



Fiqh Zakat In The Perspective Of Muhammad Hasbi Ash-Shiddieqy

Jaenal Arifin

Institut Agama Islam Negeri Kudus

zaen110577@iainkudus.ac.id

Abstract

Muhammad Hasbi Ash-Siddieqy studied at Al-Irsyad school (1926). Hasbi's expertise in ijihad, he was able to introduce himself as a well-known intellectual in international world. Related to the results of Hasbi's ijihad, it describes: The state of Indonesian fiqh can be seen in Hasbi's ijihad on zakat by referring to the view of Abu Hanifa which is different from the opinion of the majority of scholars - Hasbi is of the opinion that machines Production in large factories must be zakat. This view is quite relevant with the context of a country builder that requires a lot of capital. Hasbi's opinion on zakat is left to the government for manage it. Because, for Hasbi, zakat is the same as zakat development for the welfare of society, both non-Muslims and non-Muslims Muslim. Therefore, the collection of zakat should also not only addressed to the Muslims, but also to the non-Muslim. Then, the principle of zakat, which is taken on the type of property that is growing, assets that have sufficient nishab, and zakat assets.

Keywords: *Muhammad Hasbi Ash-Siddieqy, Fiqh, Zakat.*

Abstrak

Muhammad Hasbi Ash-Siddieqy menempuh pendidikan di bangku sekolah Al-Irsyad (1926). Keahlian Hasbi dalam ijihad ia mampu memperkenalkan diri sebagai intelektual yang terkenal di dunia internasional. Terkait dengan hasil ijihad Hasbi mennggambarkan keadaan fiqh ke-Indonesiaan dapat dilihat pada ijihad Hasbi tentang zakat dengan mengacu pada pandangan Abu Hanifah yang berbeda dengan pendapat jumhur ulama. Hasbi berpendapat bahwa mesin-mesin produksi di pabrik besar wajib di zakati. Pandangan ini cukup relevan dengan konteks pembangun negara yang membutuhkan banyak modal. Pendapat Hasbi mengenai zakat diserahkan kepada pemerintah untuk mengelolanya. Sebab, bagi Hasbi zakat tersebut sepaket dengan pengebangan untuk kemakmuran masyarakat, baik non muslim maupun muslim. Oleh karena itu, pungutan zakat seharusnya juga tidak hanya ditujukan kepada kaum muslimin, akan tetapi juga kepada kaum nonmuslim. Kemudian, prinsip zakat, yaitu diambil pada jenis harta yang berkembang, harta yang sudah cukup nishabnya, dan zakat harta.

Kata Kunci: Muhammad Hasbi Ash-Shiddiqy, Fiqh, Zakat

INTRODUCTION

Allah SWT sent down Islamic shari'ah (law) to regulate human life, both as individuals and as members of society. This is different from the concept of law outside of Islam which is only intended to regulate human life as members of society (Usman, 2002:65).

Islamic law has progressed and developed along with the development of Islam throughout the world. This brought many changes and the need for Muslims for solutions to problems developed. The development of the times and places influenced Islamic laws. The number of Islamic reformers and modernists has colored the development of modern Islamic law thinking in the world and even in Indonesia. In Indonesia there have also been many reformers who have fresh and modern ideas on Islamic law. One of them is Hasbi Ash-Shiddieqy, an Islamic figure who was born in Aceh. Therefore, in this paper the author will discuss Muhammad Hasbi Ash-Shiddieqy's Islamic legal thoughts starting from his biography, works, and Islamic legal thoughts related to *ijtihad zakat* which he initiated.

RESEARCH METHODS

The writing of the article uses a type of library research using a qualitative approach. The data used is secondary data, namely data obtained through literature review, which includes; 1) Secondary legal materials in the form of short biographies of figures, and the legal basis for thinking about zakat. 2) Primary legal materials in the form of expert opinion, scientific work, articles, papers, scientific journals, and results of previous research. 3) Tertiary legal material is data that has instructions and explanations for secondary and primary source material which includes legal dictionaries, Indonesian Language Dictionary, and other data sources, such as the internet. The methods used in collecting data are documentation, observation, and interviews. Interviews were conducted with informants who were obtained from *amil zakat* officers or the national zakat agency (BAZNAS).

