

## Al-Qarafi's Perspective on the Determination of Agricultural Zakat Amounts

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**Abstract:** The provisions governing agricultural zakat rates derived from hadith are often understood as fixed numerical stipulations that are not subject to change. Such an understanding gives rise to various problems when confronted with the socio-economic dynamics of modern society, particularly in relation to production costs, agricultural systems, and patterns of distribution. This article aims to analyze how al-Qarāfi positions the hadith on zakat rates as a source of law and how the position of Rasūlullāh is to be understood when conveying these provisions. The study employs a normative legal approach using qualitative library-based research, with hadiths concerning agricultural zakat rates as the primary sources, examined alongside historical evidence of pre-Islamic and post legislation systems of levies. The analysis applies al-Qarāfi's theoretical framework concerning the differentiation of the Prophet's status as a conveyor of *risalah* and as a *al-hākim* exercising *ijtihad* within the domain of legal policy. The findings indicate that the '*usyr*' provision in agricultural zakat cannot be separated from its historical context and the socio-economic structure of Arab society at the time, nor from the capacity of Rasūlullāh as a political leader who reorganized systems of fiscal obligation. From al-Qarāfi's perspective, the zakat rate provisions are more appropriately understood as contextual legal policies oriented toward justice rather than as rigid prescriptions of *māhdah* worship that are insulated from change. This perspective allows for a legal interpretation that preserves the authority of hadith while simultaneously accommodating flexibility in response to evolving socio-economic conditions.

**Keywords:** Al-Qarāfi; Hadith; Agricultural Zakat; *Usyr*; Islamic Law.

**Abstrak:** Ketentuan *miqdar* zakat pertanian yang bersumber dari hadis sering dipahami sebagai ketetapan angka yang bersifat baku dan tidak dapat berubah. Pemahaman tersebut memunculkan berbagai problematika ketika dihadapkan dengan dinamika sosial ekonomi masyarakat modern, terutama terkait biaya produksi, sistem pertanian, dan praktik distribusi hasil. Artikel ini bertujuan menganalisis bagaimana al-Qarāfi menempatkan hadis ketentuan tarif zakat sebagai sumber hukum serta bagaimana posisi Rasulullah ketika menyampaikan ketentuan tersebut. Penelitian ini merupakan penelitian hukum normatif dengan pendekatan kualitatif berbasis studi pustaka, menggunakan hadis-hadis tentang tarif zakat pertanian sebagai data utama yang dikaji bersama fakta sejarah pungutan pra-Islam dan pasca pensyariatan zakat. Analisis dilakukan dengan menggunakan teori al-Qarāfi tentang perbedaan status Nabi sebagai penyampai *risalah* dan sebagai *al-*

*hākim* yang berijtihad dalam wilayah kebijakan hukum. Hasil kajian menunjukkan bahwa ketentuan ‘usyr dalam zakat pertanian tidak dapat dilepaskan dari konteks sejarah dan struktur sosial ekonomi Arab saat itu, serta dari kapasitas Rasulullah sebagai pemimpin politik yang melakukan penataan sistem pungutan. Dalam perspektif al-Qarāfi, ketentuan tarif tersebut lebih tepat dipahami sebagai kebijakan hukum yang kontekstual dan berorientasi pada keadilan, bukan sebagai ketetapan ibadah *mahdah* yang tertutup dari dinamika. Pemahaman ini membuka ruang penafsiran hukum yang tetap menjaga otoritas hadis, sekaligus memungkinkan fleksibilitas dalam merespons perubahan kondisi sosial ekonomi.

**Kata kunci:** Al-Qarāfi; Hadis; Zakat Pertanian; ‘Usyr; Hukum Islam.

## Introduction

A dynamic society requires zakat and its provisions to be understood beyond a static rule. The proximity of zakat to human life in sociological and anthropological terms suggests that its normative dimension and its social dimension need to be read dynamically, so that both remain aligned with changing social conditions. Zakat as a pillar of Islam, and its command as *qatī* (definitive in its normative force), also calls for forms of implementation that can respond to such dynamics. An implementation that is insensitive to change risks producing new inequalities and obscuring the core values of Sharia that are meant to realize broad *maṣlahah* (public welfare). One practical effort lies in dynamization or renewal of certain provisions, whether through re placing a legal ruling, re interpreting its legal basis, or re interpreting the command itself. Zakat is understood as a system directed toward equitable welfare and justice, so that it is not only conceived as a servant's obligation to God, but also as a social obligation toward others. This issue does not stop at zakat management, but reaches the way the authority of *ḥadīth* on tariff provisions is read when confronted with changes in cost structures and production risks.

Conditions surrounding zakat at the early stage of its legislation cannot be equated in a simple manner with present social conditions, because differences in economic circumstances may generate instability and even injustice in implementation. Rising operational costs today make disparities more visible, and this has led to differences in standards and tariff rates applied across regions.<sup>1</sup> BAZNAS (Badan Amil Zakat Nasional, the national zakat authority) has noted divergent practices in several areas, for instance the calculation of zakat based on net or gross yields at rates of 5 percent or 10 percent.<sup>2</sup> A further mismatch between what is understood as the Prophet's original rule and contemporary practice can be found in East Lampung, where zakat is not paid after each harvest but is instead calculated per semester and paid twice a year.<sup>3</sup>

<sup>1</sup> Andi Muhammad Aidil and Hasanuddin, “Community Perceptions of Agricultural Zakat in View of Sharia Economic Law (Leppangeng Village, Belawa District, Wajo Regency),” *Formosa Journal of Applied Sciences* 1, no. 6 (2022): 967–80, <https://doi.org/10.55927/fjas.v1i6.1693>.

<sup>2</sup> SURABAYA BAZNAS, “Hitung Zakat Pertanian Dengan Mudah, Syariah Dan Berkah,” *BAZNAS Badan Amil Zakat Nasional Kota Surabaya*, Desember 2025, <https://kotasurabaya.baznas.go.id/artikel/show/hitung-zakat-pertanian-dengan-mudah-syariah-dan-berkah/30618>.

<sup>3</sup> Dita Rosella et al., *ANALISIS PRAKTIK ZAKAT PERTANIAN PADA PETANI DESA PENLANGAN KECAMATAN MARGA SEKAMPUNG KABUPATEN LAMPUNG TIMUR*, n.d.

Such conditions have expanded zakat studies across multiple lines of inquiry. This expansion should not be read as a weakness or deficiency of zakat, given its position as a central shariah provision as well as a crucial financial and social institution. A more careful reading and re interpretation of the nature of zakat and its provisions can produce a more accurate meaning that remains within the main values of shariah and does not displace the established legal sources.

