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Suitability of the Zakah Fatwa with Economics Society in Terengganu, Malaysia

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ABSTRACT

Zakah can protect people from hunger, ensure social security and preserve human dignity and honor. These are elements that need to be in social life which are of compassionate nature. Therefore, zakah institutions serve as a mechanism to save the people from hunger and ensuring socio-economic justice in society. However the socio-economic developments in a society give affect the procedures and methods in the determination of a fatwa. Suitability of the fatwa in line with these changes is needed and is considered complimentary for serving the needs that arise in a society. Therefore this article will analyze some fatwa regarding zakah in the state of Terengganu to assess the issues of fiqh since the 50's era to the new millennium. The main method used in this article is through field studies and analysis of previous writing materials. The information obtained is processed and analyzed qualitatively to answer the question are these zakah fatwa considered appropriate to the socio-economic of communities in the state and in line with requirements of Islamic law. The study found that the decision of the fatwa made refers to the suitability and it considers the socio-economic development which takes place in the community.

Key words:

Introduction

Islamic law has its own specialities and can be tailored to current and local needs. This is because, among the objectives of Islamic law is to create human character, thoughts, feelings and life styles to suit the truth and ensure universal justice. (Yusuf Hamid al-‘Alim. t.t).

Among the clear evidence is that Islamic law has introduced the knowledge related to the field of fiqh and laws. At the beginning of Islam, fiqh provide a meaningful understanding of what Islamic teachings are, whether related to the beliefs, morality and human physical activities (Sufi Hasan Abu Talib. 1990). This field can be distinguished through a fatwa institution, the judiciary and the rule (Mohd Saiba Yaacob. 2000). It covers the human physical activities to the extent that it became customary and usual practice for a particular community such as the Malay community (Abdul Halim el-Muhammady. 1982).

In Malaysia, only those who are appointed as mufti and the State Fatwa Committee is mandated in deciding a fatwa when there is a new problem which requires a law which is clear to the community (Hasnan Kasan. 2000; Massa. Ogos, 1997). Each state in Malaysia provisioned for the establishment of a committee authorized by law to issue a fatwa although the position and status of these committees varies between each state. This is because the administration of religious affairs, including the matter regarding fatwa is under the jurisdiction of the respective state governments (Suwaid Tapah. 1993).

Among the areas that need to be addressed in the determination of a fatwa is zakah. This is because zakah is one of the most important sources of government revenue and should be dealt with in terms of either the acquisition or the distribution.

Human, particularly Muslims faced with a variety of incidents and problems never faced by the people in the past. Zakah management and procedures often encounter changes of environment in terms of procurement and distribution of zakah. One of the reasons why this is happening is there are some property (amwal) which were never existed in the time of the past. In the meantime, there is also a form of management and administration that experiences change and improvements from time to time. Similarly, socio-economic events which occur in the society affect the determination of a fatwa concerning zakah. Being aware of this situation, discussions about the law should be addressed by those qualified in the field.

In order to meet the the current needs of fatwa which involve human activities, particularly in terms of zakah which involves Islamic siyasah syar’iyyah, etc., the muftis and those who are given the mandate in the fatwa institutions should duly use a variety of ijtihad mechanisms such as qiyas, istihsan, istislah, al-istishab, al-dhara’i and some other form of ijtihad mechanisms in order to provide an answer to the the incident happened and legal problem occured. They should not depend solely on or merely quoting previous fatwas without...
considering the suitability of different community development from the perspective of time, circumstances and places.

_Fatwa and Zakah:

Fatwa is derived from the Arabic language and was adopted into the Malay language (Hajah Noresah bt. Baharom et. al. 1998). According to the Arabic language, fatwa is meant to provide answers and clarification on Islamic issues and the law regarding Syarah (Ibrahim Mustafa et. al. n.d; Fu’ad ‘Imran al-Bustani. 1973). On the other hand, the term fatwa is defined as giving the explanation of a religious law as the answer for anyone who asked whether from a single person or in people in congregation (al-Qaradawi. 1996).

Those who give fatwas are called Mufti who has expertise in fiqh for issuing fatwas on the problems of fiqh to mankind. It also means the person who provide information about Islamic religious law to those who asked (Muhammad Rawwas al-Qal’aji and Hamid Sadiq Qunaybi. 1988; Sa’di Abu Jayb. 1988). In this study, fatwas being discussed and focused is limited to zakah fatwas either zakah on property or zakah fitr. Therefore it does not involve any other matter be it in terms of worship or other aspects.