DISCUSSION

Biography of Muhammad Hasbi Ash-Shiddieqy

Muhammad Hasbi Ash-Shiddieqy was born in Lhokseumawe Aceh, on March 10, 1904 in the middle of a family of official scholars, his mother was named Tengku Amrah, was the daughter of Tengku Abdul Aziz, the incumbent of Qadhi Chik Maharaja Mangkubumi. His father named al-Haj Tengku Muhammad Husen Ibn Muhammad Su'ud occupied the position of Qadhi Chik, they were among the great people of Tengku Chik in Simeuluk Simalangga (Nouruzzaman, 2001:3). Tengku Chik in Simeuluk is a descendant of Faqir Muhammad (Muhammad Al-Ma'shum) who is a descendant of Abu Bakar Ash-Shiddiq, the first Caliph of the Al-Rasyidin Caliphs, there are even some writings that say that Hasbi is the 30th descendant of Abu Bakr Siddieqy. Related to this, all members of his family were given the name Ash Shiddieqy behind his name, starting in 1925 (Ensiklopedi Islam, 1999:94).

When he was a teenager, Muhammad Hasbi Ash-Shiddieqy was well known among the people because he had been involved in preaching and debating in discussions, so that they were famous and became popular among the people at that time (Nouruzzaman, 1997:10). His first level of education was at the Islamic boarding school led by his father. At the age of 8 he had completed the Al-Qur'an and one year

he studied Qira'ah and Tajweed as well as the basics of Tafsir and Fiqh from his father. After studying with his father he then met one of the reformers in Islam in Indonesia, namely Syekh Muhammad Ibn Salim al-Kalili, he lives in Lhokseumawe. Hasbi's meeting with Sheikh al-Kalili gave him the opportunity to read books written by pioneers of reformers of Islamic thought and also had the opportunity to read magazines that voiced the voices of renewal which were published in Singapore, Pulau Pinang and Padang and also received direct guidance from Sheikh al-Kalili (Ensiklopedi Islam, 1999:94).

Muhammad Hasbi Ash-Shiddieqy also plunged into the world of education and built educational facilities and wrote several works. He died at the Jakarta Islamic Hospital on Tuesday, December 9, 1975, exactly one week before Prof. Dr. Hazairin. He was buried side by side with the tomb of Prof. Thoha Yahya Omar and near Sa'aduddin Jambek's grave at the IAIN Syari Hidayatullah Jakarta Ciputat cemetery, South Jakarta. Hasbi died leaving 4 children (2 boys and 2 girls) and seventeen grandchildren.

Muhammad Hasbi Ash-Shiddieqy was born in Lhokseumawe, North Aceh on March 10, 1904 in the middle of a family of official scholars. In his body flows mixed Arab blood. From his genealogy it is known that he is the 37th descendant of Abu Bakr ash-Shiddieq. The child of the couple Teungku Amrah, the daughter of Teungku Abd al-Aziz, the governor of Qadhi Chik Maharaja Mangkubumi and Al-Hajj Teungku Muhammad Husen ibn Muhammad Mas'ud. When he was 6 years old his mother died and was raised by Teungku Syamsiyah (his aunt). Since he was 8 years old Hasbi traded (nyantri) from one dayah to another which was in the center of the Pasai kingdom in the past.

