

THE ROLE OF ATSAR IN THE DEVELOPMENT OF ZAKAT OBJECTS (STUDY OF MUSHONAF ABI SYAIBAH)

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Abstract

This study analyzes the role of a number of companions' atsars and tabi'in (followers) regarding zakat—including jewelry/gold and silver, agricultural products, honey, gems, livestock, and recommendations for submission to authorities—in the development of zakat management in Indonesia. Using a library research method with a normative-comparative approach, primary data were collected from al-Mu'minin.ṣAnnaḥ Ibn Abī Shaybah and national regulations (Law No. 23/2011, PP No. 14/2014, Permenag No. 52/2014 and its amendments), then mapped through two-column thematic coding and cross-atsar matrix↔regulatory articles. The results show normative consistency that the object of zakat is determined by the substance of the value and economic utility of the assets, not merely the form or function of use; this principle is in line with the "umbrella" architecture of Indonesian regulations, so that modern commodities not expressly stated in the texts (e.g., palm oil, horticulture, honey, or gem trade) are still captured through the categories of agriculture/plantations/forestry, commerce/industry, fisheries, money & securities, and income & services. The findings of this study also show that the series of atsar in al-MuṣAnnaḥ Ibn Abī Shaybah can be used as a normative basis to support the renewal and development of zakat management in Indonesia.

Keywords: *Atsar, Zakat, Mushannaf Ibn Abi Syaibah*

Abstrak

Studi ini menganalisis peran sejumlah atsar dan tabi'in (pengikut) sahabat terkait zakat—termasuk perhiasan/emas dan perak, produk pertanian, madu, permata, ternak, dan rekomendasi untuk disampaikan kepada pihak berwenang—dalam pengembangan pengelolaan zakat di Indonesia. Dengan menggunakan metode penelitian kepustakaan dengan pendekatan normatif-komparatif, data primer dikumpulkan dari al-Mu'minin.ṣAnnaḥ Ibn Abī Shaybah dan peraturan nasional (UU No. 23/2011, PP No. 14/2014, Permenag No. 52/2014 dan amandemennya), kemudian dipetakan melalui pengkodean tematik dua kolom dan matriks lintas atsar ↔ pasal peraturan. Hasil penelitian menunjukkan konsistensi normatif bahwa objek zakat ditentukan oleh substansi nilai dan kegunaan ekonomi aset, bukan hanya bentuk atau fungsi penggunaan; Prinsip ini sejalan dengan arsitektur "payung" peraturan Indonesia, sehingga komoditas modern yang tidak secara eksplisit disebutkan dalam teks (misalnya, minyak sawit, hortikultura, madu, atau perdagangan permata) masih tercakup melalui kategori pertanian/perkebunan/kehutanan, perdagangan/industri, perikanan, uang & sekuritas, dan pendapatan & jasa. Temuan studi ini juga menunjukkan bahwa rangkaian atsar dalam al-MuṣAnnaḥ Ibn Abi Syaibah dapat digunakan sebagai dasar normatif untuk mendukung pembaharuan dan pengembangan pengelolaan zakat di Indonesia.

Kata kunci: *Atsar, Zakat, Mushannaf Ibn Abi Syaibah*



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INTRODUCTION

Zakat occupies a strategic position in the Islamic socio-economic structure because it combines the dimensions of worship and welfare distribution. In Indonesia, the legal framework—starting from Law No. 23/2011, Government Regulation No. 14/2014, to Minister of Religious Affairs Regulation No. 52/2014—has provided a formal foundation for zakat management, including definitions, object categories, collection and distribution mechanisms, and institutional governance through BAZNAS and LAZ. However, the complexity of contemporary economic dynamics (diversification of commodities, business patterns, and financial instruments) creates the need for a sharper normative basis so that policies remain faithful to sharia principles while adapting to market realities.

In classical Islamic jurisprudence literature, various *atsar* (opinions of the Companions and their successors) portray substantive principles emphasizing that the obligation of zakat rests on the economic value and utility of wealth, not merely its physical form or usability. Among the central themes are the obligation of zakat on gold and silver, including when attached to consumer goods; the broad scope of agricultural produce; the distinction between ownership for use/savings and trade commodities; and the emphasis on submission to authority for the sake of regular distribution. This spectrum of *atsar* is relevant to avoid moral hazard (for example, the concealment of wealth in the form of jewelry or consumer goods) and to ensure horizontal equity—two economic actors with equal wealth value bear equal obligations.

The law of zakat is rigid, because zakat is included in the category of worship, which in *ushul fiqh* the origin of worship is prohibited until there is evidence that allows/orders it. In obtaining evidence or *istinbath* the law for this worship must be based on authentic or *hasan* hadiths, while *dhoif* hadiths are a mistake of scholars, some say it is not permissible to practice in determining a law of *halal* or *haram*, others provide leniency, rather than the opinion of a human being.

The development of zakat in the world is greatly influenced by changes in time and place. Previously it was not known as crypto, bitcoin, stocks, bonds, etc. Now a Muslim's wealth can be converted into or stored in this form. If zakat is not imposed, philosophically the aim of zakat will not be achieved, so that wealth circulates from those who have excess to Muslims who still lack it.

Mushonaf Ibn Abi Syaibah, is a collection of hadiths which consists of *sohif*, *hasan*, and *dhoif* hadiths. This includes *atsar* which according to the author is interesting to analyze regarding the concept developed by this hadith which is used to develop zakat management in Indonesia.

Based on these needs, this study places relevant *atsar* as a normative foundation to validate and refine Indonesian zakat policy: (1) developing an argumentative framework that zakat objects follow the substance of value, (2) mapping the direct relationship between *atsar* themes and

regulatory categories, and (3) proposing strengthening practices (calculations, collection schedules, and payment channels) that are in line with maqāṣid and the local socio-economic context. This is expected to create a more just, adaptive, and accountable zakat management model, while maintaining continuity between fiqh traditions and modern governance needs.

RESEARCH METHODS

This research uses a normative-comparative library research approach: fiqh norms are extracted from atsar in al-MuṣṢannaḥ Ibn Abī Shaybah was then mapped against the Indonesian legal framework (Law No. 23/2011, Government Regulation No. 14/2014, Ministerial Regulation No. 52/2014 and its amendments) to assess the alignment, differences, and operational implications of zakat management. Primary data sources include the turā texts (especially Al-MuṣṢannaḥ) and official regulatory texts; secondary sources in the form of fiqh literature of the schools of thought, takhrīj/ulūm al-ḥAdiṣ, as well as scientific articles and institutional reports (BAZNAS/LAZ) to clarify terms, context, and practices. The units of analysis are zakat-themed histories/atsar (jewelry/precious metals, agricultural products, livestock, honey, gems, authority) and regulatory articles/verses governing objects, nisab, haul, calculation basis, payment time, and governance. Data collection was conducted through zakat-themed keyword searches in al-MuṣṢannaḥ and downloading of regulatory texts from government channels, followed by filtering (inclusion of relevant atsar, exclusion of duplication/non-substantive) and structured extraction (identity of history, theme, substantive rules; and identity of articles, object categories, nisab/haul/tariffs, trade formulas—current assets minus short-term liabilities—payment time, and amil provisions).

RESULTS AND DISCUSSION

Biography of Ibn Syaibah

Etymologically, the term mushannaf comes from the root word al-shanfu (الصنف) which means type or part (al-naw' wa al-ḍarb).¹ In the terminological sense, mushannaf refers to a type of hadith book that contains marfū' hadith, namely hadith whose sanad continues to the Prophet Muhammad (peace be upon him), with the stipulation that the last narrator in the sanad has a reputation for justice ('adālah). In addition, the mushannaf book also contains atsar, namely narrations from the Prophet Muhammad (peace be upon him), his companions, tabi'in who narrate from the companions, and tabi' al-tābi'in who narrate from the tabi'in. In it can be found various types of hadith, such as mursāl, munqaṭi', ma'lūl, to mawḍū'.² The distinctive feature of the

¹ Majdi ad-Din Muhammad Muhammad bin Ya'qub al FAiruz, "Al-Qamus al-Muhith," in *Al-Qamus al-Muhith* (Dar al-kutub al-islamiyyah, 2013).

