



ZAQAH PROFESSION, OIL PALM PLANTS, AND COAL (Study of The Verse Interpretation of Social Finance)

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Abstrak

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In the Qur'an the word 'zakat' is repeatedly mentioned, and it is always followed by the word 'sholat'. It shows that Muslims have obligations not only limited to sholat, but also to zakat. There are many debates about zakat fitrah and zakat mal relating to legal matters and number of zakah. There are also many differences of opinion regarding to zakat profession, oil palm plants, and coal, so that the research needs to be conducted on this topic. It is interesting to be discussed because of the huge potential of oil palm plants and coal in South Kalimantan. In this research, the methods which are used are descriptive, comparative, deductive, and inductive. Based on the discussion in this article, it can be concluded that zakat profession is spesific characteristic of the verse purpose "...the good things which you have earned..." (Al-Baqarah: 267) and "Take alms of their wealth..." (At-Taubah: 103). Moreover, there is also the verse of Al-Baqarah: 267 "...and from that which We have produced for you from the earth..." This verse has spesific purpose from general purpose which is related to zakat of oil palm plants and coal.

Abstract

Kata kunci:

Tafsir Ayat
Social Finance,
Zakat, Profesi,
Sawit, Batubara

Dalam Al-Qur'an kata zakat berulang-ulang dan selalu diikuti dengan kata shalat yang menunjukkan umat Islam tidak cukup hanya dengan ibadah shalat saja, bahkan Allah SWT dengan tegas mengatakan kita bahwa baru dikatakan saudara seagama setelah melaksanakan taubat-shalat-zakat. Terdapat perbedaan pendapat mengenai zakat profesi, sawit dan batubara. Sehingga perlu adanya penelitian mengenai topik tersebut. Terutama besarnya potensi hasil dari perkebunan sawit dan batubara di Kalimantan Selatan. Dalam penelitian ini digunakan metode deskriptif, komparatif, deduktif dan induktif. Mengacu pada pembahasan dalam artikel ini maka dapat disimpulkan bahwa zakat profesi merupakan khusus dari makna ayat "...sebagian dari hasil usaha kalian yang baik-baik..."(Al-Baqarah: 267) dan Ambillah zakat dari sebagian harta mereka. (At-Taubah: 103), kemudian untuk zakat sawit dan batubara merupakan makna khusus dari makna umum "...dan sebagian dari apa yang Kami keluarkan dari bumi untuk kalian..." (Al-Baqarah: 267).

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A. Preface

Zakat is the fourth pillar of Islam for Moslems, and it is one of social finance studies in Islamic economics. Amalia dan Kasyful Mahalli (2012, pg 70-87) explained that the potential of zakat is the ability of zakat in order to utilize zakat optimally. The potential of zakat which is utilized by the appropriate mechanism can be functioned to alleviate the poverty among Moslems. The potential of zakat in each region is different one another; in addition, it depends on the structure and progress level of the region. The developed region has a huge potential of zakat which can be obtained. To find out the potential of zakat, the method which is used is an estimating the potential of zakat. This estimation is based on assumptions of zakat level of 2,5% from each regional economic sector (PDRB), as follows:

1. The level of agricultural zakat is 2,5% which is taken from the value of agricultural sector PDRB
2. The level of mining zakat is 2,5% from the value of mining sector PDRB
3. Each of other sector is 2,5%

In the Qur'an the word 'zakat' is repeatedly mentioned, and it is always followed by the word 'sholat'. It shows that Muslims have obligations not only limited to sholat, but also to zakat. Even Allah SWT firmly says that we will be good Moslems whether we have fulfill

our obligations such as sholat and zakat. Zakat consists of two categories, they are zakat fitrah and zakat maal (wealth). There are many debates about zakat fitrah and zakat mal relating to legal matters and number of zakah. There are also many differences of opinion regarding to zakat profession, oil palm plants, and coal. On the other hand, the harvest of oil palm plants and the yields of rock mining in South Kalimantan inflict the debate whether the zakat need to be taken out. It mostly concerns to zakat of oil palms and rubber plant which are not specifically explained in the Qur'an and hadits. Here are the explanation of verse interpretation about zakat profession, oil palms, and coal

B. Literature Review

1. Al-Baqarah verse 267

The verse interpretation study of Ibnu Katsir (Abdullah, 2004)

يَا أَيُّهَا الَّذِينَ ءَامَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِإِخْذِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ وَاعْلَمُوا أَنَّ اللَّهَ عَنِّي حَمِيدٌ

“O you who have believed! Spend from the good things which you have earned, and from that which We have produced from the earth for you, and do not aim toward the defective therefrom, spending (from that) while you would not take it (yourself) except with closed eyes. And know that Allah is Free of need and Praiseworthy.”