The interesting side of Muhammad Hasbi Ash-Shiddieqy is, First, he is a self-taught person. His education went from dayah to dayah and only one and a half years sat at Al-Irsyad school (1926). Based on such formal education, he showed himself as a thinker. His ability as an intellectual is recognized by the international community. He was invited and presented a paper at the international colloquium which was held in Lahore, Pakistan (1958). Apart from that, he is different from other reformers in Indonesia, because before he went on pilgrimage they had delivered reforms in the Middle East while studying. *Second*, he began to move in Aceh, in a community that is known to be fanatical, some even thought it was "haunted". However, when Hasbi first embarked on the struggle for renewal, he was very brave in differences, he was very strong in his beliefs and had a high enthusiasm for carrying out the struggle for reform, even though he was opposed by those who did not agree with him. *Third*, in his opinion he feels himself free and not bound by the opinions of his group. In fact, he dared to differ from the majority of scholars, something that rarely happens in Indonesia. *Fourth*, he was the first person in Indonesia who, since 1940 and emphasized again in 1960, called for the development of fiqh with Indonesian characteristics. This appeal shocked some Indonesian ulema. They spoke out against fiqh (law in concrete) being Indonesianized or localized. For them, fiqh and sharia (law in abstracto) are meaningful and equally universal.

His academic career, before his death, namely obtaining two Doctor Honoris Causa degrees for his services to the development of Islamic higher education and the development of Islamic science in Indonesia. One was obtained from the Bandung

Islamic University (UNISBA) on March 22, 1975 and from IAIN Sunan Kalijaga Yogyakarta on October 29, 1975. On December 9, 1975, after several days of entering the pilgrimage quarantine, in order to perform the pilgrimage, he died, and his body buried in the IAIN Ciputat Jakarta family cemetery. At the funeral ceremony for releasing the body of the deceased, he also greeted the late Buya Hamka and at the funeral he was released by the late Mr. Moh. Rum. The final manuscript completed was the Hajj guide (Nouruzzaman, 1997:3).

Intellectual Work of Muhammad Hasbi Ash-Shiddieqy

Muhammad Hasbi Ash-Shiddieqy is a scholar who is productive in writing Islamic thought ideas. According to records, the books he wrote numbered 73 titles (142 volumes). Most of his works are fiqh (36 titles). Other fields are hadith (8 titles), interpretation (6 titles), monotheism (kalam science) (5 titles). While the remaining no less than 17 titles are general Islamic themes and no less than 50 articles have been written in the fields of interpretation, hadith, fiqh and ushul fiqh as well as guidelines for worship. Among these works, the following will only present a few related works in certain fields of knowledge.

Field of Al-Qur'an Tafsir and Knowledge: 1) Several Series of Verses (1952); 2) History and Introduction to Interpretation (1954); 3) Interpretation of Al-Qur'anul Majid An-Nur (30 chapters) (1956); 4) Interpretation of Al Bayan (1966); 5) Miracles of the Koran (1966); 6) Al-Qur'an Science: Main Media in Interpreting Al-Quran (1972).

Field of Hadith and Hadith Knowledge: 1) Some Summary of Hadith (1952); 2) History and Introduction to Hadith Science (1954); 3) 2002 Mutiara Hadist, 8 volumes (1954-1980); 4) Basics of the Knowledge of Hadith, 2 volumes (1958); 5) Hadith Problematics as Basis for the Construction of Islamic Law (1964); 6) Collection of Legal Hadiths, 11 volumes (1970-1976); 7) Rijalul Hadis (1970); 8) History of the Development of Hadith (1973).