² Ibnu al-Qayyīm al-Jauziyah, *I'lām al-Muwāḍi'īn 'an Rabbi al-Ālamīn* (Dār al-Hadīṣ, 1993).

Mushannaf is its presentation, which contains various views from a number of scholars or figures without any bias; the author remains objective and neutral, not showing support or rejection of any particular opinion or school of thought.

As a great scholar who mastered hadith as well as fiqh, Abu Bakar bin Abi Syaibah attempted to provide clear and firm legal boundaries based on hadith and atsar which were considered valid and scientifically accountable. Through his monumental work, *al-Muṣannaḥ* He wanted to present an encyclopedia of hadith and hadith that comprehensively discussed various issues of Islamic law. His full name was 'Abdullāh bin Muḥammad bin Ibrāhīm bin 'Utsman al-'Abbāsī, and he was born in Kufah in 159 H. Abu Syaibah's nickname did not come from his father's name, but from the name of his grandfather, Ibrāhīm bin 'Utsmān al-'Abbāsī. He grew up in a family of scientists who really loved hadith, so it is not surprising that Abu Syaibah's family was widely known among hadith experts at that time.³

Abu Bakr's intellectual journey began at a young age. In addition to studying within his own family, he also sought knowledge from the great scholars of hadith in Kufa, known for their high integrity, such as Imam Sharīk, 'Abdullāh ibn al-Mubārak, Abu al-A'ishah, and others.ḥwaṣ, and a number of other figures. He then continued his scholarly journey to Basrah to deepen his understanding of hadith, record the narrations he received, and teach them upon his return to Kufa. Abu Bakr also taught in Baghdad, the center of the Abbasid government, and even received financial support from the caliph to oppose the Mu'tazilite and Jahmiyyah schools. According to al-Mizzī, the number of his teachers reached 121 people, while some other scholars say the number was more than 200, among them Qādī Sharīk ibn 'Abdullāh, Ismā'īl ibn Iyās, and 'Abd al-Raḥīm bin Sulaiman.⁴

His scientific reputation made Abu Bakr bin Abi Syaibah a teacher for many great scholars after him. Among his students were recorded names such as Aḥmad bin Ḥanbal, Muḥammad bin Ismā'īl al-Bukharī, Muslim bin al-Ḥajjaj, Abu Dāwud, and Ibn Mājah. Hadith experts also praised his memorization powers. Abu Zur'ah once said that he had never seen anyone whose memorization was stronger than Abu Bakr bin Abi Syaibah. Abu 'Ubaid and Abu Qāsim considered that the knowledge of hadith in their time came down to four people: Abu Bakr bin Abi Syaibah, Aḥmad bin Ḥanbal, Ibn Ma'īn, and Ibn al-Madīnī—with Abu Bakr as the strongest memorizer. In fact, according to Ṣaliḥson of Muḥammad, if Ibn al-Madīnī excelled in analyzing the defects of hadith, then Abu Bakr excelled in memorization and the strength of his memory.⁵

³ Syamsuddin Abu Abdillah Muhammad bin Ahmad bin Utsman bin Qaimazi Al-Dzahabi, *Siar A'lam an-Nubala*, Muasasah a (Beirut, 1985).

⁴ Al-Dzahabi, *Siar A'lam an-Nubala*.

⁵ Al-Dzahabi, *Siar A'lam an-Nubala*.

In writing *al-Muṣannaḥ*, Abu Bakr bin Abi Syaibah applies a systematic system that makes it easier for readers by dividing the contents of the book based on fiqh chapters, starting from the *Kitāb al-Ṭahara* to *Kitāb al-Jamal wa al-Ṣiffīn wa al-Khawarij*. It contains various histories, both supporting and contradicting one legal theme, showing its objectivity in drafting. He often precedes hadith originating from teachers who are considered *tsiqah* with the words *akhbarānā* or *anba'anā*, although sometimes there are narrations that are conveyed without mention of this formula. He also included fiqh opinions in his book as long as they were considered valid, *tsiqah* and fair, without limiting himself to a particular school of thought. In fact, there is a special chapter that rejects Abu's views *HanīFah*, because according to him there are significant differences between the opinions of the Hanafi school and the hadiths of the Prophet ﷺ.

Methodologically, Abu Bakr bin Abi Syaibah did not do much systematic criticism of sanad or assess the quality of hadith as did subsequent generations such as al-Bukhārī. He places greater emphasis on the fairness and credibility of the narrator based on his own judgment. Therefore, not all hadiths in *al-Muṣannaḥ* can be categorized as authentic, because the science of critical sanad and *matan* only experienced methodological maturity during the time of al-Bukhārī and Muslim. However, the existence of *al-Muṣannaḥ li Ibn Abi Syaibah* remains one of the most valuable works of hadith in Islamic history. This book contains approximately 40,754 hadith, most of which relate to the laws of Islamic jurisprudence (*aḥkam*), and became an important source for the compilation of subsequent legal hadith works. Abu Bakr bin Abi Syaibah died in the month of Muḥarram year 235 H, as mentioned by al-Khaṭīb al-Baghdādī, who also added that he died at Isha time at the end of the night.⁶

The Position of the Dhoif and Atsar Hadith in Legal Determination

In Islamic scholarly tradition, hadith holds a fundamental position as the second source of law after the Qur'an. However, not all hadith have the same level of validity. Based on the criticism of the sanad and *matan*, hadith are divided into three main categories: *ṣaḥīḥ* (authentic), *ḥasan* (good), and *ḍa'īf* (weak). This difference raises methodological issues among scholars of *ushul fiqh* and *muhadditsīn*, especially regarding whether the hadith *ḍa'īf* can be used as a basis for determining sharia law (*istinbāṭ al-ḥ* (SMEs).

Weak hadith hold a unique position in Islamic law. Generally, the majority of scholars agree that weak hadith cannot be used as the primary basis for determining sharia law (permissible, haram,

⁶ Al-Dzahabi, *Siar A'lam an-Nubala*.

obligatory, etc.), except under certain circumstances and with strict requirements.⁷ However, there are several important functions of weak hadith in religious practice.

In general, the majority of scholars agree that the *hadith dā'if* cannot be used as evidence in the obligatory and haram laws, because its weakness causes uncertainty in its attribution to the Prophet ﷺ. This view is held by great scholars such as Imām al-Bukhārī, Muslim, and Ibn Ḥazm.⁸ However, some scholars such as Imam Aḥmad bin Ḥanbal, al-Nawawī, and Ibn Hajar al-'Asqalānī provide an exception, namely the use of *hadith dā'if* in *fadā'il al-a'māl* (the virtue of good deeds), *targhīb wa tarhīb* (motivation and warning), and branch laws (*furū'*) as long as there is no *hadith ṣaḥīḥ* who opposes him and whose weakness is not too severe (*ghayru shadīd ad-da'f*).⁹

In the context of *istinbāṭ law*, *hadith dā'if* has a supporting (*ta'yīd*) and indicative (*istidlāl*) function (*ḥtimālī*), not an independent function in establishing new laws. This means that the *hadith dā'if* can strengthen legal arguments that already have a basis in other evidence.¹⁰ In line with that, al-Syaukānī in *Irsyad al-Fuḥūl* emphasizes that weak hadith can be used in branch law which is recommendative (*mandūb*) or *makruh*, provided it does not contradict the *qath'i* (definite text).¹¹

Contemporary studies also show methodological shifts. For example, Muḥammad 'Ajjāj al-Khaṭīb in *Uṣūl al-Ḥadīth* and Ṣubḥī al-Ṣāliḥ in *'Ulūm al-Ḥadīth wa Muṣṣaḥḥatuhā* explains that in the context of *maqāṣid asy-syarī'ah*, *hadith dā'if* can still have significant moral and educational value in strengthening Islamic legal ethics. Therefore, its use should not be viewed solely from the perspective of its *sanad* (chain of transmission), but also from the perspective of its *da'wah* (preaching) value and the benefits it contains.