The growing discussion on non-conformity with existing rules has also encouraged various innovations in the legal implementation of zakat tariffs. These innovations are often presented as solutions when *maṣlahah* and justice are viewed as not yet achieved in practice. Certain readings even tend to treat *maṣlahah* indicators as the sole measure, to the point of shifting or setting aside provisions that have long been understood to derive from authoritative sources.<sup>4</sup> This tendency suggests that the central problem is not simply whether innovations exist, but how the legal sources that underlie tariff provisions are understood and applied.<sup>5</sup> On that basis, this study seeks to place those sources more precisely by treating *ḥadīth* as the primary foundation that remains relevant, through a broader perspective that does not undermine *ḥadīth* in its standing as a legal source.

This exposition gives rise to two research questions addressed in this study. The first asks how al-Qārāfi positions *ḥadīth* on zakat tariff provisions as a legal source. The second asks how the position of Rasūlullāh (the Messenger of God) should be understood when conveying the *ḥadīth* that stipulates zakat tariff provisions. These questions form the basis for reading tariff related *ḥadīth* in a broader and different way, without undermining its standing as one of the principal legal sources. The discussion of agricultural zakat also shows that *al-‘usyr* (1/10), known as a pre-existing levy, is not automatically applied as a single measure for all agricultural situations. Tariff provisions in *ḥadīth* indicate that the measure can be conditioned, because alongside *al-‘usyr* there is *niṣf al-‘usyr* (1/20) when certain circumstances require greater burdens and costs. This emphasis on *miqdār* (a measured amount) is important for underscoring that the provisions of agricultural zakat can operate in accordance with circumstances, without removing *ḥadīth* from its position as the legal basis.

Studies on agricultural zakat tariff provisions can be grouped into two main streams. The first stream emphasizes tariff flexibility through considerations of *maṣlahah* (public welfare) and *maqāṣid* (objectives of the law). The second stream links the validity of *niṣāb* (minimum threshold) and percentage rates to early Arab economic standards, particularly the weight measures of dinar and dirham, so that tariff provisions are read as closely attached to early economic practice. Tariff rates set by the Prophet, ranging from 2,5 percent to 10 percent, have often been understood from their emergence to the present as a single rule agreed upon by scholars. Yet, these figures have been discussed in more dynamic ways. Hendri and Faiz argue that applicable *niṣāb* and tariff calculations are more appropriate when based on rice rather than unhusked paddy, because such a method is seen as more relevant

<sup>4</sup> Ulan Pitriyani, “Maṣlahah-Based Appraisal of Consignment Contracts: Micro, Small, and Medium Enterprises (MSME) in Pekanbaru,” *Az-Zarqa: Jurnal Hukum Bisnis Islam* 17, no. 1 (2025): 22–39, <https://doi.org/10.14421/az-zarqa.v17.i1.4422>.

<sup>5</sup> Khulafaur Rosidin and Ahmad Solahuddin, “Ribā in The Qur'an and The Bible: Comparative Legal-Ethical Perspectives on Economic Justice,” *Az-Zarqa: Jurnal Hukum Bisnis Islam* 17, no. 1 (2025): 124–47, <https://doi.org/10.14421/az-zarqa.v17.i1.4537>.

and less burdensome.<sup>6</sup> Mohd Kassim, in a different line of inquiry, maintains that *niṣāb* and percentage determinations are rooted in the weight standards of dinar and dirham in the Prophet's time, and that their validity is therefore strongly tied to early Arab economic practices based on precious metals.<sup>7</sup> Such discussions have also accompanied innovations in tariff implementation in several localities. Umar's study of Pamekasan reports a practice in which tariff determination moves toward voluntary calculation and does not take *niṣāb* and fixed tariff provisions as decisive.<sup>8</sup> Ahmad and Rosli, in a parallel argument, maintain that applicable tariffs should align with *maṣlaḥah* within *maqāṣid*, which allows flexibility in determination.<sup>9</sup> This view is further supported by Abdulagatov's study, which shows that in the Islamic consciousness of Dagestan society, zakat is treated as a religious obligation that tends to be preserved in its historical form, even though the social and economic context has undergone significant change, particularly regarding tariff discussion and implementation.<sup>10</sup>

Such flexibility points to the importance of *maṣlaḥah* considerations in setting zakat tariffs, as argued by Ikhwanul Huda and Ummi, who state that tariff determination cannot be treated as merely normative, but must be understood within a *maqāṣid* based *maṣlaḥah* orientation.<sup>11</sup> These findings refer to the pursuit of *maqāṣid* values in zakat implementation and thus encourage demands for tariffs that are flexible and dynamic. This direction also leads to a broader approach that views zakat not only as an act of worship but also as a socio-economic mechanism. Johari and colleagues stress zakat's function as an instrument of wealth redistribution aimed at sustaining social cohesion and the welfare of vulnerable groups, so that its effectiveness depends on alignment with the conditions of both recipients and payers.<sup>12</sup>

Tensions between normative and social approaches become even clearer in the thought of Yūsuf al Qaraḍāwī, who opens space for re-examining zakat provisions by distinguishing between the domains of *'ibādah* (ritual worship) and *mu'amalah* (social transactions). Aziz and colleagues show that al Qaraḍāwī views zakat as a religious obligation with a public policy dimension, which allows adjustment within certain limits in order to

<sup>6</sup> Hendri Setiyo Wibowo and Faiz Fadhlurrahman, "Criticism of The Nisab Agricultural Zakat in The Indonesian National Mazhab," *NALAR: Jurnal Peradaban Dan Pemikiran Islam* 8, no. 2 (2024): 160–77, <https://doi.org/10.23971/njppi.v8i2.8459>.

<sup>7</sup> H. Mohd Kassim, "REVISITING THE GOLD AND SILVER NISAB FOR ZAKAT: A NUMISMATIC STUDY OF PROPHETIC ERA DINAR AND DIRHAM WEIGHTS AND MEASURES," *Malaysian Journal of Syariah and Law* 12, no. 1 (2024): 245–66, Scopus, <https://doi.org/10.33102/mjsl.vol12no1.569>.

<sup>8</sup> Umar Farok, "Praktik Pembayaran Zakat Pertanian Padi Di Kalangan Petani Desa Larangan Tokol, Kecamatan Tlanakan, Kabupaten Pamekasan," *Jurnal Ilmu Ekonomi Dan Implementasi* 2, no. 1 (2025), <https://journal.alifba.id/index.php/jei/article/view/64>.

<sup>9</sup> Ahmad Shukri Bin Yusoff and Rosli Bin Mokhtar, "Keperluan Pematuhan Indeks Al-Maqasid Syariah Bagi Institusi Zakat Di Malaysia," *AZKA International Journal of Zakat & Social Finance*, February 22, 2021, 105–22, <https://doi.org/10.51377/azjaf.vol1no2.33>.