Field of Jurisprudence/Ushul Fiqh: 1) History of Islamic Courts (1950); 2) Sacrifice Guide (1950); 3) Prayer Guidelines; 4) Islamic Fiqh Laws; 5) Introduction to Islamic Law (1953); 6) Zakat Guidelines; 7) Al-Ahkam (Guidelines for Muslims) (1953); 8) Fasting Guidelines; 9) Religious lectures; 10) Blood Transfusion From the Point of Islamic Law (1954); 11) Summary of Zakat and Fitrah Guidance (1958); 12) Islamic Sharia Responding to the Challenges of the Age (1961); 13) Islamic Judiciary and Procedural Law; 14) Polygamy According to Islamic Shari'a 15) Introduction to the Science of Fiqh (1967); 16) Baitul Mal Resources and Use of State Finances According to Islamic Teachings (1968); 17) Zakat as One of the Building Elements of a Prosperous Society (1969); 18) Constitutional Law Principles According to Islamic Shari'a (1969); 19) History of Growth and Development of Islamic Law (1971). 20) Intergroup Law in Islamic Jurisprudence; 21) Mathla' Differences Do Not Require Us to Be Different in Starting Fasting (1971); 22) Usul Fiqh; 23) State Science in Islamic Jurisprudence (1971); 24) Several Problems of Islamic Law (1972); 25) Collection of Questions and Answers (1973) (26) Death Penalty in Islamic Sharia; 27) Causes of Differences in the Ulama's Understanding in Establishing Islamic Law; 28) Principles of Handling of Madzhab Imams in Fostering Islamic Law; 29) Introduction to Fiqh Muamalah; 30) Facts about the trustworthiness of Islamic law (1974); 31) Philosophy of Islamic Law (1975); (32) Islamic Jurisprudence Has Elastic Power, Complete,

Round and Complete (1975); 33) Introduction to Comparative Science of Madzhab (1975); 34) Scope of Ijtihad of Ulama in Fostering Islamic Law (1975); 35) Dynamics and Elasticity of Islamic Law (1976); 36) Guidelines for Hajj (Supian, 2012:192).

The Essence of Zakat Perspective Muhammad Hasbi Ash Siddieqy

The essence of zakat in the language (etymology) of zakat is clean growth, development, blessing, praise, and kindness (Djuanda, 2006:10). Zakat etymologically there is also an explanation in QS At-Taubah verse 103;

حُذِّ مِنْ أَمْوَالِهِمْ صَدَقَةٌ تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

“Take zakat from their property to clean and purify them and pray for them. Truly your prayer (grow) peace of mind for them. Allah is all-hearing and all-knowing”.

Based on the explanation of the verse confirms that zakat is a cleanser and purifier for oneself. Therefore, people who pay zakat will get peace of mind and their faces will shine with cleanliness (Ambara, 2009:19).

Issuing zakat is a form of movement to create an attitude of justice in society. Just actions will have an impact on a life that upholds good values. The essence of issuing zakat is not only for the fertility of wealth for oneself, but also for the prosperity of the community so that they live in prosperity. Likewise zakat issued to provide assistance to people who are poor, weak both physically and mentally (Ash Shiddieqy, 2009:7).

Related to this, issuing zakat is a purification of one's wealth and soul to get peace of life, as well as to help poor and weak people to get a prosperous life.

According to the opinions of the four Madzabs which guide Muslims in determining syarak law, he interprets zakat with different opinions. The opinions of the adherents of the four schools of thought are:

1. Shafi'i Madzhab; Zakat is an expression to issue wealth or grow according to a special way.
2. Maliki Madzhab; Zakat is giving out a special part of a special property that has reached the nishab to those who are entitled to receive it. When the ownership is full and has reached haul (one year).
3. Hanafi School; Zakat is making a portion of a special property as the property of a special person in accordance with the provisions of the Shari'ah.
4. Hambali Madzhab; Zakat is a mandatory right to be issued from specific assets for specific groups as well (Ambarawa, 2009:20).

Scholars give different views on the meaning of zakat, however, in essence it has the same goal as the others. Zakat according to the agreement of the scholars is to issue a portion of assets in accordance with predetermined syar'i provisions. The owner of the property is required by Allah SWT, to issue zakat, then give it to people who are less able and entitled to receive it. Therefore, Muhammad Hasbi Ash-Shiddieqy (1999) argues that zakat is a certain taking of certain assets, according to certain characteristics to be given to certain groups (Ash-Shiddieqy, 2009:43).

