

Implementation of Tobacco Zakat as an Object of Trade Zakat in Lamongrejo Village, Ngimbang District, Lamongan Regency

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ABSTRACT

Zakat plays an important role in the socio-economic order of Indonesia's Muslim-majority society. However, the status of tobacco as an object of zakat is still a matter of debate. This research supports the view of the Hanafi Mazhab followed by Yusuf Qardhawi, which states that tobacco must be zakaah as an economically valuable commodity. Zakat on tobacco is equated with trade zakat because this crop is grown with the aim of being traded. Although tobacco is a high-value commodity in Indonesia's agricultural sector, many farmers do not understand their zakat obligations, especially in the context of trade zakat. This study aims to identify and analyse tobacco farmers' perspectives on tobacco as an object of trade zakat and to find out the implementation of tobacco zakat in Lamongrejo Village. This research uses empirical juridical method, which combines normative approach and field study. The normative approach is conducted by examining legislation and sources of Islamic law, including the Qur'an, hadith, and the views of classical and contemporary scholars regarding tobacco zakat. The empirical approach is applied through interviews. The results show that the majority of farmers in Lamongrejo Village do not understand the obligation of tobacco zakat, and the average farmer in this village has not reached the nisab of trade zakat, so they are not required to pay zakat. However, they are used to paying infaq and alms as a form of gratitude. Further socialisation from religious leaders and zakat institutions on the nisab, haul, and calculation method is needed to improve the community's understanding of tobacco trade zakat. In addition, the establishment of a Zakat Collection Unit (UPZ) in the village is important so that the community can distribute zakat, infaq, and sadaqah according to the Shari'ah.

Introduction

Indonesia is a country with the majority of its people adhering to Islam,¹ so zakat has an important role in the social and economic order of society.² Zakat is *isim masdar* from the word *zaka-yazku-zakah* which means blessing, growth, cleanliness, good, and

¹ Nicola Colbran, "Realities and Challenges in Realising Freedom of Religion or Belief in Indonesia," *The International Journal of Human Rights* 14, no. 5 (September 2010): 678-704, <https://doi.org/10.1080/13642980903155166>.

² Ahmad Bello Dogarawa, "Social Welfare and the Role of Zakah in the Family System," *SSRN Electronic Journal*, 2010, <https://doi.org/10.2139/ssrn.1622140>.

increase.³ As one of the pillars of Islam, zakat is required for every Muslim who is able to help those in need, as Allah's command is stated in QS. Al-Baqarah verse 43: '*And establish the prayer, pay the zakat, and bow with those who bow*'.⁴

The people who are entitled to receive zakat are from certain groups of people commonly known as asnaf which are divided into 8 (eight) groups, namely: first fakir (people who do not have a job and are unable to afford it), second poor (people who have a job but have not been able to meet their needs), third amil (the party responsible for collecting/distributing zakat), fourth converts (people who have just entered Islam), fifth slaves (slave servants), sixth people in debt, seventh people who are jihad, and the last is street children.⁵

Zakat is divided into two types, namely zakat fitrah and zakat mal. Zakat fitrah is a zakat that must be issued by every Muslim who has an excess of reasonable family needs on the night and day of Eid al-Fitr.⁶ Every Muslim who is able at this time is required to pay zakat in the form of 2.5 kg of rice or with money equivalent to 1 saa' of wheat, dates, or rice. While maal zakat is zakat imposed on all types of assets, which in substance and substance of its acquisition is not contrary to religious provisions.⁷ This zakat is issued when the property has reached the nisab and the haul has been reached. The types of assets owned by each individual are different, so the assets that must be paid as zakat mal are regulated in Article 4 paragraph (1) of Law Number 23 Year 2011 on Zakat Management (Zakat Law), which includes: first gold, silver, and other precious metals, second money and securities, third commerce, fourth agriculture, plantations, and forestry, fifth animal husbandry and fisheries, sixth mining, seventh industry, eighth income and services, and ninth rikaz.⁸

As an agricultural country, Indonesia's population relies on the agricultural sector for its livelihood,⁹ which is 88.42%.¹⁰ This type of plant has a high economic value, but until now the obligation to issue zakat on tobacco plants is still debated.¹¹

³ Intan Puspitasari, Neneng Ela Fauziyyah, and Annisa Nur Salam, "Zakah Fund Distribution Model Trough Takaful Institution for The Welfare of The Poor Farmer," *Global Review of Islamic Economics and Business* 4, no. 1 (December 8, 2016): 041, <https://doi.org/10.14421/grieb.2016.041-04>.