<sup>10</sup> Z.M. Abdulagatov, "ZAKAT IN THE ISLAMIC CONSCIOUSNESS OF DAGESTANIS: HISTORY AND CURRENT TRENDS," *History, Archeology and Ethnography of the Caucasus* 18, no. 4 (2022): 975–92, Scopus, <https://doi.org/10.32653/CH184975-992>.

<sup>11</sup> M. Ikhwanul Huda et al., "Jasser Auda's Maqāṣid al-Shari'ah: Transforming Professional Zakat for People's Welfare," *Al-Muamalat: Jurnal Ekonomi Syariah* 12, no. 1 (2025): 77–96, <https://doi.org/10.15575/am.v12i1.40952>.

<sup>12</sup> M.H.B.M. Johar et al., "Conceptual Perspectives on Harnessing Zakat for Socioeconomic Resilience," *Global Journal Al-Thaqafah*, 2025, 330–45, Scopus, <https://doi.org/10.7187/GJATSI102025-19>.

realize social justice.<sup>13</sup> The research gap lies in the lack of a strong reading that places ḥadīth on tariff provisions at the center of analysis, and then maps the position of Rasūlullāh when those provisions were conveyed, supported by a reconstruction of the historical context, so that the normative status of tariff provisions can be explained without diminishing the authority of ḥadīth as a legal source.<sup>14</sup>

This gap indicates the need for a renewed perspective in interpreting legal meanings within ḥadīth, particularly in relation to zakat and its implementation. A more complex reading of ḥadīth enables ḥadīth to continue operating as a relevant legal source, while providing a clearer explanation of the boundary between provisions that are *risālah* (divine message conveyed without discretionary alteration) and provisions connected to public policy. This study addresses that gap through the perspective of al Qārāfi in re examining ḥadīth on zakat tariff provisions, so that a more integrated dialogue between text, history, and legal implications can be developed.

Shihāb al-Dīn al-Qārāfi focuses on the position and status of Rasūlullāh when conveying ḥadīth,<sup>15</sup> because differences in his capacity may lead to differences in how a provision is understood and applied.<sup>16</sup> The historical setting in which a ḥadīth was conveyed is used to help determine that capacity, especially in discussing tariff determination that relates to levy practices known before Rasūlullāh led the community in Madinah. The intended legal implications depend on distinguishing provisions that are *risālah* from provisions that arise from the Prophet's actions as a manager of public affairs.<sup>17</sup> Historical data are then read as context and analyzed through al-Qārāfi's perspective in order to formulate a more precise understanding of the legal meaning of zakat tariff provisions.

This research is a normative legal study with the object of examining tariff determination in zakat implementation, analyzed qualitatively through library research using a historical approach. The Prophet's ḥadīth on zakat tariff provisions serve as the primary data, while historical facts concerning levy practices in the pre-Islamic period and the restructuring of levies in the Medinan period through the early Islamic era serve as supporting data, so that concepts and patterns operating in tariff determination can be formulated. The first stage consists of inventorying and reading the ḥadīth texts to establish the exact wording

<sup>13</sup> J.A. Aziz et al., "Yusuf Al-Qaradāwī's Theory of Zakat and Taxes and Its Relevance to Zakat and Taxation Law in Indonesia," *Journal of Ecobumanism* 3, no. 4 (2024): 1169–82, Scopus, <https://doi.org/10.62754/joe.v3i4.3650>.

<sup>14</sup> A.S. Rusydiana et al., "Unveiling the Effects of Zakat toward Socioeconomic Empowerment in OIC Countries," *International Journal of Ethics and Systems*, ahead of print, 2025, Scopus, <https://doi.org/10.1108/IJOES-10-2024-0331>.

<sup>15</sup> Shihāb al-Dīn Abū al-'Abbās Alḥmad ibn Idrīs al-Şanhājī al-Qarāfi, who died in 684 H or 1285 CE, was a Mālikī jurist and a scholar of uṣūl al fiqh who was active in Egypt during the Ayyūbid period and the early Mamlūk era. Brief biographical notices link his family background to the Ṣanhājah community in North Africa, while the laqab al-Qarāfi is commonly associated with his connection to the al-Qarāfah area of Old Cairo. His scholarly formation developed in Cairo, and one teacher frequently mentioned in biographical sources is 'Izz al-Dīn ibn 'Abd al-Salām. His influential works in fiqh and uṣūl include *al-Furūq* and *al-Dhakhīrah*, and he is often presented as one of the most prominent Mālikī legal theorists of the seventh Islamic century. Sherman A. Jackson, *Islamic Law and the State: The Constitutional Jurisprudence of Shihab Al-Din Al-Qarāfi*, 1st ed, Studies in Islamic Law and Society Series, v. 1 (BRILL, 1996).

<sup>16</sup> al-Qārāfi Siyāḥ ad-dīn Abī al-'Abbās, *Al-İḥkām Fi Tamyīz al-Fatāwā 'an al-İḥkām Wa Taṣarrufat al-Qādī Wa al-İmām*, cet. ke-2 (Dār al-Basyār al-Islāmiyyah, 1995), hlm. 99.

<sup>17</sup> Rushain Abbasi, "6 Al-Qarāfi: Distinguishing Legal Opinions from Judicial Rulings (ca. 1250s)," in *The Middle East and North Africa*, ed. Florian Zemmin et al. (De Gruyter, 2024), <https://doi.org/10.1515/978311254067-008>.

of tariff provisions, including the term *al-'usyr* and its derivatives. The next stage traces the historical context in which these provisions emerged through historical works, to read the position of Rasūlullāh when conveying the ḥadīth, while also examining the relationship between levies known in Arab society and the formulation of zakat as an obligation. The final stage maps the status of the Prophet's actions through the concept of *tasarrufat* (categorization of prophetic actions) according to al-Qārāfi through the tools of *uṣūl al-fiqh*, so that legal implications regarding the character of tariff determination can be drawn, namely whether it belongs to the domain of *risalah* or to the domain of public policy. Research data are drawn from ḥadīth collections, works of *uṣūl al-fiqh*, and historical literature from the pre-Islamic period to the early Islamic period, and the study is therefore classified as library research.

