

UNDERSTANDING ZAKAT FATWAS IN KEDAH: A MAQASID AL-SHARI'AH AND FIQH AL-WAQI' PERSPECTIVE

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Abstract: *This study examines Zakat fatwas in Kedah, Malaysia, through the frameworks of maqasid al-shari'ah (higher objectives of Islamic law) and fiqh al-waqi' (understanding of contemporary realities). The central issue is balancing the alignment of zakat rulings with modern socio-economic challenges while adhering to Islamic legal principles. As one of Islam's Five Pillars, zakat is essential for addressing poverty, promoting social justice, and fostering community well-being. However, its implementation faces complexities due to evolving societal needs and economic changes. This research addresses this gap by evaluating how zakat fatwas in Kedah are formulated and whether they effectively respond to current issues while remaining grounded in Islamic jurisprudence. Objectives of this study include analyzing Zakat fatwas in Kedah for adherence to maqasid al-shari'ah and assessing their relevance. Methodologically, it employs qualitative analysis of fatwas from Kedah's religious authorities. Expected findings offer insights into the alignment of zakat fatwas with Islamic law and adaptation to modern challenges. The study's implications involve informing policymakers and religious authorities in Kedah about the importance of relevant and effective zakat fatwas to address societal needs and contribute to community well-being.*

Keywords: *Fiqh al-waqi'; Fatwa; Maqasid al-shari'ah; Zakat*

Introduction

The institution of fatwa in Malaysia has been regarded as an important institution in dealing with any matters of Islamic Law (Asuhaimi, 2017). The laws or fatwas issued by the Fatwa Committee are considered the official government stance on issues related to the Islamic religion because, the Fatwa Committee has been officially established under the provisions of the State Islamic Administration Laws/Enactments/Ordinances (Garis Panduan Pengeluaran Fatwa di Malaysia, 2017). The role of fatwas in Negeri Kedah is primarily to guide Muslims on matters such as religious practices, social conduct, family law, finance, and other aspects of daily life. These fatwas are issued by the State Fatwa Committee (Majlis Fatwa Negeri Kedah), which comprises Islamic scholars and jurists well-versed in Islamic law. In the process of issuing laws or fatwas, most states commonly base their laws or fatwas on the definitive opinions (qawl muktamad) of the Shafi'i school of thought. If the definitive opinion of the Shafi'i school of thought conflicts with the public interest, the Fatwa Committee can exercise their own ijtihad (Garis Panduan Pengeluaran Fatwa di Malaysia, 2017).

The Shafi'i school of thought is no longer the only factor considered for determining a zakat fatwa, according to recent developments. In producing laws or fatwas connected to zakat in the present, this shows an openness to adopting viewpoints from different other schools of thought and the perspectives of modern legal scholars. This can be observed in the changing legal and fatwa scenarios, shifting from reliance on the Shafi'i school of thought to the views of other schools or contemporary fiqh scholars. Based on the reality of changes in the legal basis of zakat fiqh in Malaysia, there is room to examine the question of changes to the basis of zakat fatwas by considering views outside the Shafi'i school and taking into account and achieving the objectives of maqasid al-shari'ah.

Literature Review

Fatwa and Maqasid Shari'ah

Incorporating advancements in information technology and global cultural acculturation, while simultaneously witnessing the rise of nationalism and spiritualism, the revitalization of Islamic law continues to undergo a process of renewal in anticipation of the new world economy era. The discussion on the goals of Sharia (maqasid al-shari'ah) has been an essential requirement for a significant period. Maqasid al-shari'ah has a tremendous influence on the importance of knowing it, the urgency of studying it, and the implications of Muslim scholars' opinions in navigating the ocean of Islamic law to the sea of knowledge (Robbani, S., Yasid, A., and Sanuri, S., 2021).

A fatwa issued on this day typically commemorates a significant component known as maqasid al-shari'ah which includes preserving faith, life, intellect, lineage, and property. The issuance of any fatwa requires careful consideration of multiple perspectives, ensuring that the fatwa serves the common good and is not limited to the viewpoint of a single sect. While religious legislation at the state or federal level may prioritize the Shafi'i sect in issuing fatwas, it is necessary to consider the perspectives of all sects to adapt their views to the current situation. This is because cultural changes, circumstances, technological advancements, and other factors have an impact on religious practices. Typically, the first consideration in a situation like this is the attainment of maqasid al-shari'ah by a decisive fatwa. Hence, fatwas and maqasid al-shari'ah exhibit a strong interconnection, particularly about fatwas issued within the present millennium.

