

ABSTRACT

Khairudin: *Zakat on Watermelon in the Perspective of Scholars in Hulu Sungai Selatan Regency*, under the guidance (1) Dr. H. Faturrahman Azhari, M.H.I. and (2) Dr. Budi Rahmat Hakim, M.H.I, Thesis, Pascasarjana UIN Antasari Banjarmasin, 2020.

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The people of Hulu Sungai Selatan Regency are religious people and the majority are Syafi'i. According to Imam Syafi'i, the crops that must be pay zakat are limited to staple foods. Watermelon is one of the main commodities in Hulu Sungai Selatan Regency which has economic value. What are the perspectives and reasons for the Scholars of Hulu Sungai Selatan Regency regarding the results of this watermelon, is it compulsory zakat or not.

This research is empirical legal research with a sociology of law and qualitative approaches. Primary data were obtained from respondents, namely 21 (twenty-one) leaders of 23 (twenty-three) Islamic boarding schools in Hulu Sungai Selatan Regency. The number of leaders is different from the number of Islamic boarding schools because among them there are 3 (three) Islamic boarding schools led by one scholars. The leadership of the boarding school was appointed as a respondent because he was an educated person and was an expert in Islamic religious knowledge (scholar). Apart from teaching and being a role model in his boarding school environment, he is also active in teaching in various majelis taklim and is the chairman of the sub-district and regency Indonesian Ulama Council (MUI). So that through the religious studies he nurtures, there will be a learning process and a transfer of scientific understanding. The perspective of the Scholars of Hulu Sungai Selatan Regency can be a reflection of the community's understanding of the provisions of zakat, not the staple food, especially watermelon. Data collection techniques using document studies and interviews.

This thesis found that the Scholars of Hulu Sungai Selatan Regency had different opinions regarding watermelon agricultural products, namely: 1. It is not obligatory for zakat, because it is not a staple food and does not last long. Can be distributed in the form of alms. 2. Zakat in the lughawi sense, if it is called alms, people will consider it unimportant. 3. Agricultural zakat, because it looks at its economic value. 4. Zakat on trade, because when planting watermelons there is an intention to trade, and it is associated with trading commodities concerning their economic value which lies in the sale of their crops. 5. Zakat on income, because of its character of increasing the economy or welfare, is deducted from the value of the income equal to the gold nisab. Originally, in the Syafi'i School, there was no discussion about the obligation of zakat watermelon, but if it was determined by the government, then the people should comply. Every plant and fruit that is beneficial, has economic value, provides benefits (brings fertility to property), supports human life and reaches its nisab, then it must be zakat. The yield of watermelon includes agricultural zakat with a nisab of 653 kg of grain, the level of zakat issued is 10% or 5% according to the irrigation system for each harvest.