From a historical perspective, classical *fuqahā'* such as Imām Abū Ḥanīfah and Ibrāhīm An-Nakha'ī sometimes prioritizes strong *qiyās* over *hadith dā'if*, unless the hadith still has *qarīnah ta'yīdiyyah* (strengthening indication). This shows that the *hadith dā'if* is not completely rejected, but has a secondary epistemological function in the determination of Islamic law, especially when linked to the principle of *iḥtiyāt* (caution) and *maslahah* (benefit).

⁷ Muḥamad Halim Fatahillah et al., "Hadits Dha'if Dan Hukum Mengamalkannya," *DIRAYAH: Jurnal Ilmu Hadis*, ahead of print, 2024, <https://doi.org/10.62359/dirayah.v4i2.252>; Fatkhul Wahab, "Kualitas Hadis Shahih, Hasan, Dhaif Sebagai Hujjah Dalam Hukum Islam," *MAQASHID Jurnal Hukum Islam*, ahead of print, 2023, <https://doi.org/10.35897/maqashid.v6i1.1009>; Abd. Wahid et al., "A Study And Analysis Of The Plurality Of Views Among Scholars And Experts In Hadith Studies Regarding The Validity Of Dhaif Hadiths," *Al-Bukhari: Jurnal Ilmu Hadis*, ahead of print, 2023, <https://doi.org/10.32505/al-bukhari.v6i2.6995>.

⁸ Ali ibn Ahmad Ibn Hazm, *al-Iḥkam fī Usul al-Aḥkam* (Dar al-Afaq al-Jadidah, 1983).

⁹ Yahya ibn Sharaf Al-Nawawī, *al-Adhkar* (Dar al-Ma'rifah, 1996); Ahmad ibn Ali Ibn Hajar al-Asqalani, *Tabyin al-'Ajab bima Wurida fī Fadl Rajab* (Dar al-Kutub, 1998).

¹⁰ Jalal al-Din Al-Suyuti, *Tadrib al-Rawī fī Sharḥ Taqrib al-Nawawī* (Dar al-Kutub al-'Ilmiyyah, 2003).

¹¹ Muḥammad ibn Ali Al-Shawkānī, *Irshad al-Fuḥūl ila Tahqiq al-Haqq min 'Ilm al-Usul* (Dar al-Fikr, 1999).

Joseph Schacht, a prominent orientalist, was highly critical of the sanad of hadith, including weak hadith. He argued that many hadith, especially those with weak sanad, did not actually originate from the Prophet Muhammad, but were instead fabricated by subsequent generations of followers or even fiqh scholars. Schacht argued that the sanad system was often manipulated to support certain legal interests, rendering weak hadith (and even some authentic hadith by traditional standards) unsuitable for authentic legal foundations. However, Schacht's critique was considered weak by many Muslim scholars because he often ignored data and was inconsistent in his analysis, as well as being too subjective in assessing the authority of the sanad.¹²

Wael B. Hallaq, an Islamic legal scholar, places hadith (including weak hadith) within the historical context of the development of Islamic law. Hallaq emphasizes that the authority of hadith in Islamic law developed gradually and was heavily influenced by the social, political, and methodological needs of the ulama of the time. He does not specifically discuss weak hadith separately, but highlights that classical ulama were very selective in accepting hadith as a legal basis, and only hadith that met strict criteria were used as evidence. Weak hadith are generally not used as a legal basis except in certain circumstances, such as for fadhailul a'mal or if supported by other evidence.¹³

Weak hadith are not used as the primary basis for Islamic law, but they can serve as reinforcement, motivation for good deeds, and explanation within certain contexts, provided they meet strict conditions and do not contradict stronger evidence. Differences of opinion among scholars emphasize the importance of caution in their use.

Meanwhile, linguistically, atsar means "traces, remains, or relics" (baqiyyat al-syai) and can also be interpreted as a quote or something narrated. It is called a heritage because it refers to the legacy of the Prophet Muhammad SAW - namely his hadiths. Therefore, according to most scholars, the term atsar is used with the same meaning as khabar and hadith. Imam al-Zarkasyi uses the word atsar specifically for mauquf hadith (sayings/actions of friends), although he still allows its use for the sayings of the Prophet SAW (marfu' hadith). In the tradition of jurists, the sayings of the Companions (hadith mauquf) are commonly called atsar, while the history originating from the

¹² Joseph Schacht, *An Introduction to Islamic Law* (Oxford University Press, 1964); Havis Aravik et al., "Islamic Law in Historical Perspective; A Critical Study of Joseph Schacht's Thought," *Jurnal Studi Islam Indonesia (JSII)*, ahead of print, 2023, <https://doi.org/10.61930/jsii.v1i2.408>; Ahmad Ubaidillah Ma'sum Al Anwari et al., "Reexamining the Credibility of the Joseph Schacht Concept of Sanad Hadith," *Jurnal Living Hadis*, ahead of print, 2024, <https://doi.org/10.14421/livinghadis.2023.4543>; Fahmi Riady et al., "Hadith in the Ancient Schools of Law According to Joseph Schacht," *Mashdar: Jurnal Studi Al-Qur'an Dan Hadis*, ahead of print, 2023, <https://doi.org/10.15548/mashdar.v5i1.5996>.

¹³ Wael B Hallaq, *A History of Islamic Legal Theories: An Introduction to Sunni Usul al-Fiqh* (Cambridge University Press, 1997); W Hallaq, *Sharī'a: Theory, Practice, Transformations*, 2009; W Hallaq, *A History of Islamic Legal Theories by Wael B. Hallaq*, 1997, <https://doi.org/10.1017/cbo9780511801266>; W Hallaq, "The Origins and Evolution of Islamic Law: A Response By Wael B. Hallaq," *Journal of Islamic Studies* 19 (2008): 456–66, <https://doi.org/10.1093/jis/etn038>.

Prophet SAW is called khabar. Some scholars are of the opinion that atsar includes everything that is relied on by friends and tabi'in, both in the form of words and deeds. However, the majority of ulama tend to equate the scope of khabar and atsar for all history attributed to the Prophet SAW, his companions and tabi'in.¹⁴

Atsar plays a significant role in establishing Islamic law, particularly as a reference when evidence from the Qur'an and Sunnah is not explicitly available. The use of atsar emphasizes the importance of the traditions of the Companions in shaping Islamic law, both in the practice of ijtihad and in the development of schools of thought.¹⁵

Legal Dynamics in the Context of Developments Over Time (Legal Changes)

Islamic law conceptually possesses a dynamic and adaptive character to social change. In its epistemological structure, Islamic law comprises two main dimensions: tsawābit (fixed values) and mutaghayyirāt (provisions that change according to context). These two dimensions demonstrate that Islamic law is not static, but flexible and contextual. According to al-Ghazālī in *al-Mustasfā min 'Ilm al-Uṣūl*, Islamic law is built on the principle of public interest (maqāṣid asy-syarī'ah), which aims to protect religion, soul, mind, descendants, and property. Therefore, the law can change according to social conditions as long as it does not conflict with the maqāṣ. Thus, the dynamism of law is not a form of deviation, but rather a manifestation of Islamic law's ability to adapt to changing times and human needs.

Social change is a crucial factor driving the emergence of legal dynamics in Islam. Ibn al-Qayyim al-Jawziyyah asserted that laws and fatwas can change due to changes in time, place, customs, and human conditions. This statement demonstrates that change in Islamic law is a social inevitability recognized by classical scholars. According to him, legal provisions applied without considering changes in social reality have the potential to lose their relevance and beneficial value. Therefore, scholars in every era are required to understand the realities of society (fiqh al-wāqi') as a basis for ijtihad so that Islamic law remains applicable and provides solutions to contemporary problems. This view aligns with the ta'wah approach *jurisprudence* (development of Islamic jurisprudence), namely efforts to actualize Islamic law to suit social changes and scientific developments.