The meaning of Muhammad Hasbi Ash-Shiddieqy's statement is that zakat can be issued when it reaches the calculation (*nishab*) of wealth owned by a person, then

the property is issued according to the nature and type of property owned. The zakat that is issued is handed over to those who are entitled to receive it, in other words it is given to the poor or underprivileged and weak people both physically and mentally.

Source Ijtihad Muhammad Hasbi Ash-Siddieqy

Al-Qur'an

In relation to the source of Islamic Law, Muhammad Hasbi Ash-Shiddieqy has several views on the existence of the Qur'an as a source of Islamic Law, namely: *First*, the problem of translating and writing the Qur'an into languages and characters other than Arabic, *Second*, the problem of *Nasikh* and *Mansukh* in al-Qu'an, *Third*, Interpretation method, and *Fourth*, about the story of *Israiliyyat* used by some Mufasssir. In the problem of translation and interpretation of the Qur'an into languages and characters other than Arabic, Hasbi chose the opinion that allows it as embraced by some Egyptian, Indian, and Shatibi scholars. In this problem, Hasbi disagreed with Ibn Taymiyyah who was defended by Rashid Ridha in al-Mannar magazine and quoted again in Tafsir al-Mannar and firmly held by Abd. Rahman Taj. Their reason is that it is impossible for the language of the Qur'an to be copied into another language with the correct meaning (Ash-Shiddieqy, 2009:106).

According to Muhammad Hasbi Ash-Shiddieqy, in several places the Qur'an names himself with *Zikru li al-'alamin* and Muhammad was sent to be *Naziru li al-'alamin*. In order for the Qur'an to be able to function itself as *Zikr li al-'alamin*, then the translation of the Qur'an into the languages of the world is certainly a way that supports the achievement of the function of the Qur'an, because it should not be prohibited, even if it is not want to encourage him. Regarding the use of letters other than Arabic letters to write the Qur'an, it allows it. Hasbi's attitude was accompanied by him directly compiling the 30-volume Tafsir al-Qur'an Majied "*an-Nuru*" and the 4-volume Tafsir al-Bayan in Indonesian. To interpret verse by verse, in tafsir an-Nur, it uses Latin characters to write verses. Regarding *nasikh-mansukh* in the Qur'an, he thinks that the Qur'an does not contain verses that are *nasikh* and *mansukh*. He chose this opinion, in addition to this opinion being more correct for him, he also saw those who thought there were *nasikh mansukh* verses, nor was there a consensus on how many verses there were. So the certainty of how many verses are *nasikh* and *mansukh* means establishing that there is something invalid or wrong in the Qur'an.

Al-Qur'an is a law that is immortalized until the end of time and becomes a proof for all time. In this position of the Qur'an, it is not appropriate if there are verses in it that no longer apply (Nurhisam, 2016: 174). Moreover, it should be remembered that most of the content of the Qur'an is *kulliyat*, not a special *juz'i*, the laws in it are explained in general, not tafsili. The real meaning of *nasakh* is copying. If abrogation is to be interpreted as the removal of the law and the verse is a verse of the Qur'an, then the understanding is that it can be abrogated, so there is no abrogation in the Qur'an. Based on the difference in meaning between the same verses found in the Al-Qur'an both outwardly and in interpretation, it can be resolved by correcting the meaning of the verses so that the contradictions can be eliminated (Ash-Shiddieqy, 1980:125).

Regarding the method of interpretation, Muhammad Hasbi Ash-Shiddieqy argues that in interpreting the Qur'an, the explanation must first be sought from the

Qur'an itself. Therefore, it is often found that there is a verse quote that is briefly mentioned in one place, while the explanation of the verse is in another place. Because Allah knows better his will. If you can't find a verse that explains something to be interpreted, then look for the explanation in the Hadith, if it's not in the Hadith, then look at the interpretation of the Companions. As for the Israiliyat and Nashraniyat stories that some Tabi'in scholars used to interpret the verses of the Koran, Hasbi regretted their carelessness. Therefore, this attitude of tolerance is not agreed upon by some scholars and Muhammad Hasbi Ash-Shiddieqy does not agree.