Allah SWT commands to His believers to do infaq. In this term, infaq means sedekah/giving alms. According to Ibnu Abbas, the alms should come from *halal* property. According to Mujahid, trading could be the best way to get *halal* property, because Allah SWT has made it easy for Moslems to do trading. Ali and As-Saddi gave their opinion that the purpose of verse which says that “the good things which you have earned” in Al-Baqarah 267 is gold, silver, fruits, and the yields which Allah brings for human in this earth.

Ibnu Abbas said that Allah commands to His believers to do infaq which come from *halal* property. The property should be the best property which is we like the most. Allah SWT forbids to give the alms from the worn out property and have bad quality. Allah SWT is The Almighty God, He only receive good things. It is appropriate with the verse which says “do not aim toward the defective thereform, spending (from that) while you would not take it (yourself) except with closed eyes” (Al Baqarah 267)

In this verse, Allah SWT says not to give alms from bad things. The reason is when you are given the bad things, you will absolutely refuse them. Allah is The Self Sufficient, so that in the name of Allah we need to give alms from the things we like the most, the best things we ever had.

Another opinion says about the purpose of Al Baqarah verse 267. It is said that we are not allowed to take things or property in *haram* way intentionally, and ignore *halal* way, then we make the *haram* things or property as basic necessities in life.

Ibnu Jarir *rahimahullah* said that he had told us Al-Husain ibn Umar Al-Abqari that he had told my father, from Asbat, from Addi ibn Sabir, from Al-Barra Ibn Azib r.a. related to Al-Baqarah verse 267. Allah SWT reveals this verse because of people of Ansar. In the past, when the harvest time of date palm, people of Ansar harvested the unripening date palm which is called *busr*. Then, they hang the crops between two pillars in The Mosque of The Prophet. After that, poor people from Muhajirin would take the date palm and consumed it. However, there was a man from Ansar who adulterated the bad date palm with *busr*. He thought that he was allowed to do that.

Imam Abu Daud narrated through the Hadist from Sufyan ibn Husain, from Az-Zuhri. Then he said that the hadist is based on Abul Walid from Sulaiman ibn Kasir, from Az-Zuhri which has meaning as follows: “Rasulullah SAW forbade to make bad date palm (*jur'ur*) and dry date palm for alms (*zakat*).”

***The verse interpretation study of Jalalayn
(Abu Bakar, 1990)***

Based on al-Hakim, at-Tirmidzi, Ibnu Majah, et al, which has a source from al-Barra', the hadist tells about the reason why Allah reveals this verse (Al Baqarah verse 267). This verse explains about people of Ansar who owned the field of date palm. Some of them took zakat from their property and incomes; in contrary, some of them took zakat from the corps of date palm which had bad quality. This verse is a warning from Allah of what they had done.

Based on al-Hakim which comes from Jabir, that the Prophet Muhammad SAW ordered to take zakat with one *sha'* of date palm. At that time, a man came to the Prophet while bringing bad quality date palm. Then, this verse (Al-Baqarah 267) was revealed by Allah as a guidance for His believers to take zakat from the best yields and the best quality of goods.

Based on Ibn Abi Hatim which comes from Ibn 'Abbas, it is said that some friends of the Prophet Muhammad SAW bought the cheap food which is purposed for alms. Then, the verse was revealed (Al Baqarah verse 267) as the guidance for them. (Asbabun Nuzul-K.H.Q.Shaleh – H.A.A. Dahlan et al).

2. At-Taubah verse 103

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ
سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

“Of their goods, take alms, that so thou mightest purify and sanctify them; and pray on their behalf. Verily thy prayers are a source of security for them: And Allah in One Who heareth and knoweth.”

