

The Inconsistency Of Assessing Agricultural Zakat

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Abstract

The management of agricultural zakat in Malaysia is under the jurisdiction of States Religious Council. The objective of this paper is to analyze the nisab, rate and to assess the deduction of cost before zakat is imposed. A qualitative methodology was used to analyze the data through descriptive and comparative methods. The researchers used five states as samples, namely Selangor, Penang, Perlis, Terengganu, and Sarawak. The findings showed the inconsistency in deciding the nisab for the bushel (*sa'*) metric weight. In addition, the variability of rates was applied in all states and the deduction of cost is allowed only in the state of Perlis. It can be summarized that the occurrence of the diversity is due to inconsistency of bushel (*sa'*) weight in every state and there are various rates of agriculturazakat, specifically 5%, 7.5% and 10% which

is set by State Islamic Religious Authority. It can be implied that *fatwa* issued by the State Mufti Department and Baitulmal are required to be reassessed from time to time. It is recommended that digital modern metric measurement is to be used and all costs should be deducted before they imposed agricultural zakat.

Keywords : Argicultural Zakat; Inconsistency; Nisab; Rate; Costs

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