⁴ M Ashraf Al Haq et al., "Islamic Prayer, Spirituality and Productivity: An Exploratory Conceptual Analysis," *Al-Iqtishad: Journal of Islamic Economics* 8, no. 2 (July 9, 2016): 271-86, <https://doi.org/10.15408/aiq.v8i2.3160>.

⁵ Anwar Sadat, Karimuddin Karimuddin, and Fatri Sagita, "Application of Zakat on Deposits in Bank: An Analytical Study Based on Islamic Law," *Al-Daulah : Jurnal Hukum Pidana Dan Ketatanegaraan* 13, no. 1 (June 30, 2024): 64-77, <https://doi.org/10.24252/al-daulah.v13i1.47534>.

⁶ Yuliani Dwi Lestari et al., "The Development of National Waqf Index in Indonesia: A Fuzzy AHP Approach," *Heliyon* 9, no. 5 (May 2023): e15783, <https://doi.org/10.1016/j.heliyon.2023.e15783>.

⁷ Siti Nashrah Binti Tamsir, Mohammad Kafabihi, and Zaini Zaini, "Ijtihad as A Method of Legal Discovery In The Islamic Legal System," *Trunojoyo Law Review* 5, no. 2 (August 28, 2023): 129-43, <https://doi.org/10.21107/tlr.v5i2.21051>.

⁸ Widi Nopiardo, "Perkembangan Peraturan Tentang Zakat Di Indonesia," *JURIS (Jurnal Ilmiah Syariah)* 18, no. 1 (June 30, 2019): 65, <https://doi.org/10.31958/juris.v18i1.1369>.

⁹ Mukhlis Mukhlis, A. Yahya Surya Winata, and Ach Zahid, "Regional Regulation Problems in the Field of Salt Industry Development Perspective of Farmers in Sampang Regency," *Trunojoyo Law Review* 6, no. 1 (February 29, 2024): 78-95, <https://doi.org/10.21107/tlr.v6i1.23321>.

¹⁰ Aris Ananta, Armin Bauer, and Myo Thant, eds., "13. The Political Economy of Environmental Policy in Indonesia," in *The Environments of the Poor in Southeast Asia, East Asia and the Pacific* (ISEAS Publishing, 2013), 203-20, <https://doi.org/10.1355/9789814519007-015>.

¹¹ Wan Zulkifli Wan Hassan, Nabilah Abdullah, and Jamsari Alias, "Elements of Maslahah and Mafsadah in Islamic Legislation on The Usage of Electronic Cigarettes and Shisha in Malaysia," *International Journal of*

Mahzab Maliki and Asy-Syafi' argue that the crops that must be zakah are grains or plants that become staple food, durable stored and can be dried such as wheat and rice; Imam Ibn Umar argues that zakat on agricultural products is only obligatory on four types namely hinthah, sha'ir (two different types of wheat), tamr (dates), and zabib (grapes); whereas according to Mahzab Hanafi all agricultural products deliberately planted by humans must be issued zakat.¹²

The Hanafi Mahzab is more guided by the Qur'anic evidence which does not stipulate specific conditions and overrides the conditions contained in the more detailed hadith arguments.¹³ This is in accordance with the words of Allah contained in QS. At-Taubah verse 34 which means as follows: 'O you who believe, spend some of what you have earned and some of what We have brought forth from the earth for you.'