Fatwa and Fiqh Al-Waqi'

It is crucial to consider any fatwa issued in the context of the present societal circumstances. The societal landscape of the past differs significantly from the present-day society. From a technological standpoint, significant disparities exist between the preceding generation and the most recent one. Hence, it is crucial for a mufti to diligently monitor the ongoing societal advancements to ensure that the fatwa issued aligns with the prevalent cultural practices and effectively fulfils the objectives of Islamic law.

According to Abd al-Majid al-Najjar (1989), Al-waqi' is a term that includes all events and happenings in human existence, including several areas such as the patterns of life, customary behaviours, traditions, and emergent phenomena. Al-waqi' spans the entirety of human existence throughout multiple domains, including all events, phenomena, causes, and inventions that occur within it. In addition, Al-Najjar (1993) discusses al-waqi' as referring to all human activities that must be guided by the most recent hakam law, in conformity with the intent of shari'ah. However, his interpretation of al-waqi' is solely confined to human deeds.

Based on the elucidation of fiqh al-waqi' by multiple scholars, it can be deduced that fiqh al-waqi' constitutes a profound comprehension of the trajectory of human existence, encompassing its impediments and guides. This text discusses the field of jurisprudence in relation to the current state of society. It explores the factors that influence events in society and the current thoughts that challenge the beliefs of Muslims. It also considers measures that align with shari'ah to protect the ummah and ensure their preservation in the present and future.

Fiqh Al-Waqi' and Zakat

A simple way to say fiqh al-waqi' is understanding and applying Islamic law in modern eras. Interpreting Islamic laws and principles to deal with current problems and issues is part of it. Significantly, fiqh al-waqi' is used by scholars in many areas of life, such as politics, business, and social issues, to make sure it is relevant and useful in today's world. Zakat is a fundamental aspect of Islam, constituting one of the Five Pillars. It is a mandatory form of charity that Muslims provide to aid those who are less fortunate.

The concept is grounded in the principle of equitable distribution of wealth and social justice as outlined in Islam. Funds from zakat are allocated to several groups of people, including as the underprivileged, the needy, debtors, tourists, and those involved in its collection and distribution. Zakat computation and distribution are regulated by Islamic law, which provides instructions on the assets that are eligible for zakat and the specific rate at which zakat must be paid.

Therefore, in the context of zakat also, scholars employ fiqh al-waqi' to guide Muslims and issue pertinent fatwas about contemporary matters, while simultaneously adhering to Islamic law principles. Mohammad Rizhan (2022) emphasizes that comprehending situations and realities is essential before providing fatwa or Islamic instruction. Failure to recognize situations and reality leads to undesirable fatwa and religious guidance.

Zakat Practices and Fatwas in Kedah

The scholarly exploration of zakat practices and fatwa issuance in Kedah offers valuable insights into how zakat is managed and understood in this specific region. Sulong et al. (2022) conducted a detailed study focusing on how zakat is distributed in Kedah. They interviewed the Manager of the Kedah Zakat International Research Center to understand the socio-economic

context and community views on zakat compliance. Supriani et al. (2022) took a different approach, analyzing the history and current trends in zakat literature through a comprehensive review. They identified six key areas of zakat research, highlighting the dedication of Malaysian scholars to this topic. Othman et al. (2021) investigated how zakat distribution in Kedah aligns with sustainable development goals. Their findings suggest that zakat plays a role in addressing poverty and improving healthcare. Sawmar & Mohammed (2021) provided a thorough overview of zakat payment compliance and governance challenges. They proposed a model to enhance governance and compliance within zakat institutions. Lastly, Hashim et al. (2019) explored the impact of non-financial resources, including zakat support, on micro-business performance. They found that zakat assistance can significantly influence entrepreneurial success.