## Results and Discussion

### Levies and Their Rates before the Legislation of Zakat

The history of zakat cannot be separated from the existence of levies that were already in force before zakat was prescribed. Zakat, first legislated in the second year of Hijrah, can be read as a response to an Arab society marked by strong individual orientation and wide social disparities.<sup>18</sup> A nomadic way of life that moved from one place to another, combined with competition for tribal supremacy, made raiding, plunder, and intertribal retaliation relatively common practices. This pattern indicates that security and access to economic resources were often determined by group strength rather than by mechanisms that ensured fair distribution.<sup>19</sup> Such conditions further reinforce the closeness of zakat to the dynamics of Arab society. Economic life at the time, shaped mainly by traders and farmers, was also familiar with obligations that had to be paid to a leader at specified times. Trade routes connecting Shria (al-Shām) and Yemen served as a major economic artery, especially as efforts to secure routes and regulate trade for Quraysh encouraged the accumulation of wealth through commerce. Mecca also gained its position as a trading centre through the presence of the Ka'bah and the annual pilgrimage season, while restrictions on warfare during certain months and the agreement of *Hilf al-Fudūl* strengthened the sense of safety for caravan movement and market activity.<sup>20</sup> Various levies, with different characteristics, were imposed for the interests of particular groups, so that adequate redistribution for those in need did not take place and inequality became more severe.<sup>21</sup> Certain tribes are known to have made arrangements with caravan groups to provide protection from attacks by other tribes, and they derived income from these security services. This kind of security for payment arrangement shows that levies at the time were often tied to relations of power and protection rather than to an institutionalized notion of welfare distribution.<sup>22</sup>

<sup>18</sup> Inayatus Sholihah and Abu Bakar, "Pergeseran Makna Zakāt dalam Syair Arab Pra Islam dan Al-Quran," *Canonia Religia* 1, no. 1 (2023): 121–36, <https://doi.org/10.30762/cr.v1i1.2802>.

<sup>19</sup> Seyed Kazem Sadr, *The Economic System of the Early Islamic Period* (Palgrave Macmillan US, 2016), <https://doi.org/10.1057/978-1-37-50733-4>.

<sup>20</sup> Sadr, *The Economic System of the Early Islamic Period*, 4.

<sup>21</sup> Shafira Amalia Assalwa and Ilham Fikri Ma'arif, "The Transformation of Arab Philanthropic Economy from Pre-Islamic to Post-Prophetic Period: A Historical-Managerial Study and Futuristic Relevance," *Dalwa Islamic Economic Studies: Jurnal Ekonomi Syariah* 4, no. 1 (2025): 61–90, <https://doi.org/10.38073/dies.v4i1.3347>.

<sup>22</sup> Sadr, *The Economic System of the Early Islamic Period*, 6

In general, the burdens imposed by authorities in the *Jāhiliyyah* (pre-Islamic period) can be grouped into three categories based on the object of liability. The first was a levy taken from agricultural produce, referred to as *daribat al-ard* (land produce levy). Another burden was imposed on individuals, or per head, and it was taken from those who were defeated in war, which in the Islamic period became known as *jizyah* (a levy on non-Muslim subjects under protection).<sup>23</sup> A third category was a levy based on profits gained from trade, referred to as *daribat al-arbāh* (profit levy).<sup>24</sup> Different regions sometimes used their own terms for these categories, yet at least three designations became widely known across the Arab lands.

Levies such as *al-Itāwah*, *al-Maksu*, and *al-I'shār* were widely recognized among Arabs in the period before zakat was prescribed.<sup>25</sup> These three levies illustrate characteristics of the financial system and social order operating in pre zakat Arab society, and each served different purposes. *Itāwah*, also referred to as *rishwah*, '*āṭā*', and *kharāj*, functioned as a burden imposed by a leader or local authority upon followers. *Kharāj* and *itāwah* were also described as *jibāyah* (a collected levy) taken by the authority to sustain personal needs, which explains why many people refused such extraction and tended to avoid it.<sup>26</sup>

Another levy was *al-maksu*. It was described as a burden taken by a *al-mākis* (collector of *al-maksu*) from merchants, including the taking of a certain number of dirhams from traders. *Al-Maksu* can be understood as a levy or tax imposed on parties involved in markets organized by a tribe or market administrator, sometimes described as a form of sales tax on traded goods.<sup>27</sup> Iraqi usage described *al-maksu* as equivalent to *itāwah*, taken from the sale of merchants' goods at the level of one dirham, although one dirham was a minimum that could increase with the price of goods.<sup>28</sup> Other accounts apply *al-maksu* to profits gained in trade, so that both purchased goods and sold goods could be subject to *al-maksu* as a tax.

A further levy that spread widely was *i'shār*, derived from the term *al-'usyr*. It was one of the levies that already existed before zakat was prescribed. It was also expressed in the term '*usyūr*', referring to a burden taken from merchants who passed through a zone outside their own territory in return for a guarantee of safety during travel. A guarantee of security functioned as an economic prerequisite for caravan trade, because the stability of trade journeys and market activity depended on peaceful conditions maintained by norms of sacred seasons and strengthened security agreements that protected merchant mobility.<sup>29</sup> This term was also applied to burdens on agricultural produce around *Hijāz* and *Yathrib* when a field was cultivated without regard to whether harvest success would be achieved. Levies on agricultural produce were also often called *kharāj*, understood as *ghillah* (a levy on produce),<sup>30</sup> while *kharāj* was also used to refer to land tax calculated from the size of the land.

These various levies did not operate as a financial system designed to produce welfare, nor did they serve as a means to distribute the wealth of those who held surplus resources. This is apparent from the purpose of *maksun*, which was used to fulfil the needs

<sup>23</sup> Jawād 'Alī, *Al-Mufaṣṣal Fi Tarikh al-'Arab Qabl al-Islām*, cet. ke-2, VII (1992), hlm. 476.

<sup>24</sup> 'Alī, *Al-Mufaṣṣal Fi Tarikh al-'Arab Qabl al-Islām*, VII, hlm. 486.

<sup>25</sup> 'Alī, *Al-Mufaṣṣal Fi Tarikh al-'Arab Qabl al-Islām*, VII, hlm. 472.

<sup>26</sup> 'Alī, *Al-Mufaṣṣal Fi Tarikh al-'Arab Qabl al-Islām*, VII, hlm. 472.

<sup>27</sup> A. Udvitch, "Islamic Law and the Social Context of Exchange in the Medieval Middle East," *History and Anthropology* 1, no. 2 (1985): 445–65, <https://doi.org/10.1080/02757206.1985.9960751>; Sadr, *The Economic System of the Early Islamic Period*.

<sup>28</sup> 'Alī, *Al-Mufaṣṣal Fi Tarikh al-'Arab Qabl al-Islām*, VII, hlm. 473.

<sup>29</sup> Sadr, *The Economic System of the Early Islamic Period*; Michael Cook, *Studies in the Economic History of the Middle East* (Taylor and Francis, 2013).

<sup>30</sup> 'Alī, *Al-Mufaṣṣal Fi Tarikh al-'Arab Qabl al-Islām*, VII, hlm. 475.

of a particular tribal leader. Reluctance to pay *itāwah* also indicates that what was taken was directed toward private interests rather than the wider public good.

