pay zakat can be subject to (Abubakar, 2019)'uqubat ta'zir. However, according to Nurdin 'uqubat, it seems too light and almost does not work. (N, 2019).

However, its implementation must be carried out gradually after going through the process of socialization and education. In this case, the support and efforts of various parties are needed, related to the implementation of qanun baitul no. 10 of 2018 which requires zakat from all agricultural and plantation products.

5. The Implementation of Qanun Baitul Mal based on Policy Implementation Theory

Aceh is the only province that has been given permission by the state to formally implement Islamic law. This means that Islamic shari'a in Aceh involves the government and is recognized by the state in its implementation. To support this, as explained above, the implementation of Islamic shari'a in Aceh is given a legal umbrella in the form of a qanun formulated by the legislative institution.

The existence of this sharia qanun can be considered as the fiqh of the Aceh madhhab. Because the material is sourced from the Qur'an, Sunnah, and the opinions of scholars, paying attention to the conditions and needs of the Acehnese Society. The difference with fiqh in general is its binding nature, in the sense that it applies and must be carried out by all Muslim communities in Aceh.

Law Number 11 of 2006 concerning the Government of Aceh has provided relatively wide opportunities in handling zakat, namely: in Article 180 (1) letter (d), it is stated that "zakat is one of the sources of Aceh Regional Original Revenue and Regency/City Regional Original Revenue (PAD)" as referred to in Article 179 paragraph (2) letter (a). Article 191 paragraph (1): Zakat, waqf property, and religious property are managed by Baitul Mal

Aceh and Baitul Mal Regency/City. Paragraph (2): Further provisions regarding the implementation of provisions as intended in paragraph (1) are regulated by Qanun, and Article 192; The zakat paid is a factor in reducing the amount of income tax owed from the taxpayer. Qanun Number 10 of 2018 concerning Baitul Mal itself is a mandate in Law Number 11 of 2006 concerning the Government of Aceh, meaning that the Government of Aceh has special authority to regulate zakat, waqf property and religious property in Qanun Aceh, as mentioned in Article 191 paragraph (1) above. (Dahlawi, 2019)

As something ideal and must be implemented, the qanun must have strategic steps so that its implementation runs well and according to expectations. According to Edward (Agustino, 2008) in implementation theory, there are four-key variables that must be considered because they are very decisive and affect the implementation of public policies or programs, including: communication or clarity of information, consistency of information, availability of resources in a certain quantity and quality, and attitude of program implementers. or bureaucratic policies and commitments, as well as bureaucratic structures or operational standards that govern work procedures and management. Thus, the implementation of qanun cannot be seen from just one or two variables, but at least uses four key variables that play an important and influential role in the implementation of a legal regulation or public policy.

In the context of the implementation of Islamic shari'a in Aceh, the four-key variables above can be used to see how the implementation of sharia qanun in Aceh, including the implementation of qanun baitul mal No. 10 of 2018 concerning the obligation of zakat on agriculture and plantations. By knowing the extent of the implementation of qanun baitul mal regarding the obligation of zakat for agriculture and plantations, the government can evaluate and find solutions to various problems that occur.

6. Agricultural conditions in West-South Aceh

Barsela has enormous economic development potential. The comparison of the proportion of the Barsela area with the total in Aceh reached 37.17% (2.1 million Ha out of 5.68 million Ha of Aceh's area), while the population of Barsela was only 22.76% of the 4.59 million people of Aceh. With other agriculture/forest potential, namely community forests (33.10%), state forests (17.52%), fields (30.05%), plantations (45.52%), irrigated rice fields (26.78%) and oil palm plantations (61.82%), the average agriculture/forestry potential between districts/cities in Barsela is much greater than the average of regencies in other Aceh regions. In other words, one-fifth of the Acehnese population in Barsela controls one-third of the potential of agriculture, plantations, forestry, and fisheries in Aceh. Therefore, according to Jasman J. Ma'ruf, this potential must be optimized for its utilization (Ma'ruf, 2013). In some areas such as Nagan Raya, many rice fields have been turned into plantation land such as oil palm or cocoa. However, in other regions such as West Aceh, rice fields and plantations have been separated from the beginning, meaning that each is on different land, as said by the mosque imam and community leader of Kuala Bhee Woyla West Aceh.

