

## ABSTRACT

**Ananda Lia Rachmawati. 2023.** Agricultural Zakat Tradition in Sungai Tabuk Kota Village in an Islamic Economic Perspective. Thesis, Islamic Economics Study Program, Faculty of Islamic Economics and Business. Advisor: Annisa Sayyid, SHI., MSI.

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The main problem in this study is the tradition of agricultural zakat in the village of Sungai Tabuk Kota. With this background, there is a lack of public awareness of the issuance of zakat on rice agriculture in Sungai Tabuk Village, Kota. The purpose of this study is to find out and analyze how the agricultural zakat tradition exists in Sungai Tabuk Kota village in an Islamic economic perspective.

This research is a field research because it requires data that is extracted directly from the data source. This research approach is descriptive qualitative, and the data collected comes from interviews and documents that support research findings. The data is processed using editing and description techniques to produce a conclusion.

This research produces an overview of the zakat tradition of rice farming in Sungai Tabuk Kota Village which has four main sides, namely issuing zakat on rice even though the amount is sometimes not sufficient for 1 nisab and zakat they will still issue on glutinous rice even though glutinous rice is not a staple food. Second, rice zakat used to be calculated and paid directly in the fields when the harvest was finished, but now zakat is paid after a few days because the rice is sold to rice buyers and the money cannot be received directly by the rice owner. Third, the calculation of nisab and zakat is sometimes done by rice buyers and there are also rice owners who recalculate the amount of zakat that must be issued based on the amount of rice calculated by the rice buyer. Fourth, the nisab of rice in Sungai Tabuk Kota village is 100 back of rice to rice and 10 back of rice to rice and the amount of zakat issued is 10%. Based on these four main sides, there were no errors found in the agricultural zakat tradition used by the community because the community had issued their zakat according to the rules in force in Islamic law, namely the distribution of profits that had reached the nisab of 10% by sprinkling rainwater and river water. those who do not reach the nisab are not required to pay zakat, but for those who still want to pay zakat even though the results obtained do not reach the nisab, then the law is mubah (permissible).