***The verse interpretation study of Ibnu Katsir
(Abdullah, 2004)***

Allah SWT ordered His Prophet to take alms from their property in order to purify them through the zakat. The meaning of this verse is general, even though some *ulama'* returned the *damir* in *lafaz* “*amwalihim*” to people who confess their sins, and people who compound the good deeds with bad deeds. Therefore, there were some people from Arabs Badui who were unwilling to pay zakat. They assumed that zakat payment might go through the Prophet as they did not want to pay zakat to *Imam*. They argued by using Commandment of Allah which says “Of their goods, take alms...” (At Taubah verse 103)

This misunderstanding *takwil* was strictly answered by Khalifah Abu Bakar As-Siddiq and other his friends by fighting against them. Therefore, they would pay the zakat to khalifah as they did to the Prophet Muhammad SAW. In this case, Khalifah Abu Bakar r.a. once said: “For the sake of Allah, if only they

rebel toward me, and they will not pay their zakat of their camels as they do zakat to the Prophet; then I will really fight them because of their rebelling.”

In the Qur'an, Allah SWT says “pray on their behalf” (At-Taubah verse 103). It means pray for them and beg forgiveness for them. Imam Muslim in his book had narrated through Abdullah ibn Abu Aufa. He said that the Prophet Muhammad SAW would pray for those who took zakat from their property. When my father came to him by bringing his zakat, the Prophet prayed: “O Allah, give Your grace to Abu Aufa and his family”. In another hadist, it is mentioned that there was a woman who said to the Prophet “O the Prophet, pray for me and for my husband”. Then, the Prophet Muhammad SAW prayed “May Allah give you His blessing to you and your husband”

Allah says in the Qur'an “Verily thy prayers are a source of security for them” (At-Taubah verse 103). Some *'ulama* read the word “*salaawatika*” in plural form, and others read this word as “*salaataka*” in singular form which is mentioned in the verse of “a source of security for them”. According to Ibn Abbas, the word means “blessing for them”, and Qatadah said that the word means “peace for them”.

In the verse of 103 At-Taubah, Allah SWT says that “And Allah in One Who heareth and

knoweth.” It means Allah is One Who heareth our pray, and Allah is One Who knoweth the people who have the right to get the benefits of our prayer.

Imam Ahmad said that he told us Waki', told Abul Urais, from Abu Bakar ibn Amr ibn Atabah, from Ibn Huzaifah, from his father, that when the Prophet Muhammad SAW prayed for a man, the Prophet would also pray for his children and grandchildren.

The verse interpretation study of Jalalayn (Abu Bakar, 1990)

(Of their goods, take alms, that so thou mightest purify and sanctify them) from their sins, then the Prophet Muhammad SAW took one third of their property. After that the Prophet would give the property to people who need to be helped, (and pray on their behalf). (Verily thy prayers are a source of security for them). According to a certain opinion, the word of “*sakaanun*” means the peace of their heart because Allah SWT received their repent. (And Allah in One Who heareth and knoweth).

3. The Opinion of Ulama' about Zakat Profession

Fuad Riyadi (2015, pg. 109-132) explains that the restitution of two legal sources can be obtained by two ways, the expansion of *lafadz* meaning, and *qiyas* (analogy), and the purpose of zakat. The first legal basis, *Ta'mim al makna* (the expansion of *lafadz* meaning). The

legal determination of zakat profession is based on the expansion of *lafadz* meaning in Al Baqarah verse 267:

“O you who have believed! Spend from the good things which you have earned, and from that which We have produced from the earth for you....”

The phrase “...which you have earned...” in this verse is basically *lafadz ‘am*. Then, the *‘ulama* give *takhshish/taqyid* (delimitation of meaning) to several kinds of property which need to take out for zakat; they are trading property, gold and silver, agricultural and livestock products. *Takhshish* to these several kinds of property limits the scope of *lafadz ‘am* (general *lafadz*) in the verse, so that the legal is only applied to what has been stated. To define the legal of zakat profession, the general *lafadz* need to be returned to its generality, so that the scope meaning is widespread. The scope meaning includes “all *halal* business which can generate money or wealth for Moslem”. Therefore, the legal of zakat profession is obligatory, and it is based on the generality of the verse which is mentioned.