In the context of Islamic legal methodology, ijtihad is the primary intellectual instrument that bridges the gap between revealed texts and social reality. ḍawī in Fiqh al-Maqāṣid emphasized

¹⁴ Hani Sholihah, "Term-Term Penting Terkait Hadits Dalam Kajian Hukum Islam," *An-Nahdliyah: Jurnal Studi Keislaman* 2, no. 1 (2023).

¹⁵ Salma Taman, "An Introduction to Islamic Law," *European Journal of Law Reform*, ahead of print, 2014, <https://doi.org/10.5553/ejlr/138723702014016002003>; Liyakat Takim, "Islamic Law and the Neoijtihadist Phenomenon," *Religions*, ahead of print, 2020, <https://doi.org/10.3390/rel12010006>.

that the continuity of Islamic law is very dependent on the ability of scholars to understand maqāṣid in depth and using contextual ijtihad. He introduced the concept of fiqh al-waqi', namely an understanding of law that is not only based on texts but also takes into account the social and economic situation of society. With this approach, Islamic law can address contemporary problems without losing its universal values. The ijtihad approach, which is oriented towards maqāṣThis idea then became the foundation for the reconstructionist theory of fiqh, namely an effort to revive the role of Islamic law as a normative system that is solution-oriented and progressive in response to changes in the times.

The dynamics of law are also clearly visible in the field of Islamic economics, particularly in the aspect of muamalah. Muamalah laws are essentially flexible because they are based on the principles of benefit and justice. Abu Zahrah in *Uṣūl al-Fiqh* explains that as long as there is no evidence that prohibits it, all forms of economic transactions are basically permitted (*al-aṣl fī al-mu'āmalāt al-ibāḥ*). This principle opens up space for the emergence of Islamic economic innovations such as Islamic banking, corporate zakat, Islamic insurance, and even digital assets. This flexibility of muamalah law is concrete evidence that Islamic law is highly flexible and can adapt to modern economic systems without sacrificing the moral values and justice that underlie sharia.

In the context of zakat, the dynamics of Islamic law find their strongest manifestation. In classical times, the objects of zakat were limited to gold, silver, agricultural products, and livestock. However, along with the development of the modern economy, the scope of zakat has expanded through ijtihad (religious ijtihad) by contemporary scholars and state regulatory intervention. The Indonesian Ulema Council (MUI) Fatwa Number 3 of 2003 concerning Zakat on Income and the 2021 Fatwa Commission's Ijtima' Ulama on Zakat on Shares are concrete examples of the adaptation of zakat law to new economic realities. Similarly, Minister of Religious Affairs Regulation (PMA) Number 52 of 2014 affirms that the objects of zakat include money, precious metals, trade, agriculture, fisheries, mining, industry, income, and services. Muhammad Nafi, in his dissertation at UIN Antasari Banjarmasin, stated that the renewal of zakat law in Indonesia is a form of ta'wah. *ṭwīr al-aḥkām* maqā-basedṣid, which emphasizes that zakat must continually adapt to the wealth structure and economic instruments of society. Thus, changes in zakat law in the modern era are not deviations from the text, but rather clear evidence of Islamic law's ability to maintain social relevance and expand the scope of justice amidst changing times.

Hadiths in Mushonaf Ibnu Abi Syaibah about zakat which are suitable for application in the development of zakat management in Indonesia

In the author's search in Abi Syaibah's mushonaf, it consists of 40,754 hadith and atsar, and there are 173 words in the mushonaf related to zakat, which are spread across volumes 1, 2, 3, 6, and 7. In the author's search, the author also found the book on zakat discussed by Imam Ibnu Abi Syaibah in the fifth book. There are 153 sub-chapters discussing zakat.

All objects, even if used daily but polished with gold that reaches the nisab, are still subject to zakat on these items. The hadith is as follows:

حَدَّثَنَا إِسْمَاعِيلُ بْنُ عِيَّاشٍ، عَنْ عُبَيْدِ اللَّهِ، قَالَ: قُلْتُ لِمَكْحُولٍ: يَا أَبَا عَبْدِ اللَّهِ إِنَّ لِي سَيْفًا فِيهِ خَمْسُونَ وَمِائَةً دِرْهَمٍ فَهَلْ عَلَيَّ فِيهِ زَكَاةٌ؟، قَالَ: «أَضِفْ إِلَيْهِ مَا كَانَ لَكَ مِنْ ذَهَبٍ وَفِضَّةٍ فَإِذَا بَلَغَ مِائَتِي دِرْهَمٍ ذَهَبٍ وَفِضَّةٍ فَعَلَيْكَ فِيهِ الزَّكَاةُ»¹⁶

Everything that comes out of the earth must be given zakat. With this hadith, despite the text, the crops that must be given zakat are crops in the form of grains (such as rice, wheat, corn) and certain fruits (such as dates and grapes) that have reached the minimum harvest limit (nisab). So that other crops which actually provide even greater income than rice, for example, are not subject to zakat. So with this argument - even though it is wrong - it is seen as providing a sense of justice to Muslims. That there are palm oil, coffee, rubber, tea, sugar cane, onions, coconuts, etc. which seem to be free from zakat.

حَدَّثَنَا وَكِيعٌ، عَنْ أَبِي حَنِيفَةَ، عَنْ حَمَّادٍ، عَنْ إِبْرَاهِيمَ، قَالَ: «فِي كُلِّ شَيْءٍ أَخْرَجَتِ الْأَرْضُ زَكَاةً حَتَّى فِي عَشْرِ دَسْتَجَاتٍ بِقُلٍ»¹⁷
حَدَّثَنَا وَكِيعٌ، عَنْ سُفْيَانَ، عَنْ مَنْصُورٍ، عَنْ إِبْرَاهِيمَ، قَالَ: «فِي كُلِّ شَيْءٍ أَخْرَجَتِ الْأَرْضُ زَكَاةً»¹⁸

¹⁶ Abu Bakar bin Abi Syaibah Abdullah bn Muhammad bin Ibrahim bin Utsman bin Khawasati Al-Abassi, *Al-Kitab al-Mushonaf Fi al-Ahadits Wa al-Atsar* (Daar al-Kutub al-Arabiyyah, 1409).

¹⁷ Al-Abassi, *Al-Kitab al-Mushonaf Fi al-Ahadits Wa al-Atsar*.

¹⁸ Al-Abassi, *Al-Kitab al-Mushonaf Fi al-Ahadits Wa al-Atsar*.

حَدَّثَنَا أَبُو مُعَاوِيَةَ، عَنْ لَيْثٍ، عَنْ مُجَاهِدٍ، عَنْ ابْنِ عُمَرَ، قَالَ: «فِي الْخَضِرَاوَاتِ زَكَاةٌ»¹⁹

Although there is other evidence that vegetables are not subject to zakat, there is a connection with trade. If you own land for vegetable farming, zakat is still due. The problem is that, as of now, there are no specific regulations or calculations regarding the nisab (meaning minimum threshold). Does it follow the nisab for silver, gold, or rice? Should it use the haul concept, like rice and other crops?