Asrofil Anwar quotes Dr Yusuf al-Qardawi, who agrees with the Hanafi school of thought that everything that is taken out of the earth for the purpose of earning money is subject to zakaah.¹⁴

The crops that are subject to zakaah are of two types.¹⁵ First, grains, which include wheat and other crops that are staple foods. Second, fruits which include dates and grapes. As for other crops, they are also subject to zakaah when they become productive endeavours, the main characteristic of this zakaah is planting with the main intention of trading.¹⁶ Therefore, for crops outside of that such as tobacco, oil palm, coffee, and cloves are considered as merchandise, so the nisab and levels are also equalised because they are both trading commodities.¹⁷

The Hanafi school stipulates four conditions, namely: First, the trading assets must reach the nisab; second, the assets must be owned for one year; third, the intention to trade must exist and be accompanied by real trading practices; fourth, the goods owned must be suitable for trading. Tobacco leaves are included in the category of goods that are worth trading, this is because tobacco leaves have many benefits.¹⁸

Academic Research in Business and Social Sciences 13, no. 8 (August 15, 2023): Pages 699-712, <https://doi.org/10.6007/IJARBS/v13-i8/18090>.

¹² Muhamad Firdaus Ab Rahman et al., "Agricultural Zakat From The Islamic Perspective: Agricultural Zakat From The Islamic Perspective," *Journal of Fatwa Management and Research*, January 15, 2020, 92-118, <https://doi.org/10.33102/jfatwa.vol0no0.276>.

¹³ Abdullah Saeed, *Interpreting the Qur'an*, 0 ed. (Routledge, 2005), <https://doi.org/10.4324/9780203016770>.

¹⁴ Asroful Anwar, "Implementasi Zakat Pertanian Cabai Perspektif Yusuf Al-Qardhawi: Studi Kasus Kecamatan Lima Puluh Kabupaten Batu Bara" 1, no. 1 (2017): 33-47.

¹⁵ Muhamad Firdaus Ab Rahman et al., "Agricultural Zakat From The Islamic Perspective: Agricultural Zakat From The Islamic Perspective," *Journal of Fatwa Management and Research*, January 15, 2020, 92-118, <https://doi.org/10.33102/jfatwa.vol0no0.276>.

¹⁶ Sri Maulida, "Zaqah Profession, Oil Palm Plants, and Coal," *Indonesian Interdisciplinary Journal of Sharia Economics (IJJSE)* 1, no. 2 (January 31, 2019): 41-52, <https://doi.org/10.31538/ijse.v1i2.195>.

¹⁷ Md. Mahmudul Alam and Chowdhury Shahed Akbar, "Rationality of the Capital Market: Capitalistic System vs. Islamic System," *International Journal of Behavioural Accounting and Finance* 5, no. 3/4 (2015): 279, <https://doi.org/10.1504/IJBAF.2015.075334>.

¹⁸ Matthew P. Romaniello, "Through the Filter of Tobacco: The Limits of Global Trade in the Early Modern World," *Comparative Studies in Society and History* 49, no. 4 (October 2007): 914-37, <https://doi.org/10.1017/S0010417507000801>.

Tobacco leaves are often used as a powerful organic pesticide ingredient to get rid of pests.¹⁹ In addition, tobacco leaves contain antibacterial compounds that can inhibit the growth of *S. aureus* bacteria, which are bacteria that cause infectious diseases.²⁰ The results of tobacco extraction can be used as raw material for pharmaceutical products to cosmetics.²¹ In addition, tobacco plants bring prosperity to Indonesian farmers. So it can be concluded that tobacco is a commodity that is worth trading. Based on the things that have been described, it can be concluded that tobacco is a commodity that must be zakaah, and qiyas zakat is included in trade zakat, namely the nishab is 85 grams of gold, reaching haul with a rate of 2.5%.

East Java became the largest tobacco producing province in 2023 with a volume of 109 tonnes, equivalent to 45.65% of total national tobacco production.²² Lamongan is one of the districts in East Java that contributed 4,147 tonnes of tobacco in 2022, while one of the villages where most of the people work as tobacco farmers is Lamongrejo Village, Ngimbang District.

Mr Usnan, a tobacco farmer in Lamongrejo, stated that the peak of farmers' welfare in Lamongrejo village is during the tobacco harvest, because tobacco is an expensive commodity, where the price per kilogram can reach Rp.55,000,00 (fifty-five thousand rupiah). In addition, the majority of the population in this village is Muslim, so the understanding and implementation related to tobacco zakat in this village needs to be studied.