The second legal basis of zakat profession is *qiyas*. This method analogizes the zakat profession with other kinds of zakat such as zakat from agricultural products and zakat of gold and silver. Allah has been obligating to take zakat from agricultural products when

reaching the *nishab* of 5 *wasaq* (+ 750 kg of rice). Whether there is additional cost, the zakat of agricultural products is 5%. 10% whether there is no additional cost to yield agricultural products. Logically, if it is compulsory to zakat for agricultural products, other professions which can generate a lot of money are also obliged to zakat. Besides, zakat profession can be specifically analogized to rent. Yusuf al-Qardhawi stated that contemporers *ulama’*, such as A. Rahman Hasan, Abu Zahrah, Abdul Wahab Khalaf, found out that there is similarity between zakat profession and zakat of rent. It also had been stated by Imam Ahmad Ibn Hanbal. Imam Ahmad argued that someone who rents his/her house will gain a lot of money rent. He or she is obliged to take zakat from the money rent. According to Qardhawi, the similarity between zakat profession and zakat of rent comes from the income which can be obtained. Professions are forms of business which can generate great income; as a result, it is the same with renting. It is the reason why zakat profession is similar with zakat of rent.

The third legal basis is the purpose of giving zakat, such as purifying the wealth, increasing the wealth, and helping *mustahiq* (people who have rights to receive zakat). The purpose of zakat profession also reflects a sense of justice which is the main characteristic of Islamic

teachings. Moreover, the obligation of zakat profession is the same with the zakat in other activities which can earn money. On the legal basis which are mentioned, some *ulama'* believe that zakat profession is compulsory.

The contemporer *ulama* who confirms the existence of zakat profession both explicitly and implicitly are Dr. Yusuf Al-Qardhawi, Dr. Abdul Wahhab Khalaf, Syeikh Muhammad Abu Zahrah, Muhammad Al-Ghazali, Majelis Tarjih Muhammadiyah, Majelis Ulama Indonesia (MUI) and Dr. Didin Hafidhuddin, M.Sc. They stated that Moslem need to pay zakat from his/her salary or income even though it does not fullfill one *haul*. However, some *ulama'* mentioned that zakat profession is compulsory when it fulfills the requirement of *haul* and *nishab*. They also explained that the person who has incomes which is higher than the farmers, he or she is obliged to pay zakat according to spirit of Islamic justice. It can be applied if zakat of making money profession is 2,5%.

Agus Marimin and Tira Nur Fitria (2015, pg 50-60) explains that Sayyid Quthb in his interpretation book *Fi Zhilail Qu'an*, he interpreted Al-Baqarah verse 267. He said that the *nash* covers all of things related to human business to get good and *halal* livelihood, and covers all of things from which Allah has produced from the earth, when the Prophet

Muhammad SAW was still alive, and the time after he passed away.

In addition, there are some *ulama'* who refuse zakat profession concept. They are Dr. Wahbah Az-Zuhaili, Syeikh Abdul Aziz Bin Baz, Syeikh Muhammad bin Shaleh Al Utsaimin, Hai'ah Kibaril Ulama, Bahtsul Masail Nahdlatul Ulama, Dewan Hisbah Persis, Mukhtar Zakat in Kuwait. The reason why they refuse zakat profession concept because of *nishab* and *haul*. They assume that zakat profession needs to fulfill *nishab* and *haul*.

4. The Opinion of Ulama' about Oil Palm Plantation and Coal

Uswatun Hasanah (2011, pg 85-103) explains some opinion of ulama' fiqh about zakat of mining goods. Abu Hanifah and his friends argued that zakat of mining goods is 20%. This opinion is the same with the opinion of Abu Ubaid, Zaid bin Ali, Baqir, Sadik, and most of ulama' from Syiah (both Zaidiah and Imamah).

However, Ahmad and Ishaq assumed that the zakat of mining goods is 2,5% because it is analogized with the zakat of money. This assumption is similar with the assumption of Imam Malik and Imam Syafi'i. There is another opinion among ulama' in Mazhab Maliki. They state that the mining goods and unrefined oil belonged to the State because

some reasons. If mining assets, including oil, are controlled individually, it can cause many problems. Therefore, according to Mazhab Maliki, the leaders of the government need to take over the management of mining goods for the benefit of community. It is true that mining goods need to be managed by government, and the mine production is intended for community welfare.