Al-Sunnah

Al-Sunnah is the second source of law after the Al-Qur'an which has been agreed upon by the majority of scholars in the field of Islamic law. Muhammad Hasbi Ash-Shiddieqy is of the view that the opinion of ushul fiqh experts that must be understood and practiced, namely sunnah is all the words, deeds/ utterances, *taqrir* of the Prophet related to law. He said that according to Hadith experts, the understanding of Hadith and Sunnah contains the same meaning. However, in essence there is a difference between Hadith and Sunnah. Therefore, if you look at the meaning of the pronunciation of the penulayat, it is not *mutawatir*, which causes the isnad to be not *mutawatir* either, however, when it is used *mutawatir*, it can be said to be sunnah (Ash-Shiddieqy, 1974:22).

According to him, the Sunnah, like the Qur'an, has two characteristics: first, it is a law; second, guidelines for establishing a law. The determination of the law given by the Prophet never contradicts the principles of the Qur'an. Therefore, in the determination of the law exemplified by the Prophet, it has general and specific characteristics. The characteristics that serve as clues to prove that a hadith is general or specific are located in the evidence (*qarinah*) that mentions its specificity or generality. If against the Qur'an Hasbi chooses the opinion that states that there is no *nasikh* and *mansukh* for the hadith, especially the Qauli Hadith and takes the opinion that states that there is *nasikh* and *mansukh*, the abrogation of a Hadith is done by the Qur'an and some is done by Hadith that came later (Ash-Shiddieqy, 2009:112).

Regarding the limitation of hadiths that involve legal problems, Hasbi believes that authentic hadiths are those that do not have defects in their structure, do not contradict the Qur'an or *khobar mutawatir* and the link in the chain of chain of transmission are those who are just and have strong memorization. However, in fact, a hadith can be said to be authentic if it does not contain defects in the chain of transmission, *matan*, and does not contradict the verses of the Qur'an. Therefore, according to Hasbi, which is only Sahih in its chain of transmission is not included in the category of Sahih Hadith (Ash-Shiddieqy, 1981:109). With regard to the Sunday hadith, Hasbi has the same opinion as Syafi'i who said that the Sunday hadith is not used to specialize (*takhsis*) the global nature mentioned in the Qur'an, but the contents of the Sunday hadith have been agreed upon by the scholars (Ash-Shiddieqy, 1981:66). As for the Daif Hadith, Muhammad Hasbi Ash-Shiddieqy said, all scholars agreed not to allow the Daif Hadith to establish a law. The person who narrates the Daif Hadith is prohibited from mentioning emphatically, that the Prophet said (Ash-Shiddieqy, 1981:239).

1. *'Urf*

Regarding *'urf* it seems that Muhammad Hasbi Ash-Shiddieqy has a special concern. According to Hasbi, the fiqh law that should be enforced in Indonesia is the fiqh according to the Indonesian version. Related to the legal basis of the Indonesian version of fiqh, it will be an experience that contains the meaning of *'urf* which is in accordance with the provisions of sharia law that apply in Islam. The word *'urf* is very influential in enriching the treasury of fiqh law in Indonesia. However, the law of *'urf* is enforced based on an assessment by sharia law which is the benchmark in the use of *'urf*.

2. The principle of changing laws according to developments

In addition to the principles of *'urf* and customs, which are principles that produce elastic power for Islamic law, there is another principle, which is the principle of changing the law according to the development of time, place and needs. This principle is not much observed by *ushul* scholars. This principle, continued Muhammad Hasbi Ash-Shiddieqy, requires us to pay attention to the welfare of society and the welfare that is the basis for the law. According to the research done by the experts, when a text is linked to a matter of worship, then the text remains unchanged and cannot be replaced. And when the text is linked to the matter of muamalah, then what is observed in this matter, is the intended meaning of the law and its vices. The scholars have different opinions on changing the law that has been established in the text, and which disallows it and some allow it in some circumstances (Ash-Shiddieqy, 1975:35).