Methods

This research method is an empirical legal research method with a fact approach and a qualitative approach.²³ The fact approach is used to raise facts that occur in the field, then a qualitative approach is used to present data in descriptive form,²⁴ namely regarding the implementation of tobacco zakat in Lamongrejo Village, Ngimbang District, Lamongan Regency.

Discussion

Lamongrejo Village is a village in Ngimbang Sub-district, Lamongan Regency, located just below the coordinates of 7°20'16 'S-112°13'12 'E with an area of approximately 950,571 Ha and has a tropical climate consisting of a rainy season and a

¹⁹ Ana Letícia Zappe et al., "Human Health Risk and Potential Environmental Damage of Organic and Conventional Nicotiana Tobaccum Production," *Environmental Pollution* 266 (November 2020): 114820, <https://doi.org/10.1016/j.envpol.2020.114820>.

²⁰ S A Fernanda et al., "Antibacterial Potential of Nicotiana Tabacum L. Var Virginia Pyrolysis Extract Against Staphylococcus Aureus, Enterococcus Faecalis, Escherichia Coli, and Pseudomonas Aeruginosa," *IOP Conference Series: Earth and Environmental Science* 755, no. 1 (April 1, 2021): 012013, <https://doi.org/10.1088/1755-1315/755/1/012013>.

²¹ Anis Uswatun Khasanah and Sri Juni Nastiti, "Identifikasi Senyawa Aktif Ekstrak Daun Tembakau (Nicotiana Tabacum L.) Sebagai Antibakteri Terhadap S. Aureus (ATCC 25923)," *Al-Hayat: Journal of Biology and Applied Biology* 4, no. 1 (May 17, 2021): 19–32, <https://doi.org/10.21580/ah.v4i1.6320>.

²² Warit Aziz, "Legal Issues in the Implementation of Excise Tariffs on Cigarette Companies in Madura," *Trunojoyo Law Review* 6, no. 1 (February 29, 2024): 120–41, <https://doi.org/10.21107/tlr.v6i1.23227>.

²³ Raden Bagus Mochammad Ramadhan Razief Hafid, Sahrudin Sahrudin, and Ahmad Farid, "Countermeasures for Environmental Damage Caused by Drilling Water Sources for The Mineral Water Industry," *Journal of Indonesian Constitutional Law* 1, no. 2 (November 16, 2024): 140–50, <https://doi.org/10.71239/jicl.v1i2.36>.

²⁴ Muwaffiq Jufri et al., "State Power Limitations on Religion for The Fulfillment of The Constitutional Rights of Indigenous Religion Believers in Indonesia," *Journal of Indonesian Constitutional Law* 1, no. 3 (December 16, 2024): 194–220, <https://doi.org/10.71239/jicl.v1i3.23>.

dry season.²⁵ Lamongrejo Village is divided into 9 (nine) hamlets. The soil in this village contains a large amount of nutrients, making it suitable for growing various seasonal crops such as tobacco.²⁶ The total population in this village reaches 5092 (five thousand ninety-two) people who are divided into 1313 (one thousand three hundred thirteen) family cards where most of the people in this village, namely a total of 1050 (one thousand fifty) people work as farmers (BPS Kabupaten Lamongan, 2018).²⁷

Based on an interview conducted with Mr. Usnan, he stated that he did not pay zakat, but after the harvest he routinely paid infaq at the mosque and shared basic necessities with neighbours. While the results of interviews with Mr Parto, he stated that he did not understand the obligation to pay zakat and the calculation mechanism, but usually after the harvest there is an earth alms event where each resident is required to pay an amount of Rp.200,000.00, - (two hundred thousand rupiah) which will be used for earth alms and orphan compensation. Mr Usnan and Mr Parto agree that there is an obligation to give alms to purify the property owned. In addition, Mr Warno as one of the religious leaders. Based on an interview with Mr Warno as one of the religious leaders in Lamongrejo Village, he said that tobacco must be paid zakat by equating it to trade zakat and not agricultural zakat, because agricultural zakat is only issued for basic foodstuffs.²⁸