Furthermore, while these studies provide valuable insights into zakat practices and fatwa issuance in Kedah, there remains a notable gap in research regarding certain aspects. Future investigations could delve deeper into the effectiveness of zakat distribution mechanisms in addressing specific socio-economic challenges within Kedah's context. Additionally, exploring the perceptions and experiences of zakat recipients and the wider community could offer a more comprehensive understanding of zakat's impact. Moreover, comparative studies across different regions or countries could elucidate variations in zakat practices and their implications for socio-economic development. Addressing these gaps would contribute significantly to the ongoing discourse on the zakat administration and its role in fostering sustainable development.

A comprehensive investigation into fatwa issuance, maqasid al-shari'ah, and fiqh al-waqi' under the context of the zakat administration in Kedah underscores the crucial necessity of aligning Islamic principles with contemporary circumstances. Although previous research on zakat practices and fatwa issuance in Kedah has yielded valuable insights, there exists a conspicuous knowledge gap, pointing towards a promising avenue for further investigation. To address this lacuna, forthcoming studies should give precedence to evaluating the efficacy of zakat distribution mechanisms in mitigating specific socio-economic challenges unique to Kedah.

Methodology

This study employs a qualitative approach which includes library research. The methodology for data collection employed in this research is library-based, involving a systematic and thorough exploration, evaluation, and analysis of existing literature related to the research topic (Creswell, 2013). The data gathered from the library research is subjected to analysis using inductive and deductive methodologies. The inductive approach involves a systematic examination of data to identify emerging patterns, themes, and concepts derived directly from the data itself (Braun & Clarke, 2006).

The deductive approach requires applying established theories, concepts, and frameworks to the data to evaluate their relevance and importance (Strauss & Corbin, 1990). The inductive method was used to identify the key themes and concepts that emerged from the literature review on zakat fatwas in Kedah. This involved a systematic analysis of the literature to detect patterns and trends in the data, which were then coded and categorized into themes and concepts. The deductive method was applied to relate the concepts of maqasid al-shari'ah and fiqh al-waqi' to the zakat fatwas in Kedah.

Fatwas on Zakat in Kedah

The state governments of Malaysia enact all laws regarding the administration of fatwas. This entails appointing a mufti, establishing the Mufti Department, and issuing fatwas. In Malaysia, for example, crop zakat fatwas specify the crop zakat rate, crop zakat nisab, crop zakat evaluation method, crop zakat payment time, crop zakat payment method, and rice price subsidy zakat. Only Selangor, Perlis, Kedah, Kelantan, Terengganu, Penang, and Malacca have a fatwa on crop zakat (Noraini 2013). Fatwas on plant zakat for individual rice planting initiatives are only available in Selangor, Perlis, Kedah, Kelantan, Terengganu, and Melaka. The fatwa addresses crop zakat rate, crop zakat nisab, crop zakat evaluation, and payment methods, as well as crop zakat collection jurisdiction.

In Kedah, two fatwas have been issued regarding crop zakat (rice). The first fatwa just indicates that the zakat rate for crops is 10%, however the second fatwa states that the zakat rate for crops is 5%, 7.5%, and 10%, depending on the kind of irrigation employed (rainwater, pumps, or both). The passage from the fatwa is as follows:

"The obligatory zakat rate on farmers who use canal water that has to be paid as the rate set by the current government is one tenth (1/10)." (Collection of Fatwa (1), Negeri Kedah Darul Aman, p .55)

The second fatwa describes in more detail the rice zakat rate in Kedah by asserting as follows:

- i. "The of paying zakat on fertile rice that lives on rainwater alone is one tenth of the zakat"
- ii. "If the rice plant lives by being watered like using a pump with a lot of expense, then the zakat is half of a tenth (nisf al-'usyr)".
- iii. If the plant lives with both, then the life time of the plant and its fertility are noted, if it is the life time of the plant and its fertility, if it is the time of planting the rice until it gets an income for eight months, four months of which use rainwater and four months put water in twice by using a pump and so on, then it is obligatory to pay zakat 3/4 of 1/10." (Collection of Fatwa (1), Negeri Kedah Darul Aman, p.62).