حَدَّثَنَا حَاتِمُ بْنُ وَرْدَانَ، عَنْ بُرْدٍ، عَنْ مَكْحُولٍ، قَالَ: «لَيْسَ فِي الْخَضِرِ زَكَاةٌ، إِلَّا أَنْ يَصِيرَ مَالًا فَيَكُونَ فِيهِ زَكَاةٌ»²⁰

حَدَّثَنَا وَكِيعٌ، عَنْ سُفْيَانَ، عَنْ مُغِيرَةَ، قَالَ: سَمِعْتُ مُجَاهِدًا، وَإِبْرَاهِيمَ وَهُمَا جَالِسَانِ، يَقُولَانِ: «لَيْسَ فِي الْبُقُولِ، وَلَا فِي التُّفَّاحِ، وَلَا فِي الْخَضِرِ زَكَاةٌ»²¹

Al-Daruquthni mentioned a history that supports the opinion that everything that comes out of the earth is subject to zakat, namely the following hadith:

وَرَوَاهُ الدَّارِقُطْنِيُّ (بَلْفُظْ آخِر) عَنْهَا: «جَرَتْ السَّنَةُ مِنْ نَبِيِّ اللَّهِ - صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ - فِيمَا أَخْرَجَتِ الْأَرْضُ مِنَ الْخِنْطَةِ وَالشَّعِيرِ وَالزَّرْبِيبِ وَالتَّمْرِ إِذَا بَلَغَ خُمْسَةَ أَوْسُقٍ، الْوَسْقُ سِتُّونَ صَاعًا، فَذَلِكَ ثَلَاثُمِائَةِ صَاعٍ»²².

The opinion held by most Muslims is that honey is not subject to zakat. This, if understood textually, would mean that honey farming is exempt from zakat. In reality, regardless of the object, even if the obligation is not specifically stipulated in the text, it falls under the general principle that any property with the potential to generate wealth and intended for trade is subject to zakat.

حَدَّثَنَا صَفْوَانُ بْنُ عِيسَى، عَنِ الْحَارِثِ بْنِ عَبْدِ الرَّحْمَنِ، عَنْ مُنِيرِ بْنِ عَبْدِ اللَّهِ، عَنْ أَبِيهِ، عَنْ سَعْدِ بْنِ أَبِي ذُبَابٍ، أَنَّهُ قَدِمَ عَلَى قَوْمِهِ فَقَالَ لَهُمْ: «فِي الْعَسَلِ

¹⁹ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

²⁰ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

²¹ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

²² Abu al-Hasan Ali bin Umar bin Ahmad bin Mahdi bin Masud bin al-Nu'man bin Dinar al-Bagdadi Al-Daruquthni, *Sunan Al-Daruquthni*, Dar al-Fik (Beirut, 2004).

زَكَاةٌ فَإِنَّهُ لَا خَيْرَ فِي مَالٍ لَا يُزَكَّى» قَالَ: قَالُوا: فَكَمْ تَرَى؟ قُلْتُ: الْعُشْرُ،
فَأَخَذَ مِنْهُمْ الْعُشْرَ فَقَدِمَ بِهِ عَلَى عُمَرَ وَأَخْبَرَهُ بِمَا فِيهِ قَالَ: فَأَخَذَهُ عُمَرُ وَجَعَلَهُ
فِي صَدَقَاتِ الْمُسْلِمِينَ²³

Of course, even though it is controversial, because it is not mentioned in the Sohih and Hasan hadiths, zakat on honey should be imposed on honey breeders or honey seekers who get honey at the specified nisab amount. As in Sunan Tirmidhi, Musnad Ahmad, which does not require zakat on honey. Atsar who stipulates zakat on honey, this is confirmed by the hadith narrated by Ibn Majah:

حَدَّثَنَا مُحَمَّدُ بْنُ يُحْيَى حَدَّثَنَا نَعِيمُ بْنُ حَمَّادٍ حَدَّثَنَا ابْنُ الْمُبَارَكِ حَدَّثَنَا أُسَامَةُ
بْنُ زَيْدٍ عَنْ عَمْرِو بْنِ شُعَيْبٍ عَنْ أَبِيهِ عَنْ جَدِّهِ عَبْدِ اللَّهِ بْنِ عَمْرٍو عَنْ النَّبِيِّ
صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ أَنَّهُ أَخَذَ مِنَ الْعَسَلِ الْعُشْرَ

Imam Syafii in his musnad also supports the opinion of imposing zakat on honey.

... أَبُو بَكْرٍ ثُمَّ عُمَرُ. قَالَ: وَكَانَ سَعْدٌ مِنْ أَهْلِ السُّرَّةِ قَالَ: فَكَلَّمْتُ قَوْمِي
فِي **الْعَسَلِ** فَقُلْتُ لَهُمْ: زَكُوهُ فَإِنَّهُ لَا خَيْرَ فِي ثَمَرَةٍ لَا تُزَكَّى، فَقَالُوا: كَمْ؟ قَالَ:
فَقُلْتُ: الْعُشْرُ فَأَخَذْتُ مِنْهُمْ الْعُشْرَ، فَأَتَيْتُ عُمَرَ بْنَ الْخَطَّابِ رَضِيَ اللَّهُ عَنْهُ
فَأَخْبَرْتُهُ بِمَا كَانَ. قَالَ: فَقَبَضَهُ عُمَرُ فَبَاعَهُ ثُمَّ جَعَلَ ثَمَنَهُ فِي صَدَقَاتِ
الْمُسْلِمِينَ²⁴

حَدَّثَنَا وَكِيعٌ، عَنْ سُفْيَانَ الثَّوْرِيِّ، عَنْ عَمْرِو، عَنْ ابْنِ أُذَيْنَةَ، عَنْ ابْنِ عَبَّاسٍ،
قَالَ: «لَيْسَ فِي الْعَنْبَرِ **زَكَاةٌ**، إِنَّمَا هُوَ شَيْءٌ دَسَرَهُ الْبَحْرُ»
حَدَّثَنَا وَكِيعٌ، قَالَ: كَانَ سُفْيَانُ، يَقُولُ: «لَيْسَ فِي الْعَنْبَرِ، وَلَا فِي الْعَسَلِ، وَلَا
فِي الْأَوْقَاصِ **زَكَاةٌ**»²⁵

²³ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

²⁴ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

²⁵ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

Objects that are considered jewelry, be they gems, emeralds, etc., are not subject to zakat unless they are intended for sale. Atsar 'Ikrimah below emphasizes that pearls and emeralds are not intrinsically subject to zakat, unless they become trade commodities - in which case trade zakat applies. This pattern is in line with the Indonesian framework (Permenag 52/2014): the objects of precious metal zakat are gold, silver and other precious metals, while gemstones are only affordable if traded - the nisab is equivalent to 85 grams of gold, a rate of 2.5%, on the basis of calculating Current Assets minus Short Term Liabilities after haul. In practical terms, private collections of jewels are not automatically subject to zakat; However, jewelry store stock or inventory of gems for buying and selling must be given zakat. If the jewelry is mixed with gold/silver (for example, an emerald ring with a gold frame), the value of the gold/silver is still counted in the precious metal accumulation to test the nisab, while the gemstone itself is only subject to zakat if it has the status of merchandise.

حَدَّثَنَا أَبُو بَكْرِ قَالَ: حَدَّثَنَا أَبُو الْأَخْوَصِ، عَنْ خُصَيْفٍ، عَنْ عِكْرِمَةَ، قَالَ: «لَيْسَ فِي حَجَرِ اللَّؤْلُؤِ، وَلَا حَجَرِ الزُّمُرْدِ زَكَاةٌ، إِلَّا أَنْ يَكُونَ لِتِجَارَةٍ، فَإِنْ كَانَ لِتِجَارَةٍ فَفِيهِمَا زَكَاةٌ»²⁶

This is the atsar from ash-Sya'bi (tabi'in). Classically, there is a view that eliminates zakat on horses—except when traded, in which case it falls under zakat on trade. As for "raqiq/slave" is a historical context; today the institution of slavery has been abolished, so the chapter on zakat on slaves is irrelevant in contemporary practice. The essence of the rule: if an asset is not a "famous" livestock object of zakat and is not traded, then there is no special zakat on it; conversely, if it is a trade commodity, it is covered by zakat on trade. The Indonesian legal framework actually specifies horses as one of the livestock objects of zakat. Permenag 52/2014 explicitly states that livestock subject to zakat include camels, cows/buffalo, horses, and goats; with the following main provisions: (i) grazing status (not primarily penned), (ii) reaching the nisab and haul; Meanwhile, animals raised in pens for commercial production are categorized as commercial zakat (nisab equivalent to 85 g of gold, at a rate of 2.5% of Current Assets – Short-Term Liabilities). Details of the nisab and rates for camels, cows/buffaloes, horses, and goats are listed in the Appendix to this Ministerial Regulation.