7. Implementation of qanun baitul mall no. 10 of 2018 in barsela:

So far, the implementation of qanun baitul mal in Barsela, especially in three districts: West Aceh, Nagan Raya, and Abdya, has not been seen to be optimal and in accordance with the substance and spirit contained in the qanun baitul mal, namely the birth of the awareness of all Muslims in Aceh on the obligation to issue zakat from all their property,

including agricultural and plantation products. This can be known through several variables:

a. Communication or clarity of information;

As a result of interviews with the management of Baitul Mal, Teungku Gampong, Imam Mosque/Meunasah, and oil palm farmers, especially in West Aceh and Nagan Raya, many people do not know the contents of Qanun Baitul Mal No. 10 of 2018 regarding the obligation of zakat on all agricultural and plantation products. They issue agricultural zakat in accordance with what they learn and understand from the fiqh of the Shafi'i madhhab which does not require agricultural zakat apart from staple foodstuffs. Some people feel that they are not obliged to pay zakat, because the capital spent to manage agriculture and plantations is currently very large. It is strongly suspected that the profits are not sufficient for the nisab of agricultural zakat.

Some people also experience confusion about the nisab and the rate that must be issued, if the zakat on agriculture and plantations is required in accordance with the qanun baitul mal. Especially agriculture and plantations that require large capital and harvest it every month, even twice a month as is the case with palm oil. Is the calculation equated with staple foods or differentiated? This is why some of them choose to issue it in the form of infaq only, as a form of gratitude for the agricultural and plantation products obtained. In addition, they do not know where the agricultural zakat is handed over, considering that most villages do not have baitul mal gampong. So that the community prefers to hand it over directly to the *mustahiq*.

In the qanun it is not explained in more detail about agriculture and plantations that require large capital in their management and maintenance, is it different from ordinary agriculture and plantations? Qanun baitul mall only mentions that all agricultural and plantation products must be issued zakat. With the provision that 10% of agricultural/plantation products are managed naturally or do not require capital, and 5% of agricultural/plantation products that require irrigation or require capital.

b. Consistency of information;

The knowledge of the Barsela community about the obligation of agricultural zakat in general can be divided into three categories: **first**, the results of interviews with several oil palm farmers in West Aceh, Nagan Raya, and Abdya in general, the public knows that agricultural zakat is only required for staple foodstuffs, as is the case in the Shafi'i madhhab. They decided not to issue any obligations from the agricultural and plantation products obtained. **Second**, there are community groups that know the obligation of zakat from agricultural and plantation products, but it is equated with other incomes. This means that zakat is imposed on the income they earn, not on agriculture or plantations. Therefore, the level that must be issued is 2.5%, not 5%, or 10% as explained in Qanun Baitul Mal No. 10 of 2018. **Third**, it is the community that knows and realizes that in every excess of property owned there are rights of the poor, but feel that they are not obliged to pay zakat because it is not enough nisab, so they decide to issue obligations in the form of infaq which is handed over directly to the poor in their area.

The difference in public knowledge about agricultural and plantation zakat is due to differences and even inconsistencies in the information they obtain from the teungku, ustadz, community leaders, and even the baitul mall itself. Even some of the administrators of the Nagan Raya mall baitul concluded that zakat from agricultural and plantation

products is mandatory, not because of agriculture or plantations like palm oil, but because of its income. Thus, the provisions regarding nisab and the rate that must be issued are equated with the nisab and the rate of income zakat, not the nisab and the rate of agricultural zakat. According to them, this is what is conveyed and socialized to the community on various occasions. This conclusion is much different from the content of qanun baitul mal no. 10 of 2018, which states that: zakat must be issued from all agricultural and plantation products, not only limited to staple foods.

c. Availability of resources in certain quantities and qualities;

The implementation of qanun baitul mal regarding the obligation of zakat from all agricultural and plantation products requires human resources who not only understand the fiqh of zakat, but also understand the function and position of qanun as fiqh prepared in the context of the nation-state, which is a guideline and binding in the implementation of Islamic shari'a in Aceh.