### From Levy Tariffs to Zakat Provisions

A clearer shift in how levies were understood began to appear in the Medinan period, particularly from the second year after the Hijrah. The command of zakat, which initially appeared as a general value and concept, was then affirmed through more specific wording and an explicit command that is *ṣārīḥ* (explicit), so that it became an obligation binding upon every Muslim.<sup>31</sup> This obligation began with *zakat al-fitr* (alms at the end of Ramadan, a completion of fasting) that is charged to each individual, and it was followed by zakat on wealth, including agricultural produce, trade assets, and gold and silver. The process of legislation did not stop at affirming the command, but was accompanied by explanations of conditions, rules, and categories of wealth that fall within the scope of zakat. At this point, the Prophet's role appeared not only as a conveyor of revelation, but also as a leader who determined the practical details through clarifying the provisions and requirements that must be met. The terms *'usyr* and *kharāj* are recorded as major sources of revenue, so that the emergence of provisions related to agricultural produce indicates the formation of a more structured fiscal pattern within a society whose economic base was agrarian.<sup>32</sup> This sequence of affirming the command, detailing the rules, and strengthening wealth categories shifted the legal status and value of zakat, so that zakat was no longer understood merely as a moral recommendation, but became a central pillar for caring for and protecting vulnerable groups in need.

Detailed explanations of zakat make its position as an obligation and a pillar of Islam more evident.<sup>33</sup> Anyone who benefits from land is ultimately not dealing only with private interests, because the results of land use carry the rights of others, and one expression of that right is zakat. The revelation of zakat provisions also moved together with a reorganization of land control that had previously tended to be held by certain groups, and it was directed toward clearer management authority so that the public interest would not be neglected.<sup>34</sup> Events such as Banī Nadīr, Khaybar, and Fadak are often cited in discussions of land in the early Islamic period to show that some lands were placed under the management of state authority, whether as *fay'* (publicly administered property acquired without direct battle) or as *anfāl* (public assets), so that their use did not simply serve the interests of landholding elites.<sup>35</sup> This historical data strengthens the reason why zakat later came to be understood as an instrument for maintaining social balance, especially when structures of ownership and access to economic resources were not yet evenly distributed.

Levy practices in Mecca and Yathrib were not always uniform and often followed local customs and existing social relations. The term *'usyr* was widely known in many regions, yet the imposition of levies in Mecca and Yathrib did not always follow the same pattern, because payment mechanisms often depended on the capacity of those charged and the

<sup>31</sup> Qs. Al-Baqārah (1): 110.

<sup>32</sup> Abdul Azim Islahi, *History of Islamic Economic Thought: Contributions of Muslim Scholars to Economic Thought and Analysis* (Edward Elgar, 2014).

<sup>33</sup> Yūsūf al-Qardāwī, *Fiqh Az-Zakāt Dirāsatān Muqāranatān Li Abkāmihā Wa Falsafatihā Fi Daulīl Qur'an Wa as-Sunnah*, cet. ke-2, I (Mu'assasah ar-Risālah, n.d.), hlm. 72.

<sup>34</sup> 'Umar Ṣāliḥ Ṣalīm al-Fānūšī, "Milkiyyātul Arāḍi Az-Zirā'iyyah Fi al-'Ahdi an-Nabawī," *Queen Arwa University Journal* 21, no. 21 (2018): 32, <https://doi.org/10.58963/qausrj.v1i21.175>.

<sup>35</sup> Sadr, *The Economic System of the Early Islamic Period*, 56.

forms of agreement that developed in society. Change became more apparent when the Prophet was in Madinah and held community leadership authority, so that provisions that had been located in local customs moved toward more formulated obligations, including levies structured as the obligation of zakat. Iranian historian Seyed Sadr notes that the Prophet led the community in replacing Jāhiliyyah traditions with Islamic values, while still recognizing certain customs that could reduce social tension and improve intergroup relations, so that institutional transformation did not necessarily mean a complete rupture from earlier practices.<sup>36</sup>

The term 'usyr as a legal designation in Islam became more clearly visible from the Medinan period of zakat legislation, particularly after tariff rates and the categories of wealth subject to zakat were specified. Obligations over wealth had in fact been conveyed in the Meccan period in a general form, particularly as a call to fulfil social rights attached to wealth, and they were then strengthened in Madinah through more detailed provisions regarding wealth categories and tariff rates. Levies that were later structured as the obligation of zakat did not appear in a social vacuum, because certain terms and customs relating to levies were already known before zakat was prescribed, and they were then reorganized when placed within the normative order of zakat, with *al-'usyr* operating as one of the tariff terms.

The term 'usyr also appears in a number of *hadīth* collections and *fiqh* works, for example in discussions of zakat on honey. Reports concerning 'usyr for honey zakat were judged *da'if* (weak in transmission) by Imam al-Shāfi'i.<sup>37</sup> A different position appears in Imam Abū Hanifah, who holds that *al-'usyr* can apply to both small and large amounts, on the condition that the land is classified as '*usyriyyah* (land subject to 'usyr).<sup>38</sup> The term 'usyr in historical writing also appears in discussions that are not always identical with zakat, but rather relate to trade levies, and in that context its plural form, *al-'usyūr*, is more frequently used in several reports.

*Al-'usyūr* is reported to have been applied for the first time in the era of 'Umar ibn al-Khattāb as a tax provision imposed on non-Muslim traders categorized as *harbī* (foreign traders from outside the polity, not under protection) who passed through Muslim lands. In historical reports, the tariff policy of *al-'usyūr* under 'Umar began from the experience of Muslim traders who had been charged *al-'usyr* by non-Muslims when passing through their territories. These reports also mention that 'Umar set half 'usyr for non-Muslim traders under protection as *zimmī*, and one quarter 'usyr for Muslim traders.<sup>39</sup> In a letter sent by 'Umar to Ziyād ibn Ḥudayr, the term 'usyr is also used for foreign traders, *ahl al-harb*, who stayed in Muslim territory for six months, and half of it, *niṣf al-'usyr*, for those who stayed for a full year.<sup>40</sup>

The Prophet's Hijrah from Mecca to Medina did not only place him as a messenger and bearer of revelation, but also carried a mission to form a socio-political order that made collective rule-making possible.<sup>41</sup> The Prophet's status as the conveyor of revelation and the leader of the community became more visible in Madinah, because such leadership required

<sup>36</sup> Sadr, *The Economic System of the Early Islamic Period*, 52.

<sup>37</sup> Ahmad 'Umar Hāsim, *Faḍūl Bari Fi Syarḥi As-Ṣaḥīḥ al-Bukhārī*, cet. ke-1, V (Mu'assasah Dār as-Syābi, n.d.), hlm. 2545.

<sup>38</sup> Abi al-'Abbās Ahmad al-Balāzārī, *Futuḥ al-Buldānī* (Beirūt: Mu'assasah al-Ma'ārif, 1984), hlm. 77.

<sup>39</sup> Shams al-Dīn al-Sarakhs, *Kitāb Al-Mabsūt*, II (Dār al-Ma'ārif, n.d.), hlm. 199.