²⁶ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

حَدَّثَنَا عَلِيُّ بْنُ مُسْهِرٍ، عَنِ الْأَجْلَحِ، قَالَ: سَأَلْتُ الشَّعْبِيَّ عَنْ صَدَقَةِ الْخَيْلِ،
وَالرَّقِيقِ فَقَالَ: «لَيْسَ فِيهِمَا زَكَاةٌ»²⁷

حَدَّثَنَا عَبْدُ الرَّحِيمِ، عَنِ ابْنِ سَالِمٍ، عَنِ الشَّعْبِيِّ، قَالَ: «لَيْسَ عَلَى الْبَهِيمَةِ،
وَلَا عَلَى الْمَمْلُوكِ زَكَاةٌ، إِلَّا أَنْ تَكُونَ لِلتَّجَارَةِ»²⁸

This is the atsar from Ibrāhīm an-Nakha'ī. He acknowledged that there is no clear text regarding zakat on donkeys, then proposed a comparison to cows due to the closeness of their function/benefit. In the majority of Islamic jurisprudence, the agreed objects of zakat on livestock are camels, cows/buffaloes, and goats/sheep—with the following basic conditions: sa'imah (grazing more in public fields than being fed in pens), reaching the nisab, and haul. Donkeys are usually not included as objects of ma'rūf livestock zakat; if donkeys are used for work/transport (not sa'imah), they are further removed from the provisions of livestock zakat. However, if donkeys become a trade commodity (bought and sold as stock) or part of a breeding/selling business, then they are subject to zakat through the door of commerce—not as livestock zakat. Framework of Minister of Religious Affairs Regulation No. Law No. 52 of 2014 explicitly mentions livestock as objects of zakat: camels, cows/buffaloes, horses, and goats, complete with provisions for grazing and nisab/haul (details in the appendix). Donkeys are not listed as objects of special livestock zakat. Therefore, if there is an economic activity related to donkeys (e.g., raising/trading donkeys), the imposition of zakat falls into the trade/industry category: nisab equivalent to 85 g of gold, 2.5%, calculation basis Current Assets - Short-Term Liabilities after the haul. If the economic benefits appear as income (fees/compensation), then it can be captured through zakat on income & services (2.5% when received). Practically: there is no “donkey zakat” as a special livestock in the regulation, but profits/business activities are still required to be zakated through the available scheme.

حَدَّثَنَا جَرِيرٌ، عَنْ مَنْصُورٍ، عَنْ إِبْرَاهِيمَ، قَالَ: سَأَلْتُ عَنِ الْحَمِيرِ فِيهَا زَكَاةٌ أَمْ
لَا؟ قَالَ: «أَمَّا أَنَا فَأُشَبِّهُهَا بِالْبَقَرِ، وَلَا نَعْلَمُ فِيهَا شَيْئًا»²⁹

This is an atsar (fatwa of the Companions/Tabi'in), not a marfu' hadith. Its substance confirms that gold/silver jewelry remains an object of zakat if it meets the nisab and haul—what is meant is the substance of the precious metal in the jewelry, not just its function. Classically, the

²⁷ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

²⁸ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

²⁹ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

nisab is equivalent to 20 dinars \approx 85 g of gold or 200 dirhams \approx 595 g of silver, with a rate of 2.5% after the haul (1 Hijri year). Therefore, the total gold/silver content of rings, bracelets, necklaces, or other jewelry is combined with other precious metal holdings to be tested against the nisab. The framework of Minister of Religious Affairs Regulation No. 52 of 2014 places gold, silver, and other precious metals as objects of zakat with a nisab of 85 grams of gold and a rate of 2.5% after the haul. In practice, the value of the gold/silver in the jewelry is calculated and accumulated with other precious metals owned. If the total reaches the nisab, zakat must be paid, ideally through official amil (BAZNAS/LAZ) in accordance with the Zakat Management Law.

حَدَّثَنَا أَبُو الْأَحْوَصِ، عَنْ أَبِي إِسْحَاقَ، عَنْ عَبْدِ اللَّهِ بْنِ شَدَّادٍ، أَنَّهُ كَانَ «يَرَى فِي الْحُلِيِّ زَكَاةً»³⁰

حَدَّثَنَا جَرِيرٌ، عَنْ مَنْصُورٍ، عَنْ إِبْرَاهِيمَ، قَالَ: «فِي الْحُلِيِّ زَكَاةٌ»
حَدَّثَنَا شَرِيكٌ، عَنْ سَالِمٍ، عَنْ سَعِيدِ بْنِ جُبَيْرٍ، قَالَ: «فِي حُلِيِّ الذَّهَبِ وَالْفِضَّةِ زَكَاةٌ». قَالَ: وَهُوَ قَوْلُ سُفْيَانَ³¹

حَدَّثَنَا وَكَيْعٌ، عَنْ مَالِكٍ، عَنْ عَطَاءٍ، قَالَ: «فِي الْحُلِيِّ زَكَاةٌ»
حَدَّثَنَا ابْنُ مَهْدِيٍّ، عَنْ زَمْعَةَ، عَنْ ابْنِ طَاوُسٍ، عَنْ أَبِيهِ، قَالَ: «فِي الْحُلِيِّ زَكَاةٌ»³²

This is atsar tabi'i (fatwa of Jābir bin Zaid). The size he mentioned is the classic nisab: 20 mitā qāl of gold is 85 grams of gold, and 200 dirhams of silver is 595 grams of silver. This means that gold/silver jewelry is counted as an object of zakat; if the accumulated gold/silver owned—including in the form of jewelry—reaches the nisab, then 2.5% zakat must be paid after the haul (1 Hijri year). The focus is on the substance of the precious metal, not the fact that the jewelry is worn. This approach closes the gap in “hiding” wealth in the form of wearable jewelry. The framework of Minister of Religious Affairs Regulation No. 52 of 2014 stipulates gold, silver, and precious metals as objects of zakat with a nisab of 85 g of gold (and 595 g of silver) and a rate of 2.5%—in line with the figures in this atsar. Practically, the total gold/silver content of jewelry is combined

³⁰ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

³¹ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

³² Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

with other precious metal holdings to test the nisab; if it is reached, zakat is paid according to the provisions.

حَدَّثَنَا ابْنُ مَهْدِيٍّ، عَنْ حَبِيبٍ، عَنْ عَمْرِو بْنِ هَرِمٍ قَالَ: سَأَلَ جَابِرُ بْنُ زَيْدٍ هَلْ فِي الْحُلِيِّ زَكَاةٌ؟ قَالَ: «نَعَمْ إِذَا كَانَ عِشْرِينَ مِثْقَالًا، أَوْ مِائَتِي دِرْهَمٍ»³³
حَدَّثَنَا أَبُو خَالِدٍ الْأَحْمَرُ، عَنْ حَجَّاجٍ، عَنْ عَطَاءٍ، وَالزُّهْرِيِّ، وَمَكْحُولٍ، قَالُوا:
فِي الْحُلِيِّ زَكَاةٌ وَقَالُوا: «مَضَتْ السَّنَةُ أَنَّ فِي حُلِيِّ الذَّهَبِ وَالْفِضَّةِ زَكَاةٌ»³⁴

This is an atsar (saying of the companions/tabī'in), not a marfū' hadith. The substance emphasizes that jewelry—including rings—remains an object of zakat if it meets the nisab and haul. The focus is not “whether it is worn or not,” but rather the inherent substance of the precious metal: if the total gold/silver owned (including those in the form of jewelry such as rings) reaches the nisab—≈ 85 g of gold or 595 g of silver—then zakat of 2.5% after 1 hijri year (haul) is obligatory. This approach closes the gap of moral hazard (disguising wealth in the form of jewelry to escape zakat) and upholds horizontal justice: two people with equal gold/silver value bear equal obligations, regardless of the form (bars, coins, or jewelry). The framework of Minister of Religious Affairs Regulation No. 52 of 2014 places gold, silver, and other precious metals as objects of zakat with a nisab of 85 grams of gold (2.5% rate after haul). This means that gold/silver jewelry—including rings—still counts as part of your precious metal holdings. If the total equivalent is ≥ 85 g of gold, zakat is obligatory. For jewelry made with stones (pearls, emeralds, etc.) without a dominant gold/silver content, the obligation arises if it is traded (falls into the trade category); however, if the gold/silver dominates the jewelry's value, it is subject to zakat on precious metals.

