

Taksiran Zakat Pertanian Dalam Kitab *Sabil Al-Muhtadin*

Agriculture-Product Zakat Assessment According To The Sabil Al-Muhtadin Scripture

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Abstrak

Kertas ini bertujuan untuk mengenal pasti pengaruh faktor semasa ketika membuat taksiran zakat hasil pertanian yang dibahaskan oleh Syeikh Muhammad Arsyad al-Banjari dalam kitab *Sabil al-Muhtadin*. Kitab *Sabil al-Muhtadin* adalah tulisan Syeikh Muhammad Arsyad al-Banjari yang termasyhur. Persoalannya, apakah beliau telah mengambil kira keadaan semasa dan keperluan setempat pada masa itu semasa kitab *Sabil al-Muhtadin* ditulis? Bagaimanakah pula kaedah yang dipakai dalam tulisan beliau itu boleh diambil manfaat pada masa kini? Kertas ini dibahagikan kepada tiga bahagian. Pertama akan menyorot secara ringkas biodata Syeikh Muhammad Arsyad al-Banjari sebagai latar belakang. Kedua akan membahaskan taksiran zakat hasil pertanian dalam kitab *Sabil al-Muhtadin*. Ketiga akan menganalisis kaedah taksiran zakat hasil pertanian dalam *Sabil al-Muhtadin* khususnya dalam menentukan kadar zakat pertanian. Akan diujahkan bahawa walaupun perbahasan Syeikh Muhammad Arsyad al-Banjari terhadap taksiran zakat hasil pertanian dalam kitab *Sabil al-Muhtadin* telah mengambil kira keadaan semasa pada masa itu, namun akibat keperluan semasa pada masa ini, maka timbul penambahbaikan dalam taksiran zakat hasil pertanian adalah diperlukan khususnya di Malaysia.

Katakunci: pengagihan zakat, asnaf fakir dan miskin, keadaan semasa dan setempat

Abstract

This paper intends to identify the influence of the existing factors when assessing agriculture-product zakat as discussed by Syeikh Muhammad Arsyad al-Banjari in the *Sabil al-Muhtadin* scripture. The *Sabil al-Muhtadin* scripture was written by the famous Syeikh Muhammad Arsyad al-Banjari. The question is, had the writer taken into consideration the existing situation and needs of the referred location at that moment in time when the *Sabil al-Muhtadin* scripture was written? How could the method mentioned by the writer in his work be of benefit at the present moment? This paper is divided into three sections. The first section would briefly review the bio-data of Syeikh Muhammad Arsyad al-Banjari as the background of the paper. The second section would debate the assessment of agriculture-product zakat found in the *Sabil al-Muhtadin* scripture. Lastly, the third section would analyse the method involved in assessing agriculture-product zakat as mentioned in the *Sabil al-Muhtadin* scripture, especially the part that determines the agriculture zakat rates. Therefore, it would be argued that although the debate adduced by Syeikh Muhammad Arsyad al-Banjari on the assessment of agriculture-product zakat as mentioned in

the Sabil al-Muhtadin scripture had considered the situation at the time the scripture was written; hence, due to the needs of present moment, there arises a need to improve the assessment of agriculture-product zakat, especially in Malaysia.

Keywords: zakat distribution, hardcore poor and impowerished, the present situation and locality

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