<sup>40</sup> 'Alī, *Al-Muṣaṣṣal Fi Tarikh al-'Arab Qabl al-Islām*, VII, hlm. 485.

<sup>41</sup> Amān Qāhfīf, "Al-Hijrah Wa Falsafatu al-I'mār," *Majallatul Ażbar*, Vol 2, no. as-Sīrah wa At-Tārīkh (Agustus 2024): hlm. 365.

the organization of social relations, security, and the distribution of burdens, including levies that were later formulated within zakat. Sadr notes that the Prophet assumed community leadership to direct change from Jāhiliyyah culture toward an Islamic value system, so that his role as *al-hākim* (ruler, law giving authority) appeared more dominant in the Medinan phase than in the Meccan phase.<sup>42</sup> The objectives of the Hijrah can also be read in sociological, economic, and political directions, because Madinah provided social support that more readily enabled the formation of governing authority and the more systematic application of Islamic norms.

The Prophet's dual role as the bearer of revelation, *risālah* (divine message), and as *al-hākim* (the ruler) operated side by side in the formation of a new order in Madinah. This dual role was already visible from the early period of the Hijrah to Yathrib, and it became more complex as the Prophet expanded the authority of community leadership. That complexity can be seen in his success in negotiating with the people of Yathrib to support the Islamic mission, while also reorganizing certain established customs and social practices. This reorganization also reached the governance of land and agricultural produce, which were among the main livelihoods in Yathrib.<sup>43</sup> The zakat command that had appeared in the Meccan period as a general encouragement to recognize social rights attached to wealth gained affirmation and detailed formulation in the Medinan period, so that agricultural zakat emerged as an obligation with clearer conditions, rules, and wealth categories.<sup>44</sup>

Farming activity that spread around Yathrib and other regions of Jazīrat al ‘Arab (the Arabian Peninsula) was one factor that encouraged the Prophet's attention to an agricultural sector that had existed before his arrival.<sup>45</sup> The availability of land with unclear ownership, often referred to as *ard al mawāt* (uncultivated land), strengthened the need for governance.<sup>46</sup> Provisions issued by the Prophet affirmed that ownership over *ard al mawāt* is tied to a person's effort to revive and cultivate it, so that land status becomes clear and can be utilised.<sup>47</sup> Reports also note that a significant share of productive land that generated income and moved the economy came from *ard al mawāt*, so that economic welfare expanded and social life became more evenly sustained across groups. Such provisions ultimately allowed land and agricultural produce to acquire recognized value and to be utilised for public benefit, including as a source of livelihood for the community.

Rasūlullāh's role did not stop at determining land ownership status, but also included establishing new provisions related to land and agriculture. Levy provisions, or zakat on agricultural produce, were linked to land status and modes of cultivation, so that the amount due from the land manager was determined when the harvest was successfully obtained. These provisions were primarily directed to the Muslim community, while relations with non-Muslims were regulated through the socio-political order of Madinah and the applicable agreements. The Medinan agreement, the *Şahīfat al-Madīnah* (the Charter of Madinah), recognized non-Muslim rights of ownership and utilization, including participation in land reclamation and access to resources, as well as participation in exchange and partnership

<sup>42</sup> Sadr, *The Economic System of the Early Islamic Period.*, 53.

<sup>43</sup> Qs. Al-Ma'arij (70): 25.

<sup>44</sup> Muhammad Tāhir Ibn ‘Āsyūr, *Tafsir at-Thirr wa at-Tanwīr*, Vol 8 (Tunisia: ad-Dār at-Tūnisiyyah, t.t.), hlm. 120.kota Ya'rib.

<sup>45</sup> Ḥasan Barāhim, “Az-Zirā'ah Fi Syibhi Jazīratil ‘arabiyyah Qabla al-Islām,” *Malek Benni Journal Of Research and Studies* 2, no. 2 (2020): 21.

<sup>46</sup> al-Fānūṣī, “Milkiyyātul Arāḍi Az-Zirā'iyyah Fi al-‘Ahdi an-Nabawī.”

<sup>47</sup> al-Fānūṣī, “Milkiyyātul Arāḍi Az-Zirā'iyyah Fi al-‘Ahdi an-Nabawī.”

within *mu'amalah* (social transactions).<sup>48</sup> This regulatory system helps explain why early Islamic discussions of land later recognized terms such as *ard al-kharajiyah* (land subject to *kharaj*) for land bearing a certain burden, and *ard al-'usyr* (land associated with *'usyr*) linked to levies on agricultural produce, so that liability is not read only as a number but also as part of socio economic governance.<sup>49</sup>

Similarity in fund management functions often leads zakat to be compared with taxation, because both require payment and both intersect with the management of public revenue. A key difference lies in their subjects and normative foundations. Zakat applies to the wealth of Muslims, whereas levies such as *jizyah* are imposed on non-Muslim *zimmi* (protected subjects) within a framework of peace and guarantees of coexistence.<sup>50</sup> Islam at that time also did not operate in an empty space, because it confronted existing social structures, including power relations, control of resources, and the presence of non-Muslim groups around Madinah, so that rule making often required negotiation and compromise and, in certain situations, led to conflict. Supportive environmental conditions, the availability of water, and the wide extent of cultivable land encouraged the development of agriculture, even though not all Arab communities chose farming as their livelihood base. A socio-political situation of this kind means that provisions governing agricultural produce cannot be separated from the need to maintain stability and fairness in the distribution of burdens.

These conditions made zakat an important instrument within the socio-economic dynamics of Medinan society, especially because zakat was closely connected to the realities of land management and agricultural production. This connection also explains why zakat tariff provisions were not entirely distant from levy terms already known before zakat was prescribed, including *al-'usyr*, yet these provisions underwent reorganization so that distributive aims and the protection of vulnerable groups would remain safeguarded. Considerations of the magnitude of effort and costs involved help explain the emergence of differentiations such as *nisf al-'usyr* (half of *'usyr*) and *rub' al-'usyr* (one quarter of *'usyr*). Historical notes cited by Sadr indicate that from the time of 'Umar, the determination of *kharaj* took account of land classification based on irrigation methods and was carried out through consultation and survey, so that the level of burden could differ according to land characteristics and regions.<sup>51</sup> Such a pattern of technical consideration aligns with the idea that differentiation of burdens on agricultural produce does not stand as a rigid number, but follows the logic of effort, risk, and production conditions that shape it.

### Al-Qarafi's Perspective on the Prophet's Position in Determining the *Miqdār* (Amounts) of Zakat

Hadīth is one concrete manifestation of the message conveyed by Allah SWT to the community, and it involves the Messenger as the bearer of that message through various

<sup>48</sup> Ma'zūzah Binti 'Alī and Sulma Ibn Muhammad Ibn Şalih, "Tandı̄māt Wa Taqṣīmāt Al-Ārādī Zaman al-Khalifah 'Umar Ibn al-Khattāb," *Majallatul Ittiḥādi Al-'Āmi Līl Aśārijyin al-'Arab*, n.d.