When Muhammad Hasbi Ash-Shiddieqy spoke about the expression of the fuqaha changing the law because of changing times, he presented many legal breakthroughs that had been made by Umar bin Khattab, even though the breakthrough he made was in the name of *siyasat syar'iyah*, namely fiqh laws which were realized to maintain *maqasid syar'iyah*. According to Hasbi, the law stipulated based on *maqasid syar'iyah* is not a law that is general and fixed, but rather it is a law that develops, dynamically according to the times, changing and changing (Ash-Shiddieqy, 1973:61).

5. *Maslahah Mursalah*

There is no dispute of opinion among the scholars that all syara' laws are intended to bring about the benefit of mankind, whether it is *dlaruriyah*, *hajiyyat*, or *tahshiniyyat*. By paying attention to the opinions of the scholars regarding the benefits of *mursalah*, it is clear that no one has said that sharia is not built on the basis of benefits (Ash-Shiddieqy, 1975:34).

Principles in the Implementation of Zakat Perspective of Muhammad Hasbi Ash-Shiddieqy

Based on the opinion of Muhammad Hasbi Ash-Shiddieqy regarding the issue of zakat, he agrees with the majority of scholars that what is the main subject of zakat is property, not people. Everyone has the right to issue zakat on the assets they have regardless of the religion they profess. Therefore, Hasbi argues that zakat

can also be collected by non-Muslims to consider it as a government effort to prosper and to ensure people's welfare. Muhammad Hasbi Ash-Shiddieqy's thoughts are based on his opinion, namely; *First*, the legal zakat can be used for all religions. *Second*, Umar ibn al-Khatthab (581-644 AD), had decided to collect zakat through the Bani Taghluba Christians, at that time he served as the second caliph after the death of the Prophet Muhammad. The distribution of zakat to the community is channeled to the underprivileged or poor population, both among Muslims and non-Muslims because they also have the right to receive a share of zakat. This opinion aims to build the prosperity of the population in one country. This view is based on the function of zakat as an effort to foster the welfare of society in one country. In general, the zakat issued serves to enable people to live with a clean, honest, just soul, and uphold social values, so as to realize the government's aspirations to become a prosperous and prosperous country (Ash-Shiddieqy, 2009:58).

Related to the understanding among Muslims regarding zakat in the pillars of Islam is something that is obligatory and cannot be separated from that person's Islam. It has been absolutely regulated in sharia law regarding the nishab (limit on assets that must be issued zakat), the amount of zakat that must be issued, conditions, time, and method of payment. Implementation can be divided into three groups, namely; 1) those who pay zakat (*muzakki*), 2) those who receive zakat (*mustahik*), 3) those who distribute zakat (*amilin*), namely people assigned by the local government.

Zakat that is well managed will have an influence on the prosperity and welfare of the population in a country or region. Collection of zakat obtained through existing assets in the community can be collected, then distributed to the poor or underprivileged people in the area.

As quoted in his book entitled; Indonesian Fiqh, Initiator and Idea (1997), Hasbi is of the view that there are three basic principles in the implementation of zakat, namely:

1. Types of zakat can be taken from growing assets.
2. Zakat can be taken after reaching a predetermined wealth limit (*nishab*). The nishab has been determined by the syara text, so it cannot be changed according to the conditions. For example, assets in the form of gold cannot be replaced with other things.
3. Zakat on assets (*zakat al-mal*), is issued every year.