M. Nuruddin (2016: pg 294-314) explains the hadists of mining goods zakat:

“From Bilal ibn al-Haris ra said that the Prophet Muhammad SAW took zakat from mining goods from people of Qabaliyah” (HR. Abu Dawud)

Based on history, this hadist is narrated by Abi Dawud (3061) and Imam Malik in al-Muwattha’ (1/248). The hadist states that it needs to take zakat from mining goods.

C. Discussion

1. The Ahkam Interpretation of Zakat Profession Verse

Zakat profession is ijtiḥad of some ulama’ in the present time. This ijtiḥad has substantial basics and reasons. The contemporer ulama’ who agree with the zakat profession concept are Syaikh Abdur Rahman Hasan, Syaikh Muhammad Abu Zahrah, Syaikh Abdul Wahab Khalaf dan Syaikh Yusuf Qaradhawi. They assume that people who work as doctor, consultant, artist, accounting staff, etc, need to

pay zakat from their salary or income if it has reached the nishab. The first international Mukhtar about zakat was conducted in Kuwait in Rajab 29 1404H/ in April 30 1984 M. The participants in this meeting agreed that zakat profession is compulsory when it has reached the nishab. However, they had different opinions about how to take out the zakat.

This opinion is built based on: First, the general verse of the Qur’an. The purpose of the verses is obligating the Moslem to take out the zakat from their property, such as in At Taubah verse 103, Al-Baqarah verse 267, and Adz-Zaariyat verse 19. In those verses, Allah SWT confirms that Moslem need to pay zakat from their property which is gained from good and halal way, including income and salary from many kinds of profession. Sayyid Quthb in his interpretation book *Fi Zhilail Qu’an* interpreted Al-Baqarah verse 267. He said that the nash covers all of things related to human business to get good and halal livelihood, and covers all of things from which Allah has produced from the earth, such as agricultural products and mining goods, when the Prophet Muhammad SAW was still alive, and the time after he passed away.

Moslems are obliged to pay zakat from their property according to the provisions which are explained in the hadits of Prophet Muhammad

SAW as stated directly or need to be analogized (Quthn, pg 310-311). Imam Qurthubi in Interpretation of Al-Jaami' Li Ahkaam Al-Qur'an cited the words of Muhammad ibn Sirin and Qathadah. Those two ulama' stated that the word "amwaal" (wealth) in Adz-Zaariyaat verse 19, means the zakat is obligatory to all of property and incomes which are obtained whether the requirements of zakat have been fulfilled (Al-Qurthubi, in Kardita Kintabuwan).

Second, here are some opinions of ulama' about zakat profession. Some ulama' uses general terms of "al-amwaal", and others uses spesific terms of "al-maal al-mustafaad" as can be found in fiqh zakat and al-Fiqh al-Islamy wa Adillatuhu. Third, zakat profession is seen from the angle of justice which is the main characteristic of Islamic teachings. In this point of view, the determination of zakat on every property will be very clear if it is compared to the detemination of zakat on conventional commodities. Fourth, zakat profession is in line with the growth of human beings, especially in economic sector. The expertise and profession will grow all the time, and they will be the major of economic activity such as in industrial countries (Abdul Fatah Thabarah, tt: 300).

The verses of Qur'an which are mentioned before are general. Allah SWT commands to

His believers to take zakat from the property. According to Ibnu Katsir, in the verse of 267 Al Baqarah "...the good things which you have earned..." means all good and halal products need to be taken out for zakat. At that time, people of Anshar had occupation as date palm farmers. In addition, the explanation which is narrated by al-Hakim based on Jabir in The Interpretation of Jalalayn about Al Baqarah verse 267. He stated that this verse is a guidance for Moslems to take alms or zakat from the property which is obtained in good and halal way.

In At Taubah verse 103, Ibnu Katsir interpreted that Allah SWT commands to His prophet to take zakat from Moslems' property to purify them through the zakat. In the interpretation of Jalalayn, it is stated "...then the Prophet Muhammad SAW took one third from their property and give the property to people who have rights to receive..."