Mr Usnan has been one of the collectors in Lamongrejo Village since 2009. He buys tobacco leaves that have not been processed by farmers (in the form of new tobacco leaves or will be harvested). The way Mr Usnan gets the leaves is by looking for or visiting farmers who will harvest to buy tobacco leaves from the farmers for Rp.5000.00, - (five thousand rupiah) per kg. Then Mr Usnan processes the tobacco into dry crops. On average each year, Mr Usnan is able to sell 2.1 tonnes of dried crops at a price per kg of Rp.52,000.00, - (fifty-two thousand rupiah), so that Mr Usnan's gross income is Rp.109,200,000.00, - (one hundred nine million two hundred thousand rupiah) The capital spent by Mr Usnan is as follows: first, the purchase of 14 tonnes of wet tobacco leaves at a price of Rp.70,000,000.00, - (seven million rupiah), second, processing costs of Rp.800,000.00, - (eight hundred thousand rupiah) per tonne or equivalent to Rp.11,200,000.00, - (eleven million two hundred thousand rupiah) per 14 tonnes. Thus, Mr Usnan's net income is Rp.28,000,000.00 (twenty-eight million rupiah).

Mr Parto is a tobacco farmer who has a land area of 1 ha that can produce 9 kw of dried tobacco, which if sold at the current price of around Rp.52,000.00, - (fifty-two thousand rupiah), then Mr Parto gets a gross income of Rp.46,800,000.00, - (forty-six million eight hundred thousand rupiah). The capital spent by Mr Parto is as follows: first, the cost of seeds, pesticides, and other supporting tools amounting to Rp.1,000,000.00, - (one million rupiah), second the cost of planting Rp.1,000,000.00, - (one million rupiah),

²⁵ Ahmad Badrut Tamam and Laila Alfuna Nada, "Implementasi Manajemen Fundraising Dan Distribusi Dana NU Care LAZISNU Ranting Tunggal Paciran Lamongan," *Al-Musthofa: Journal of Sharia Economics* 7, no. 2 (December 31, 2024): 148–59, <https://doi.org/10.58518/al-musthofa.v7i2.3222>.

²⁶ Devi Agustina and Renny Oktafia, "Manajemen Pengelolaan Wakaf Tanah Masjid Jami' Darussalam Desa Jatipayak Kecamatan Modo Kabupaten Lamongan Untuk Meningkatkan Perekonomian Masyarakat," *Jurnal Tabarru': Islamic Banking and Finance* 4, no. 2 (September 13, 2021): 380–93, [https://doi.org/10.25299/jtb.2021.vol4\(2\).7364](https://doi.org/10.25299/jtb.2021.vol4(2).7364).

²⁷ Nur Ilahin and Niswatul Faizah, "Pelatihan Cara Menghitung Persentase Zakat Serta Problematikanya Di SMA Unggulan BPPT Al Fattah Siman Sekaran Lamongan," *TA'AWUN* 2, no. 02 (August 18, 2022): 232–38, <https://doi.org/10.37850/taawun.v2i02.331>.

²⁸ Ninit Firdayanti and Renny Oktafia, "Implementation Of Ijarah In Efforts To Improve Farmer Welfare," *Laa Maisyir: Jurnal Ekonomi Islam* 7, no. 2 (December 5, 2020): 202, <https://doi.org/10.24252/lamaisyir.v7i2.16083>.

third the cost of Harvesting 3,000,000,00, - (three million rupiah), fourth the cost of crafts amounting to Rp. 2,400,000,00, - (two million four hundred thousand rupiah), and the last is other costs of Rp.500,000,00, - (five hundred thousand rupiah). So Mr Parto's net income is Rp.38,900,000 (thirty-eight million nine hundred thousand rupiah). On average, tobacco farmers in Lamongrejo Village have a land area of 1 ha, with an average net income per harvest ranging from Rp.10,000,000,00, - (ten million rupiah) to Rp.15,000,000,00, - (fifteen million rupiah) while for tobacco collectors the average can produce Rp.20,000,000,00, - (twenty million rupiah) to Rp.40,000,000,00, - (forty million rupiah).