Related to this, according to Muhamamd Hasbi Ash Shiddieqy, in general, the assets that must be issued zakat are assets, namely:

1. Zahir assets (*amwal zahiriyah*) are assets that can be counted even though they are not the owner of the assets. For example, assets in the form of agricultural products such as grains, fruits, and livestock assets such as cows, camels, and goats. Included in the zahir assets are mining and rikaz goods.
2. Inner assets (*amwal bathiniyah*) are assets in the form of gold, silver, money, as well as assets resulting from trade and work as laborers and professions.

Based on several types of assets that can be determined by how much percentage of assets that must be issued. The assets are not the same as the percentage that must be issued. Depending on how hard or difficult it is to obtain the property, if the property is obtained easily then the obligation to pay more is greater, but if it is

obtained with difficulty and requires a lot of money and effort, then the obligation to pay zakat is also smaller. Therefore, it can be seen that the types of assets that can be issued are in accordance with their levels. Related to this, it can be determined that assets that must be spent at 10% are assets obtained through agricultural products that do not require irrigation and costs and do not drain human energy. Then the assets that can be issued as much as 5% are assets that require costs and work costs and drain human energy. Likewise, there are types of assets for which zakat is obligatory only 2.5%, namely assets in the form of gold, silver, assets that are traded and the zakat is only paid once. There is another zakat for livestock which is arranged very neatly as well as other assets which can be determined according to the amount of zakat on these assets. There are also treasures found from within the earth, namely mining goods, sea wealth, or treasures called rikaz, the zakat is 20%, does not require a *haul* (one year period) and is issued only once when obtained after cleaning.

The zakat officer (*amil*) is required to have a deep understanding related to assets for which zakat is obligatory and which are not obligatory. Because the issue of zakat also requires *ijtihad* or effort to seek laws that develop among the community. Likewise, the *jumhur ulama* use the *ijtihad* method (the search for law based on existing texts) and *qiyas* to determine the type of property that must be zakatable nowadays. One source of zakat that has many opportunities or capabilities for the development of a modern economy is corporate zakat. Although the source of law regarding corporate zakat is not found in the texts of the Al-Qur'an and Sunnah which confirm it directly. However, the determination of company zakat can be seen in the principle of productive zakat, commonly known as the principle of *an-nama'* or *al-istinma* (productive principle). This exists regardless of basic needs based on the general arguments related to zakat in the Qur'an and Sunnah.

Determination of obligatory zakat on the types of assets owned by a person both assets that grow and develop in the modern economy. This shows the development of Islamic law according to the context of the times. The application of zakat law is very elastic in Islamic economics which shows the just nature and good spirit in Islamic teachings. According to Prof. Afif Abdul Fatah Thabbarah Ruh al-Din al-Islamy argues that the law contained in Islamic teachings does not only revolve around the values of justice that apply to all human beings. However, walking in accordance with the law of benefit and the needs of human life, in line with the benefits and needs of human life, every era, and even though that era changes and develops from time to time.

CONCLUSION

Muhammad Hasbi Ash-Shiddieqy argues that zakat is wealth that can be issued zakat when it reaches the calculation (*nishab*) of wealth owned by a person, then the property is issued according to the nature and type of property owned. The zakat that is issued is handed over to those who are entitled to receive it, in other words it is given to the poor or underprivileged and weak people both physically and mentally.

The basic source of Islamic law according to Hasbi Ash-Shiddieqy is based on the Al-Qur'an, Al-Sunnah, 'urf, the principle of changing the law according to developments, and *maslahah mursalah*.

Based on the principles in the implementation of zakat, Muhammad Hasbi Ash-Shiddieqy provides a conclusion about his *ijtihad fiqh zakat*, namely; 1) The source of zakat is a fertile treasure, which produces. 2) Regarding assets that are growing at the present time, which were not known at the time of the apostle, we can carry out *qiyas* on assets that have been subject to zakat by the apostle, or we issue the law by looking at the jurisprudence of determining the companions after the apostle died. Thus, all sources of wealth that were born in this modern era cannot be separated from the obligation to pay zakat. 3) Zakat is unlimited in the type of property taken at the time of the apostle only.

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