Furthermore, the Kedah State Mufti Department has issued a separate fatwa about the refusal to accept the Kedah rice zakat cost that is associated with the Group Rice Planting Project. This fatwa was issued considering the circumstances of farmers belonging to the low-income bracket. If the traditional practice of collecting rice zakat is upheld (according to the Shafi'i sect's perspective, which requires zakat on all initial earnings without considering the expenses and production costs of crops), it would impose a significant burden on farmers. The fatwa states:

"Zakat is calculated based on the net income of rice after deducting all the expenses incurred by farmers during farming in each season. This method is done following the sect of Abi Hanifah which stipulates that the property that must be zakat is property that is clean of debt and of the owner's basic needs such as sustenance, housing, and clothing such as work tools and vehicles. This will ease the burden borne by farmers and they will pay zakat willingly and zakat collection will become easier" (Collection of Fatwas (2) State of Kedah Darul Aman, t.t, p.8-9).

Legal developments and reforms to the process and procedure of issuing fatwas have altered the landscape of fatwa issuance, including fatwas pertaining to agricultural zakat, such as those listed above. The fatwas are subject to modifications and adjustments in order to accommodate and satisfy the interests of the Muslim community, while also discouraging damage and adhering to the maqasid of Sharia regarding zakat payment. In addition to contemporary

scholars and the Shafi'i sect, the perspectives of other sects have influenced the development of the law. This scenario demonstrates that in Malaysia, the promulgation of zakat fatwas is not exclusively reliant on the Shafi'i school but rather allows for the consideration of perspectives and ijtihad from other Ahli Sunnah Wal Jamaah (ASWJ) schools.

The Kedah state mufti department has issued income zakat fatwas in addition to agricultural zakat fatwas. The committee reviewed zakat on salary and other income, according to this fatwa. According to the Hanafi Mazhab, wages, allowances, gifts, and other periodic income should be mixed with accumulated money. Zakat should be paid when the haul is even, commencing with enough nisab. This means zakat must be paid on any hauled income, even if the haul is not complete (<https://www.zakatkedah.com.my/zakat-pendapatan/,28.1.2020>).

The Kedah State Mufti Department has recently issued a fatwa on Employee Provident Fund (EPF) zakat. The fatwa states "Employee Provident Fund (EPF)" despite the fact that the annual statement shows that his nisab is sufficient and that his zakat is even. Because, according to EPF rules, a person cannot withdraw money until he or she is 50 years old, at which point the withdrawal rate is reduced to one-third and the withdrawal is complete when the employee reaches the age of 55. As a result, his zakat can be issued at the time of collecting his funds, measured from the day when the savings were even gathered with appropriate nisab."

Typically, the prescribed categories of zakat in Lembaga Zakat Negeri Kedah (LZKN) are supported by fatwas to instil a strong sense of trust among those who pay zakat.

Conclusion & Recommendations

The institution of fatwa represents a dynamic aspect of Islamic legal tradition, reflecting the adaptation of jurisprudence over centuries. From its inception in the Prophet's era to contemporary times, muftis issue rulings rooted in the Quran, Sunnah, and legal principles, embody the evolution of Islamic thought and practice. This study contributes theoretically by tracing the historical development and current significance of fatwa institutions within Islamic law, highlighting their essential role in addressing diverse societal issues and guiding Muslim communities. The practical implications of this research lie in the analysis of fatwa formalization and its adaptation to modern contexts, illuminating how fatwas shape Islamic legal discourse and influence governance and societal norms.

Despite its contributions, this study faces limitations due to the scope of its analysis and the existing literature. To further enhance the understanding and application of these findings, several recommendations are proposed: (1) Policy Implementation: Government bodies and religious institutions should collaborate to implement zakat policies that reflect maqasid al-shari'ah principles, focusing on income zakat compliance and ensuring social welfare. (2) Community Engagement: Educational programs and community outreach initiatives should be conducted to increase awareness and understanding of zakat rulings among Islamic teachers and the broader community. (3) Research and Development: Further research is recommended to explore the practical implications of zakat fatwas in Kedah, including their impact on zakat distribution and the well-being of zakat recipients. This could involve conducting empirical studies to evaluate the effectiveness of zakat policies in achieving maqasid al-shari'ah objectives.

Future research directions could involve conducting specific case studies or empirical investigations to validate theoretical assertions and enhance understanding. Additionally, there

is a pressing need for comparative analyses of fatwa institutions across different Muslim-majority nations. Such inquiries would delve into variations in legal frameworks, institutional structures, and the impact of cultural and political dynamics, providing valuable insights into the role and significance of fatwas within diverse contexts.

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