Facts on the ground show that many *stakeholders* actually feel more bound by the provisions of the fiqh of the Shafi'i madhhab. Especially the MPU which is dominated by traditional dayah scholars who are known as the center for the development of Shafi'iyah fiqh in Barsela. Similarly, the shari'ah baitul mal advisory board is also dominated by those with a background in traditional dayah of the Shafi'i madhhab. Moreover, the majority of teungku gampong, who play a big role in providing understanding to the public about the obligation of zakat in Islam, are known to be very fanatical and hold fast to the Shafi'i madhhab, especially in the matter of worship. They tend to consider the issue of zakat as a matter of worship that does not always have to refer to the needs and development of the times, therefore it is the development of the times that must be adjusted to the provisions of shari'a.

This situation has caused some scholars and community leaders who understand contemporary fiqh problems and are no longer bound by the opinions of the sect, choosing to convey the obligation of zakat on agriculture and plantations to the community of people who are believed to be more open and not fanatical towards certain sects, such as in the university environment, moderate religious organizations such as Muhammadiyah, and special forums that discuss the empowerment of the sharia economy.

In recent years, there have been efforts to recruit members of baitul mall through a selection process involving independent teams, such as Nagan Raya, South Aceh and Simeulue. This selection process is expected to be able to produce more quality resources, because it can minimize subjective considerations in recruiting baitul mall members. However, this is not the case with the MPU as a fatwa institution that is a reference for the community in the matter of zakat, because its members are selected not through a selection process, but through the MUSDA route which is full of political considerations.

Although the members of baitul mal have been selected through a selection process, it is unfortunate that the decision making is heavily influenced by the sharia advisory board and makes it a reference. Even though the sharia advisory board was not selected through a selection process like the members of baitul mall. So that the expected quality is not directly proportional to the policies produced.

d. The attitude of the implementers of programs or policies and the commitment of the bureaucracy;

So far, the program implementers have chosen to return the issue of agricultural zakat to a tradition that has developed in the community, namely the tradition of practicing zakat in the Shafi'i school which requires agricultural zakat only in the form of staple foodstuffs. Because this tradition is very strong, it is feared that changing it will result in rejection and the depletion of public sympathy for the programs and policies of baitul mall that are considered to represent the government. In fact, there is still an element of distrust of some people towards religious institutions formed by the government, because it is suspected that they are still loaded with political interests.

In this case, program implementers and *stakeholders should* position themselves as parties who have a strong commitment to providing socialization and education about the obligation to issue zakat from agricultural and plantation products, as stated in Qanun Baitul Mal No. 10 of 2018. Because they are selected and assigned by the state to assist in the implementation of Islamic shari'a in Aceh in accordance with the applicable qanun. The attitude of the program implementers and stakeholders causes the community to feel that there is no problem with what they have been doing so far.

- e. Bureaucratic structure or operational standards that regulate work procedures and management;

Baitul mal is one of the special institutions in Aceh that was established in order to support the implementation of Islamic law. Institutionally, baitul mall consists of: provincial baitul mall, district baitul mall, and baitul mall gampong. Each baitul has special duties and authorities that distinguish them from each other. Baitul mal gampong is in charge of collecting and distributing zakat from the gampong community such as agricultural and plantation products and other small businesses.

The existence of baitul mal gampong is expected to provide convenience for the community in collecting and distributing zakat to mustahiq, including in the process of socialization and education. However, it is very unfortunate that there are still many villages/gampongs in Nagan Raya and Abdya that do not have baitul mal gampong, so that the community in distributing zakat chooses to distribute it directly or hand it over to *teungku gampong* in the hope that it can be distributed to the mustahiq who has the right and right according to the consideration of the *teungku*.

At the baitul mal gampong level, the chairman of the baitul mall is held by the *imum gampong ex officio*. So that the implementation of qanun baitul mal regarding the obligation of zakat for agriculture and plantations is ultimately greatly influenced by the extent of the understanding of the *imum gampong*, considering that the position of *imum gampong ex officio* cannot be replaced by anyone who does not have a position as *imum gampong*.