حَدَّثَنَا وَكِيعٌ، عَنْ سُفْيَانَ، عَنْ أَبِي جَعْفَرٍ الْفَرَّاءِ، عَنْ عَبْدِ اللَّهِ بْنِ شَدَادٍ، قَالَ:
«فِي الْحُلِيِّ زَكَاةٌ حَتَّى فِي الْخَاتَمِ»³⁵

This is the atsar of the two great tabī'in (Mujāhid and 'Aṭā'), not a marfū' hadith. The meaning: the collection and distribution of zakat should ideally be centralized in a legitimate authority, so that data collection of mustahik, equitable distribution, and accountability run smoothly. In many fiqh books, if a just government/official amil collects zakat, paying it to them becomes a priority (even obligatory), while direct distribution to mustahik still has the value of charity—but can reduce the order of management (risk of overlapping, not being on target, minimal

³³ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

³⁴ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

³⁵ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

audit). The spirit of this atsar is in line with the Indonesian legal framework: BAZNAS is designated as the national zakat management authority, and licensed LAZ is tasked with collecting/distributing zakat; acting as amil without a permit is prohibited. In practice, zakat distributed through BAZNAS/LAZ: (1) is recorded and monitored, (2) follows the mustahik's priorities according to sharia, and (3) is recognized as a tax deduction with official proof of payment. So, the message “ad-di zakāta ilā as-sulṭān” in the time of the Salaf today means: pay zakat through official amil—BAZNAS or licensed LAZ—for the sake of public welfare, legal certainty, and accountability.

حَدَّثَنَا عَبْدُ اللَّهِ، عَنْ عُثْمَانَ بْنِ الْأَسْوَدِ، عَنْ مُجَاهِدٍ، وَعَطَاءٍ، قَالَا: «أَدِّ زَكَاةَ مَالِكَ إِلَى السُّلْطَانِ»³⁶

This is an atsar (fatwa of the Salaf scholars), not a marfu' hadith from the Prophet. The case is specific to non-Muslim slaves in Muslim households in the past. Some jurists understand the answer to be 'A'.ṭā' as the ability to fulfill the obligation of sustenance/fitrī for household dependents even though they are non-Muslim—more as a social responsibility of the family rather than determining the mustahiq of zakat in general. However, the majority of scholars limit zakat fitrī as an obligation for Muslims and its distribution to mustahiq in accordance with 8 aṣnaf (QS at-Taubah: 60). Therefore, the opinion that allows giving fitrī to non-Muslims is considered a minority and context-specific (slavery), while interfaith social needs are more appropriately channeled through infaq/alms or humanitarian aid other than zakat.

The Indonesian legal framework (Law 23/2011 and its derivative regulations) emphasizes that zakat—including zakat fitrah—is carried out in accordance with Islamic law: the obligation of zakat fitrah upon Muslims and distribution to mustahik as stipulated by sharia. This means that regularly distributing zakat fitrah to non-Muslims is inconsistent with the rules of positive zakat; if you want to help non-Muslim neighbors/workers, use infaq/sadaqah through official amils or directly. Therefore, the above atsar is useful as a historical and fiqh record, but does not serve as an operational basis for distributing zakat fitrah in the current Indonesian system.

حَدَّثَنَا وَكِيعٌ، عَنْ ثَوْرٍ، عَنْ سُلَيْمَانَ بْنِ مُوسَى، قَالَ: كَتَبَ إِلَى عَطَاءٍ يَسْأَلُهُ، عَنْ عَبِيدٍ يَهُودٍ وَنَصَارَى أُطْعِمُ عَنْهُمْ زَكَاةَ الْفِطْرِ؟ قَالَ: «نَعَمْ».³⁷

Atsar Ibrāhīm—“they prefer that zakat be paid in kind: silver from silver, gold from gold, cattle from cattle, goats from goats”—emphasizes the principle of al-mujānasa (equivalence of kind) so that the resulting value truly represents the wealth being zakated. Descriptively, this

³⁶ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

³⁷ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

principle maintains equality and transparency: livestock owners pay from livestock, owners of precious metals pay from precious metals—so that mustahik receive the most relevant and fair form. Argumentatively, this principle prevents depreciation due to unfair conversions and reduces moral hazard in asset valuation. In the Indonesian context, the spirit of atsar is compatible with the framework of Permenag 52/2014: some items do encourage payment of “kinds” (for example, agricultural produce at harvest, or zakat fitrah with staple foods), while other items are permitted—even facilitated—in the form of monetary values for efficiency and amil governance. Thus, the positive rule harmonizes the ideal of commensurability with the needs of modern benefit: if possible and beneficial, pay “in kind”; If it is more beneficial and accountable, pay the equivalent value through official amil.

حَدَّثَنَا جَرِيرٌ، عَنْ مُعِيقَةَ، عَنْ إِبْرَاهِيمَ، قَالَ: كَانُوا «يَسْتَحِبُّونَ زَكَاةَ كُلِّ شَيْءٍ مِنْهُ الْوَرِقُ مِنَ الْوَرِقِ، وَالذَّهَبُ مِنَ الذَّهَبِ، وَالْبَقَرُ مِنَ الْبَقَرِ، وَالْغَنَمُ مِنَ الْغَنَمِ»³⁸

Atsar MakhḥThe following ūl, regarding precious metal-plated swords, emphasizes that the object of zakat follows the substantial value of the gold/silver, not its usability; therefore, the gold/silver content of everyday items must be combined with other precious metal holdings to be tested against the nisab (≈85 g gold or ≈595 g silver) and haul, and then subject to 2.5% if met. Descriptively, this smooths the line between “jewelry” and “usable goods”: what counts is the value of the metal, so that an ornate sword, a gold-plated watch, or a silver accessory is not “immune” simply because it is worn. Argumentatively, this logic prevents moral hazard (disguising wealth as usable goods to avoid zakat) and is in line with the architecture of Permenag 52/2014 which places gold, silver, and other precious metals as value-based zakat objects, opens up space for amalgamation, and ensures horizontal equity: two people with equal gold/silver value fulfill equal obligations, regardless of whether the metal is in the form of coins, jewelry, or an item coating.

حَدَّثَنَا إِسْمَاعِيلُ بْنُ عِيَّاشٍ، عَنْ عَبْدِ اللَّهِ بْنِ عُبَيْدٍ، قَالَ: قُلْتُ لِمَكْحُولٍ: يَا أَبَا عَبْدِ اللَّهِ إِنَّ لِي سَيْفًا فِيهِ خَمْسُونَ وَمِائَةً دِرْهَمٍ عَلَيَّ فِيهَا زَكَاةٌ؟ فَقَالَ: «أَضِفْ إِلَيْهَا مَا كَانَ لَكَ مِنْ ذَهَبٍ وَفِضَّةٍ فَعَلَيْكَ فِيهِ مِنَ الزَّكَاةِ»³⁹

³⁸ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

³⁹ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

Ibn Abi Syaibah said that: "Waki' has narrated to us, from Sufyan, from a man, from ash-Sya'bi, he said: 'There is no zakat on mudharabah (profit sharing) assets, because one does not know what will happen (with the assets).'"