<sup>49</sup> 'Alā'u ad-Dīnī as-Samarqandī, *Tuhfatul fuqahā'*, Cet-1, Vol: 1 (Bairūt: Dar Al-Kotob Al-ilmiyah, 1984), hlm. 323.

<sup>50</sup> Muṣṭafa al-Khin dan Muṣṭafa al-Bughā, *al-Fiqh al-Manhāji 'alā Maẓhabī al-Imām as-Syāfi'i*, Cet-4, Vol 8 (Damaskus: Dār al-Qalam li at-Ṭabā'ah wa an-Nasyr wa at-Ṭauzī', 1992), ,hlm. 138.

<sup>51</sup> Sadr, *The Economic System of the Early Islamic Period*, 92.

forms, including speech, conduct, and approval.<sup>52</sup> Ḥadīth serves as guidance when the community faces concrete problems, which is why its emergence is closely connected to human conditions and the surrounding social situation.<sup>53</sup> This closeness means that linguistic elements in ḥadīth cannot be separated from the legal meaning they carry, because the words used circulate within cultural practice and shared experience. This also indicates that understanding ḥadīth cannot be separated from the status of its bearer, since the position of Rasūlullāh when conveying a provision affects how that provision is understood and applied.<sup>54</sup>

Legal reinterpretation of a ḥadīth directly shapes how its provisions are implemented. Re-reading a ḥadīth means reading it together with the matters that accompanied its delivery, especially the linguistic meaning employed and the context of its emergence.<sup>55</sup> The importance of context becomes clearer when a ḥadīth is used as the basis for provisions related to ritual practice and social obligation, including agricultural zakat. The term ‘usyr, often understood as the portion taken from agricultural produce, offers an example that shows why reading should not stop at a number but should also consider how the provision operates within lived realities.

Ḥadīth functions as a primary legal reference for Muslims in regulating various aspects of life, including ‘ibādah (ritual worship) and *mu’āmalah* (social transactions). For that reason, the contents of ḥadīth do not always appear in the same form. Some ḥadīth convey *risālah*, understood as a *sharī’i* (normative) provision that requires alignment between proclamation and practice, and therefore does not open space to alter the core command. Other ḥadīth relate to policy, social regulation, or technical clarification that can be approached through the instruments of *fiqh* and *uṣūl al-fiqh*.<sup>56</sup> This distinction matters, because placing a ḥadīth in the appropriate category determines whether its provision is treated as a fixed rule or as a provision connected to governance and *maṣlahah* based consideration.

Re-reading ḥadīth requires bringing text and context together. An interpretation that takes only one side risks producing legal implications that do not align with the main values of Sharia, because ḥadīth does not arise in an empty space but often appears as a response to a particular situation. The ‘usyr provision in agricultural zakat, understood as an obligation to give a certain share after harvest, can be read as an example showing that language and the context of emergence influence how the provision should be placed. The emphasis in reinterpreting the ḥadīth of ‘usyr lies in problems of practice and the uneven spread of

<sup>52</sup> Syihāb ad-dīn Abī al-‘Abbās, *Al-Ḥikām Fi Tamyīz al-Fatāwā ‘an al-Āḥkām Wa Taṣarrufat al-Qādi Wa al-Imām*, hlm. 99.

<sup>53</sup> Rafael Yusupovich Rakhmatullin et al., “Meaning of Sunnah in Islam: Quranism vs Hadithism,” *Manuscript* 14, no. 6 (2021): 1209–12, <https://doi.org/10.30853/mns210195>.

<sup>54</sup> Landy Trisna Abdurrahman and Ahmad Yani Anshori, “Prophetic Practice and Legal Significance: Al-Ghazālī’s Critique of Textualism in al-Mankhūl,” *Asy-Syir’ah: Jurnal Ilmu Syari’ah Dan Hukum* 57, no. 2 (2023): 394–425, <https://doi.org/10.14421/ajish.v57i2.1338>.

<sup>55</sup> Wahidul Anam and Mubaidi Sulaeman, “Law, Ethics, and Hadith Ahkam: An Analysis of Fatwa MUI in the Perspective of Progressive Interpretation,” *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 8, no. 2 (2024): 1023–53, <https://doi.org/10.22373/sjhk.v8i2.21594>; Bernard Weiss, “Interpretation in Islamic Law: The Theory of Ijtihad,” *The American Journal of Comparative Law* 26, no. 2 (1978): 199, <https://doi.org/10.2307/839668>.

<sup>56</sup> Syihāb ad-dīn Abī al-‘Abbās, *Al-Ḥikām Fi Tamyīz al-Fatāwā ‘an al-Āḥkām Wa Taṣarrufat al-Qādi Wa al-Imām*, hlm. 99.

understanding in society. Re-reading is needed to position the *ḥadīth* and the ‘*usyr* provision more accurately, so that *ḥadīth* remains relevant across differing conditions without reducing its standing as a legal source. The aim of reinterpretation here is not to replace *ḥadīth*, but to formulate clearer legal reasoning regarding the ‘*usyr* provision and its practice in agricultural zakat.

One way of bringing text and context together is to pay close attention to terms that carry legal meaning. The word ‘*usyr* is not merely a number, because it carries traces of social usage and then receives a normative function when it enters zakat provisions. Understanding this term requires holding two layers together, namely the linguistic meaning circulating in society and the legal meaning established when zakat provisions were conveyed.<sup>57</sup> At this point, discussion of who sets the legal function of a term becomes relevant, because establishing legal function is not simply choosing a word but determining how the word operates as a basis for obligation.

The concept of the party that sets the use of a term is often discussed in linguistic theory through the term *wādi*'. This term does not need to mean a person who creates a word from nothing, but rather someone who determines the direction of usage and the function of a term within a certain context. In the *ḥadīth* of agricultural zakat, the word ‘*usyr* was already known as a levy term, and Rasūlullāh then positioned it as a measure of obligation for zakat on agricultural produce that is paid when harvest is successfully obtained. This determination was then accepted within the fiqh tradition as an important reference point for agricultural zakat, so that ‘*usyr* is often treated as an established benchmark in calculating zakat on agricultural produce.<sup>58</sup>

The establishment of the legal function of ‘*usyr* cannot be separated from the culture and circumstances in motion, because this *ḥadīth* emerged as a response to socio economic realities. At least two backgrounds shaped its operation. The first is the existence of ‘*usyr* as a levy term known before Islam, so that society was already familiar with the expression. The second is the strength of agricultural activity and the availability of wide land areas in parts of Jazīrat al-‘Arab (the Arabian Peninsula), which made agricultural produce an important economic basis for communal life. These two backgrounds help explain why an already familiar term could be used and then given a new normative direction within the provisions of zakat.

