

ABSTRAK

Zakat mal atau zakat harta merupakan zakat yang dikeluarkan apabila telah cukup nishab dan haul yang dibebankan kepada setiap muslim yang memenuhi syarat yakni merdeka, baligh dan berakal. Harta yang wajib dizakatkan menurut Al-Qur'an dan Hadist serta Undang-Undang Pengelolaan Zakat adalah mata uang (emas dan perak), hasil pertanian, hasil perdagangan, hewan ternak, rikaz, dan ma'adin. Saat ini banyak kajian dari jumhur ulama mengenai zakat mal salah satunya adalah zakat hasil garam. Zakat hasil garam tidak disebutkan secara eksplisit dalam Al-Qur'an dan Hadist namun bagian dari ijtihad ulama tentang harta yang wajib dizakati. Penelitian ini bertujuan untuk mengetahui ijtihad dari jumhur ulama mengenai zakat hasil garam serta untuk mengetahui nishab, haul, dan kadar yang harus dikeluarkan. Penelitian ini menggunakan penelitian hukum normatif, dengan menggunakan pendekatan teologis normatif dengan sumber hukum primer menggunakan Al-Qur'an, hadist, dan ijtihad jumhur ulama, sumber hukum sekunder menggunakan buku dan artikel ilmiah. Metode analisis terhadap bahan hukum pada penelitian ini ialah metode preskriptif. Hasil dari penelitian ini menunjukkan bahwa zakat hasil garam merupakan salah satu zakat harta yang wajib dizakati berdasarkan ijtihad dari jumhur ulama dan ulama mazhab. Garam dapat di qiyaskan dengan hasil pertanian, hasil perdagangan, atau hasil pertambangan. Di qiyaskan dengan hasil pertanian karena garam tersebut proses pembuatannya sama hal nya dengan hasil pertanian yakni pengairannya dengan cara tradisional dan modern, waktu pembuatannya juga sama dengan zakat pertanian yakni musiman. Di qiyaskan dengan hasil perdagangan apabila memenuhi dua motivasi yakni untuk berbisnis (diperjualbelikan) dan motivasi untuk mendapatkan keuntungan. Di qiyaskan dengan hasil pertambangan karena garam merupakan salah satu hasil bumi yang harus dizakati. Nishab, haul, dan kadar yang harus dikeluarkan dari zakat hasil garam di sesuaikan dengan qiyas dari penggolongan zakat mal tersebut.

Kata Kunci: Zakat Mal, Zakat Hasil Garam, Ijtihad Jumhur Ulama

ABSTRACT

Zakat mal or property zakat is a zakat that is issued when the nishab and haul are sufficient, which is imposed on every Muslim who meets the requirements, namely independence, puberty and reason. The assets that must be zakat according to the Qur'an and hadith and the law on zakat management are currency (gold and silver), agricultural products, trade products, livestock, rikaz, and ma'adin. Currently, there are many studies from the jumhur ulama regarding zakat mal, one of which is zakat on salt. Zakat on salt is not explicitly mentioned in the Qur'an and Hadith but is part of the ijtiḥad of scholars about the assets that must be zakaah. This research aims to find out the ijtiḥad of the jumhur ulama regarding salt zakat and to find out the nishab, haul, and the amount that must be spent. This research uses normative legal research, using a normative theological approach with primary legal sources using Al-Qur'an, hadith, and ijtiḥad of jumhur ulama, secondary legal sources using books and scientific articles. The method of analyzing legal materials in this research is the prescriptive method. The results of this study indicate that salt zakat is one of the zakat of wealth that is obligatory based on the ijtiḥad of the jumhur ulama and the scholars of the madhhab. Salt can be qiyas with agricultural products, trade products, or mining products. Equated with agricultural products because salt. The process of making it is the same as agricultural products, there are traditional and modern irrigation, the time of making it is also the same as agricultural products, which is seasonal. The process of production is the same as agricultural products, the irrigation is both traditional and modern, the time of production is also the same as agricultural zakat, which is seasonal. The time of production is also the same as agricultural zakaah, which is seasonal. It is equalized with trade products if it fulfills two motivations, namely to do business (trade) and the motivation to seek profit. to make a profit. It is equated with mining products because salt is one of the crops that are subject to zakaah. one of the crops that are subject to zakaah. The nishab, haul, and rate that must be issued from salt zakat are adjusted to the qiyas of the classification of zakat mal.

Keywords: zakat mal, salt zakaah, ijtiḥad jumhur ulama