حَدَّثَنَا وَكِيعٌ، عَنْ سُفْيَانَ، عَنْ رَجُلٍ، عَنِ الشَّعْبِيِّ، قَالَ: «لَيْسَ فِي مُضَارَبَةٍ زَكَاةٌ، لِأَنَّهُ لَا يَدْرِي مَا يَصْنَعُ»⁴⁰

When linked to zakat regulations in Indonesia, such as Permenag 52/2014, it is deliberately created as a "large umbrella" so that commodities not explicitly mentioned in classical texts (vegetables, honey, modern plantation commodities, etc.) are still captured through the categories of agricultural/plantation/forestry zakat, commerce/industry, or income & services. This way, the principle of justice ("where there is benefit, where there is ability, there is obligation") can be implemented without being confined by narrow commodity terms. Legally, payment should ideally be through official amil (BAZNAS/LAZ) and distribution must be in accordance with sharia—this is the outline of Law 23/2011 and PP 14/2014.

Issue & summary of evidence/history	Core opinion/history	Indonesia's regulatory position	Practical notes
Gold/silver plated items (example of a sword polished with gold/silver)	The value of gold/silver is combined with other precious metal holdings; if it exceeds the nisab, zakat is obligatory.	Minister of Religion Regulation 52/2014 regulates zakat on gold, silver, and precious metals; the nisab is 85g of gold, with a 2.5% content; the calculation can be combined with the nisab for gold (Articles 4–7).	The value of the gold/silver content in the item remains the same. If the total is equivalent to 85g of gold or more, zakat is 2.5% after the haul.
“Everything that comes out of the earth” (non-text commodities: palm oil, coffee, rubber, sugar cane, etc.)	Approach to expanding the object of agricultural products to be fair	Ministerial Regulation 52/2014 includes “agriculture, plantations, forestry”; the nisab is 653 kg of unhusked rice, the tariff is 10% (rain-fed) / 5% (irrigation); payment at harvest (Articles 14–15)	Modern commodities (palm oil/tea/coffee/etc.) are covered, not “zakat-free”.
Vegetables: mandatory/not?	There is a history that requires; there are exceptions except for commerce	Two paths: (1) Agriculture→follow the harvest rules (Articles 14–15). (2) Commerce if it becomes trade inventory→nisab 85 g gold, 2.5%, Current Assets – Short-Term Liabilities basis (Articles 11–13)	Commercial vegetable businesses are always caught up in: as harvest or trade stock.

⁴⁰ Al-Abassi, *Al-Kitab al-Mushanaf Fi al-Ahadits Wa al-Atsar*.

Issue & summary of evidence/history	Core opinion/history	Indonesia's regulatory position	Practical notes
Honey (classic mistake)	Some narrations require it; some do not.	Not a specific object, but the honey business is affected through: Trade/Industry (nisab 85 g gold, 2.5%, after haul) or Income & Services (2.5% when received) (Articles 23–27)	Honey farmers/industry are not exempt from zakat: it is collected as a business or income.
Precious stones/gems (emeralds, pearls, etc.)	There is no zakat except for commerce	Regulations focus on gold/silver/precious metals; gemstones are not specific objects. Subject to regulation if they are trade commodities (Commerce) / industrial products (Industry)	Personal collections of gemstones are not automatically subject to the tax; jewelry store stock is subject to the tax as merchandise.
Horses & animals other than the famous ones	There is a history that negates	Minister of Religion Regulation 52/2014 explicitly mentions camels, cows/buffaloes, horses, goats; livestock zakat for those grazed, nisab-kadar in the Appendix; those kept in pens/production→Business (Articles 16–18 + Appendix)	For horses, it is regulated; other types that do not meet the breeding criteria are included in the commercial scheme.
Donkeys are likened to cows	Qiyas opinion	The regulations do not mention donkeys as livestock animals that are subject to zakat; if they become a business commodity→Commerce	The Minister of Religion's Regulation framework avoids species debates: use the business category if it is not on the livestock list.
Jewelry (general)	Many atsars require gold/silver jewelry; there is a determination of the nisab	Minister of Religion Regulation: gold/silver is a clear object (nisab 85 g gold/595 g silver, 2.5%); other precious metals follow gold. Income & Services: nisab 653 kg unhusked rice/524 kg rice, 2.5% upon receipt (Articles 4–7 & 26–27)	Gold/silver jewelry is valid if ≥ nisab & haul; Stone jewelry (pearls/emeralds) is acceptable if you trade.
"Zakat must go to the government"	Call to fulfill through authority	Law 23/2011: BAZNAS is a national authority; it is prohibited to act as amil without permission; zakat must be distributed according to Islamic law (Explanation & Prohibition Article)	Distribute via licensed BAZNAS/LAZ; this is also important for legal certainty and governance.
Debt is not subject to zakat	Debt reduces liabilities	Minister of Religion Regulation: Zakat on business is calculated from Current Assets – Short-Term Liabilities (Article 12).	For personal gold/silver, there is no debt reduction in the article; for

Issue & summary of evidence/history	Core opinion/history	Indonesia's regulatory position	Practical notes
		This means that short-term debt is a reduction in the calculation basis.	business, debt is already included in the official formula.
Mustahik fitri non-Muslims?	There are opinions that allow it	Law 23/2011: distribution of zakat must be in accordance with Islamic law; zakat fitrah is an obligation for Muslims (Explanation of Law + Ministerial Regulation on Definition/Fitrah Chapter)	The positive framework closes the space of mustahik fitri outside the corridor of sharia; the door to converts remains within the 8 asnaf.
Forms of zakat (in-kind vs cash)	“It should be of its kind”	Minister of Religion Regulation: Zakat fitrah may be in the form of rice/staple food or cash of equivalent value; Zakat mal is value-based (Articles 30–31; definition & procedures)	Flexible regulation: in-kind is used in certain contexts; legal tender is used for convenience.
Mudharabah	History of postponing obligations until results are clear	Not specifically mentioned, but covered: money/securities (nisab 85g gold, 2.5%, after haul) and income & services (2.5% when received) (Articles 8–10 & 26–27)	The spirit of “waiting for real results” is reflected: profits are zakatable when received; the principal investment is evaluated according to the zakat category.

CONCLUSION

The conclusion of this study confirms that the series of atsar studied—regarding jewelry/gold-silver, agricultural products (including modern commodities), honey, gems, livestock, and the recommendation to hand over to authorities—consistently positions zakat objects based on the substance of their economic value and utility, not merely their form or function. This principle aligns with the umbrella Indonesian regulatory architecture (Law 23/2011, PP 14/2014, Permenag 52/2014), so that commodities not explicitly listed in the classical texts are still captured through the categories of agriculture/plantations/forestry, commerce/industry, fisheries, money & securities, and income & services. From a technical perspective, the regulatory framework has internalized the main fiqh principles—nisab and haul, the combination of gold/silver values for the nisab test, the basis of commerce (current assets minus short-term liabilities), the contextual determination of collection times (at harvest vs. after haul), and the nisab levels for livestock—thus minimizing the gap for moral hazard. At the governance level, the atsar's recommendation to pay zakat to the

authorities is embodied in the role of BAZNAS/LAZ, which are licensed as official channels that ensure accountability, continuity of mustahik data collection, and sharia compliance. Overall, the integration of the atsar spirit with positive regulations results in normative-operational consistency: anyone with equal wealth or business flows bears equal obligations, while the potential zakat from modern sectors remains pooled for the public good.

The practical implications of these findings include strengthening the socialization that gold/silver plated consumables and non-textile commodities (e.g. honey and gemstones when they become businesses) are still obligatory for zakat through relevant channels; optimizing the SOP for amil in value-based assessments and business flows, accompanied by enforcement of payment evidence standards so that fiscal benefits (tax reductions) are increasingly utilized; and mapping the modern agricultural/plantation sector based on the harvest nisab to increase zakat compliance in the primary sector.

The limitations of this study lie in its focus on normalization between atsar and regulations without extensive field verification; therefore, a multi-regional empirical study is needed to measure the impact of the application of the trade formula and harvest nisab on zakat realization, as well as comparative research on best practices between provincial BAZNAS/LAZ to formulate a more adaptive model for collection and utilization of local commodities.

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