Discussion of language and culture still needs to be connected to a more decisive issue, namely the position of Rasūlullāh when the ‘*usyr* provision was conveyed. Understanding that position directly affects how the provision is treated. Al-Qarāfi argues that the Prophet’s status may vary, and legal implications drawn from a provision can vary in line with that status. When the Prophet is positioned only as the conveyor of *risālah* (divine message), the provision functions as transmission that does not open room for initiative in its core. When the Prophet is positioned as *al-hākim* (ruler, public authority) who governs public affairs, a provision can be understood as regulation that takes account of *maṣlahah*

<sup>57</sup> ‘Ali Jum’ah, *At-Tariq ilā At-Turuṣ Al-Islami*, 4th ed. (Nahḍat Miṣr, 2009); Ali ibn Mohammed Al-Jurjani, *Al Ta’rifat (The Definitions)* (Dar Al-Kotob Al-Ilmiyah, 1983).

<sup>58</sup> Muhamad Ulul Albab Musaffa et al., “Study the Philosophy of Islamic Law in Determination Percentage of Zakat Mal,” *Az-Zarqa’: Jurnal Hukum Bisnis Islam* 14, no. 1 (2022): 19–40, <https://doi.org/10.14421/azzarqa.v14i1.2589>.

(public welfare) and social conditions, so that cultural context and economic circumstances become part of the logic of determination rather than a reason to set *ḥadīth* aside.<sup>59</sup>

Before zakat was prescribed, '*usyr*' was known as a levy term imposed by local authorities upon those within their sphere of power, whether related to agricultural produce or other economic activities such as trade. Levies of this kind followed relations of power and the needs of the collecting group, and their orientation did not necessarily aim at protecting vulnerable groups or distributing welfare. After Rasūlullāh migrated to Yathrib with the mission of building a Muslim community and a governing order,<sup>60</sup> an already familiar term appears to have been used again, yet it was placed within a different normative order through the legislation of zakat. This use of a known term can be read as a practical clarification of the zakat command that appeared in the Meccan period in general form and then, in the Medinan period, received detailed conditions, categories, and measures of implementation, including in relation to agricultural produce. A pattern of re ordering of this kind aligns with early Islamic historical accounts that describe the Prophet leading the community away from *Jāhiliyyah* traditions toward Islamic values, while reorganizing existing practices so that they served the social aims being built.<sup>61</sup>

Adopting a term that had existed earlier does not automatically mean repeating earlier practice, because the decisive factor is the Prophet's status when the provision was conveyed. Al-Qarāfi's perspective makes it possible to read that in certain areas the Prophet acted as *al-hākim*, with a degree of *tafwīd* (delegated discretion) to specify matters that had not been detailed previously, so that provisions could incorporate considerations of governance, burden, and *maṣlahah*. At this point, the '*usyr*' provision can be understood not as *risālah* standing as a single rigid number, but as a provision operating within the logic of policy. The consequence of this reading appears in the presence of differentiated rates according to circumstances. *Nisf al-'usyr* (half of '*usyr*) is understood in relation to cultivation that requires higher costs, while *rub' al-'usyr* (quarter '*usyr*) appears in a trade context where burdens and risks are greater. This pattern of differentiation shows that levy amounts move in accordance with differences in effort and cost rather than simply asserting the same rate for all conditions, and it strengthens the argument that tariff determination is closely connected to the Prophet's position as *al-hākim* (the ruler).

## Conclusion

Interpreting the *ḥadīth* on zakat tariff provisions through al-Qarāfi requires careful attention to the position of The Prophet when those provisions were conveyed. *Hadīth* does not always appear as *risālah* (divine message) that is purely normative and absolutely binding. In certain situations, it reflects the Prophet's *ijtihād* (juristic reasoning) in his capacity as *ḥākim* (public authority) who organized the social and economic life of the community. The '*usyr*' provision attached to agricultural zakat emerged through direct interaction with a well-

<sup>59</sup> Syihāb ad-dīn Abī al-‘Abbās, *Al-Iḥkām Fi Tamyīz al-Fatāwā ‘an al-Aḥkām Wa Taṣarrufāt al-Qādī Wa al-Imām*, hlm. 99.

<sup>60</sup> Ahmad Yani Anshori, *Tafsir Negara Islam Dalam Dialog Kebangsaan Di Indonesia* (Siyasat Press, 2008); Ahmad Yani Anshori and Landy Trisna Abdurrahman, "History of the Development of Mažhab, Fiqh and Uṣūl Al-Fiqh: Reasoning Methodology in Islamic Law," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 9, no. 1 (2025): 273–98, <https://doi.org/10.22373/sjhk.v9i1.25355>.

<sup>61</sup> Cook, *Studies in the Economic History of the Middle East*; Sami M. Abbasi et al., "Islamic Economics: Foundations and Practices," *International Journal of Social Economics* 16, no. 5 (1989): 5–17, <https://doi.org/10.1108/03068298910367215>.

established pre-Islamic levy system, and it therefore cannot be detached from the historical setting and the surrounding social structure. Positioning Rasūlullāh as *wādi‘* (the party who establishes the operative use of a term in a specific legal setting) in this discussion shifts the reading of tariff related ḥadīth from a static numerical rule toward a legal policy oriented to justice and balance in the distribution of burdens.

Rasūlullāh's position as the bearer of revelation and as a political-leader shows that some provisions formed in the Medinan phase functioned as practical regulation intended to organize economic order and wealth redistribution. Within al-Qarāfi's approach, distinguishing the Prophet's status becomes central for determining the legal implications of ḥadīth. The provisions of *‘usyr* (1/10), *niṣf al-‘usyr* (1/20), and *rub‘ al-‘usyr* (1/40) indicate that tariff levels were not set uniformly, but were adjusted to the level of effort, cost, and risk involved in management and production. This pattern strengthens the argument that ḥadīth on agricultural zakat amounts contains a contextual dimension of legal policy, and its interpretation should therefore take account of the history, cultural practices, and economic structures that formed its background.

This article has limitations because it relies on normative analysis based on classical literature and historical sources, without incorporating empirical data on contemporary practices of agricultural zakat. Discussion is also concentrated on al-Qarāfi's approach without a systematic comparison with other *uṣūlī* (legal theory) scholars who adopt different methods in assessing the status of ḥadīth and the Prophet's authority. Further research may develop a comparative analysis between al-Qarāfi and other *uṣūl al-fiqh* thinkers in positioning ḥadīth related to *mu‘āmalah* (social transactions), especially those concerning zakat and economic levies. Empirical approaches to tariff setting practices across regions are also needed to test the relevance of this conceptual approach within contemporary Islamic business law, so that a fuller dialogue between text, context, and practice can be constructed.

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