Tobacco is recognised as an object of trade zakat if it is grown with the intention of being traded Zakat on trade is zakat that is imposed on business activities that have reached the nisab limit and lasted for one year (haul).²⁹ The nisab limit for trade zakat is equivalent to 85 grams of gold, with a zakat amount of 2.5%.³⁰ As for the conditions of an asset is said to be the property of commerce, namely, the existence of objects that are traded with the aim of making a profit and the business has been running for 1 year hijriyah.³¹ Based on this, tobacco farmers in Lamongrejo Village have not fulfilled the nisab to perform zakat, so farmers are only recommended to do infaq or sadaqah.³²

In Lamongrejo village, the implementation of alms is in the form of paying contributions for earth alms, where in the event there is compensation for orphans, besides that, local residents usually also distribute groceries to underprivileged neighbours.³³ As for the implementation of infaq, residents are required to pay infaq for the mosque at a minimum of Rp.50,000.00, - (fifty thousand rupiah), but in its implementation many residents pay infaq exceeding the predetermined provisions.³⁴ This is because people in Lamongrejo Village believe that the payment of alms and infaq can clean and purify the assets they have.

Conclusion

Zakat on commerce is an obligation for individuals or business entities that have commerce assets that reach the nisab (equivalent to 85 grams of gold) and have passed one year (haul), including in the context of tobacco zakat, which according to the Hanafi Mazhab and Yusuf Qardhawi is considered a valuable commodity. However, in

²⁹ Ram Al Jaffri Saad, Norazita Marina Abdul Aziz, and Norfaiezah Sawandi, "Islamic Accountability Framework in the Zakat Funds Management," *Procedia - Social and Behavioral Sciences* 164 (December 2014): 508–15, <https://doi.org/10.1016/j.sbspro.2014.11.139>.

³⁰ Yuni Rohmah et al., "Perspektif Ushul Fiqih Atas Zakat Profesi Dalam Pemikiran Fiqih Kontemporer," *JITAA: Journal Of International Taxation, Accounting And Auditing* 2, no. 01 (June 29, 2023): 1–19, <https://doi.org/10.62668/jitaa.v2i01.694>.

³¹ Yanwar Pribadi, "Islam Madura: Sebuah Studi Konstruktivisme-Strukturalis Tentang Relasi Islam Pesantren Dan Islam Kampung Di Sumenep Madura, by Mohammad Hefni," *Bijdragen Tot de Taal-, Land- En Volkenkunde / Journal of the Humanities and Social Sciences of Southeast Asia* 176, no. 2–3 (June 11, 2020): 429–31, <https://doi.org/10.1163/22134379-17602009>.

³² Nifti Hidayati and Renny Oktafia, "Implementasi Akad Bagi Hasil Pada Sektor Pertanian Dalam Peningkatan Kesejahteraan Petani Di Desa Maduran Kecamatan Maduran Kabupaten Lamongan," *Jurnal Ekonomi Syariah Teori Dan Terapan* 7, no. 12 (December 26, 2020): 2399, <https://doi.org/10.20473/vol7iss202012pp2399-2418>.

³³ Ikke Nur Safitri et al., "Penerapan Zakat Hasil Laut: Studi Kasus Rukun Nelayan Desa Kranji Kecamatan Paciran Kabupaten Lamongan," *JTEM : Journal Of International Entrepreneurship And Management* 2, no. 01 (June 30, 2023): 45–71, <https://doi.org/10.62668/jiem.v2i01.693>.

³⁴ Azniza Hartini Azrai Azaimi Ambrose, Mohamed Aslam, and Hanira Hanafi, "The Possible Role of Waqf in Ensuring a Sustainable Malaysian Federal Government Debt," *Procedia Economics and Finance* 31 (2015): 333–45, [https://doi.org/10.1016/S2212-5671\(15\)01205-8](https://doi.org/10.1016/S2212-5671(15)01205-8).

Lamongrejo Village, Ngimbang Sub-district, public awareness of tobacco zakat is still low, although the practice of infaq and sadaqah is common. This is influenced by the lack of understanding about nishab and haul, and the majority of farmers have not fulfilled the nisab of trade zakat. Therefore, intensive socialisation is needed from religious leaders and zakat institutions on the rules of trade zakat, including the establishment of a Zakat Collection Unit (UPZ) in this village to facilitate the distribution of zakat, infaq and sadaqah in accordance with Sharia.

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