From the results of interviews with several baitul mall administrators and community leaders in Barsela, it is known that the factors that affect the implementation of qanun baitul mall in Barsela in general can be seen through two dimensions, namely:

- a. Structural and functional

Structurally, the implementation of qanun baitul mal in Barsela has been supported by the existence of baitul mal institutions starting from the provincial to district levels. Meanwhile, at the gampong level, there are still many gampongs in Barsela that do not have baitul malls. Even from the results of interviews with the management of baitul mal

gampong, it is known that some of the gampongs that already have baitul mall, the administrators are also still confused about the duties and authority of baitul mal gampong, as well as what they have to do so that the community submits the results of their agricultural and plantation zakat to baitul mal gampong. Because in many matters related to the collection and distribution of zakat in general are under the duties and authority of the district baitul mall, except for zakat fitrah and zakat mal obtained from agricultural products and community plantations which are relatively small, and even many are not enough nisab so that they are not subject to the obligation of zakat. While a large amount of plantation products are managed by plantation companies, despite their existence in the gampong, in terms of collecting and distributing agricultural zakat managed by the company is the authority and carried out by the district mall.

Another problem, although it is emphasized in the qanun that agricultural and plantation products must be issued zakat, especially for plantations managed by companies because the results obtained are relatively large due to the size of the land managed, but in its implementation it is constrained by the support of various parties, especially the district government and related institutions, such as the Islamic shari'a office, and MPU. Several community leaders and management of baitul mall explained, of a number of plantation companies in Barsela, only some handed over zakat from their plantations, on the grounds that the employees and employees in the company had issued zakat from the income or salary they received. Support from various related parties is needed, especially to provide an explanation of the obligation of mal zakat from the income in the form of plantation products and salaries of employees and employees of plantation companies. In addition, firmness is also needed from the district government against plantation companies that do not issue zakat from their plantation products, both in the form of regulations and implementation. Each party in providing information must also support each other and pay attention to the consistency of information so as not to cause confusion among the general public.

b. Cultural

The main obstacle in the implementation of qanun baitul mal is the problem of community culture. The people of Barsela in their daily lives are known to be very fanatical about the practice of fiqh of the Shafi'i madhhab. This greatly affects the paradigm and decisions of the community at large on the awareness of paying zakat on agriculture and plantations, especially in the context of an obligation that must be fulfilled. Because in the fiqh of the Shafi'i madhhab, zakat is only required to be excluded from agricultural and plantation products in the form of staple foods.

E. CONCLUSION

Barsela has a huge potential for economic development, making the average agriculture/forestry potential between districts/cities in Barsela much greater than the average of regencies in other Aceh regions. However, the potential of agriculture and plantations in Barsela is not utilized optimally for the economic empowerment of the people through agricultural and plantation zakat as stipulated in Qanun Baitul Mall No.10 of 2018.

The implementation of qanun baitul mall no.10 of 2018 which requires agricultural zakat from all agricultural products and plantations in Barsela seems to be not optimal. This is due to several factors, namely:

1. Qanun baitul has not provided a relatively adequate explanation regarding the procedure for issuing zakat on agriculture and plantations, especially about agriculture and plantations that require large capital in their management.
2. There is an inconsistency of information received by the public from various *main stakeholders*, namely: baitul mall administrators, MPU, scholars and community leaders related to agricultural and plantation zakat related to: law, procedures, and where to be submitted,
3. *The main stakeholders* who are expected to assist in the implementation of qanun baitul mal no. 10 of 2018 do not have the expected understanding regarding the position and function of qanun in the implementation of Islamic shari'a in Aceh. Because in general, they are not selected through a selection process. Especially the baitul mal gampong whose chairman is imum gampong and occupies the position *ex officio*, most of them are still very fanatical about the fiqh of the shafi'i madhhab.
4. The attitude of the program implementers and the main stakeholders seems to be less supportive of the implementation of the baitul mal qanun which requires zakat from all agricultural and plantation products. They chose to return the issue of agricultural zakat to a tradition that developed in the midst of society, namely the tradition of practicing zakat in the Shafi'i school which requires agricultural zakat only in the form of staple foodstuffs. This condition is in line with the depletion of public trust in the baitul mall institution.
5. Many villages/gampongs do not have baitul mall gampong. In fact, the role of baitul mal gampong is very strategic in conducting socialization and education about qanun baitul mal which regulates zakat, including agriculture and plantations to village/gampong communities, the majority of whom are farmers or planters.

Thus, in order for the public to have awareness of the obligation to issue zakat from all agricultural and plantation products in accordance with the provisions of qanun baitul mal no. 10 of 2018, the government must prioritize a cultural approach in addition to an approach that seeks to maximize the structure and function of related institutions in supporting the implementation of qanun.

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