2. Ahkam Interpretation of Zakat of Oil Palms and Coal

According to Mujahid in The Interpretation of Ibnu Katsir, trading could be the best way to get halal property, because Allah SWT has made it easy for Moslems to do trading. Ali and As-Saddi gave their opinion that the purpose of verse which says that "the good things which you have earned" in Al-Baqarah

267 is gold, silver, fruits, and the yields which Allah brings for human in this earth.

In translation fragments of Al-Baqarah 267 “...from that which We have produced from the earth for you...” Abu Hanifah concluded that zakat is obliged to all of things which are produced from earth. Haul (lasts 1 year) and nishab are not required; it means, zakat need to be taken out from the goods even though the goods are in small or in large amount.

The legal basis of agricultural zakat is “...give its due (zakat) on the day of its harvest...” (QS. Al-An’am : 141). According to Abu Hanifah, the agricultural yields which grow on earth need to be taken out for zakat even though the yields are in small or in large amount. As a result, the nishab is not required for zakat. At the same time, the number of ulama’ Syafi’i, Ahmad bin Hambali, Malik and Mahmud Syaltut argued that all plants which can be eaten, can be stored, and can be processed are obliged to be taken out for zakat. Didin Hafidhuddin confirmed that modern economic sectors are the potential object for zakat; for examples, the incomes which are gained from plantation, farms, property business, securities, and others.

There are two opinions of contemporer ulama’ about the zakat of oil palms plantation. First, some ulama’ analogized the zakat of oil palm

with the zakat of agriculture. Second, other ulama’ analogized with zakat of trading.

First, ulama’ who analogized the zakat of oil palm with the zakat of agriculture argued that the zakat must be paid when its harvest and the nishab is 653 kg. The level of zakat of crops is 5% if its irrigation is cultivated by farmers. However, if the irrigation comes from rainwater or river water, the level of zakat is 10%

This opinion is appropriate with the words of the Prophet Muhammad SAW: From Salim Ibn Abdullah, from his father r.a, the Prophet Muhammad SAW said:

“The plants which are doused with rain water or the water from suctioning the soil water, the level of zakat is one tenth (10%). The plants which are watered by involving the power of human, the level of zakat is twentieth (5%)”. (HR. Bukhari).

“The plants which are less than 5 wasaq are not obliged for zakat” (HR. Bukhari Muslim)

“Pay zakat from your wealth” (HR. At-Tirmidzi)

Second, there are some ulama’ who analogized the zakat of oil palm with the zakat of trading. In Indonesia, the oil palms plantation is trading commodity. The nishab is 85 grams of gold and the level of zakat is 2,5%. In zakat of trading, haul is applied when the trading of oil palm reach the nishab. Likewise, if the farmers

participate in trading by using haul and nishab. “Rasulullah SAW orders us to take zakat of everything we prepare for trading” (HR. Abu Dawud).

Based on the explanation above, the zakat for oil palm can be paid when it has reached the nishab with analogy of zakat of agriculture. It can be applied when the oil palms is not the trading commodity. If the oil palms plantation is the trading commodity, the haul and nishab are required by using analogy of zakat of trading. If the yields of oil palms does not reach the nishab, the zakat is not obligatory. Nevertheless, it is better if we give alms or do infaq so that the life will be more blessing.

D. Closing

Based on the discussion above, it can be concluded that zakat profession is the specific meaning of the verse “the good things which you have earned” (Al Baqarah verse 267) and “Of their goods, take alms...” (At Taubah verse 103). Zakat of oil palm and zakat of coal are the specific meaning of general meaning “...and from that which We have produced from the earth for you...” (Al Baqarah verse 267)

There are some contemporary ulama who confirms the existence of zakat profession both explicitly and implicitly. They stated that Moslem need to take zakat from his/her salary or income even though it does not fulfill one

haul. However, some ulama’ mentioned that zakat profession is compulsory when it fulfills the requirement of haul and nishab. They also explained that the person who has incomes which is higher than the farmers, he or she is obliged to pay zakat according to spirit of Islamic justice. It can be applied if zakat of making money profession is 2,5%. In addition, there are some ulama’ who refuse zakat profession concept. The reason why they refuse zakat profession concept because of nishab and haul. They assume that zakat profession needs to fulfill nishab and haul.

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