Those fatwas comprises not only the fatwa which was minuted in the meeting of the State Fatwa Committee of Terengganu, but also covers legal explanation given by the Muftis involved in this study either through the State Mufti Department or any of its circulations such as magazines, newspaper articles and so forth.

On the other hand, the word zakah was taken from the Arabic word “زكاة” in terms of language, zakah means blessing, goodness, purification and enrichment (Ibrahim Mustafa et. al. 1972). While the term “زكاة” means whatever produced by man from the right of God to those who are entitled to receive (Ahmad Abdul Aziz al-Mazani. 1989).

From the study conducted, there were 104 fatwas made by Muftis and Fatwa Committee regarding zakah issued from 1953 to 2005, whether in the form of minutes or question and answer. This means that the amount is 19 percent of the total sub-field of worship or 11:42 per cent of the fatwa in the field of Shariah and 8.2 percent from the total fatwa. Not a single fatwa concerning zakah was issued in the form of gazette.

Zakah fatwas issued in the form of question and answer is the most abundant which amounted to 72 fatwas, or 69.24 percent of the total amount of fatwas concerning zakah than the fatwa on zakah in the form of minutes of the meeting which recorded 32 fatwas, or 30.76 percent of the total zakah fatwas. Not a single fatwa issued in the form of gazette. This shows that the Muslim community in the state prefer to use a fast and easy channel to ask questions of a legal problem. This is because, the Mufti would normally submit answers to questions raised verbally as soon as possible. Zakah fatwas in the form of minutes of meeting, takes a little while compared to the clarification of the law in question and answer form. Most of the zakah fatwas in the form of minutes of meetings are fatwas involving public interest, particularly related to government departments and certain agencies (Wan Zulkifli. 2009).

Whereas for fatwa topics about zakah, it shows that the title concerning the assets subjected to Zakah is the most widely produced, surpassing other topics, namely 43 fatwas, or 42 percent of the total fatwas on zakah. This was followed by the title of managing production and distribution of zakah of 25 fatwas, or 24 percent, recipients or asnaf (those entitled to receive zakah) of 18 fatwas, or 17 percent, and zakah fitr of 11 fatwas, or 10 percent. The least produced title is about the duty and obligation of zakah, and its position in the Islam which has only 7 fatwas or 7 per cent (Wan Zulkifli. 2009).

_Socio-economic influence in the determination Zakah Fatwa in Terengganu:

In deciding any fatwas of zakah, Mufti or Fatwa Committee need to look into the suitability of problems that is occurring in society. Among them is the socio-economic aspect among the community members. This is because the duty of zakah in Islam is suitable with the burden borne by those who give zakah. It is seen from the perspective of the amount contributed, the time of contribution, and how to contribute them. Similarly, zakah is able to solve the problem of poverty that occurs in the community by taking the surplus assets of the rich and distributed to the needy. In addition, the zakah also involves various types of property thus giving great economic revenue to the government in an effort to overcome poverty in the community.

There are many fatwas on zakah in the state which seems to be in accordance with the socio-economic of the communities in the state either in terms of revenue and distribution. Not all of the fatwa on zakah is taken as a case study. Just a few fatwas that are associated with socio-economic communities in Terengganu will be presented as examples in this article.

Some examples which can be seen here is the fatwa answer to the enquiry for question number 68 (5) in "Fatwa-Fatwa Mufti Kerajaan Negeri Terengganu (daripada tahun Hijrah 1372-1389 bersamaan tahun Masehi 1953-1970)" which state a fatwa regarding zakah for money borrowed by somebody from Syarikat Jimat Cermat. But the money is not in his possession as he took it to be used by another person.
On the question above, the Mufti explained that the loans or debts that are taken by one person to another person, is not obligatory for zakah whether he or person which the loan was given because zakah is obligatory on those who lend the money (Terengganu State Islamic Religious Affairs Department. n.d).

The above Fatwa was explained that the person giving the loan to another person is obliged to contribute zakah should he meets the conditions and not on those who borrow to help others. From this expression, it clearly indicates that the fatwa of the mufti who said that those who give loans to other persons are subjected to zakah (the person giving the loan) is seen to exist suitability to the enquirer as it provide flexibility to the borrower to use the money to do good deed to those who need help because no zakah is subjected onto him. Instead zakah is imposed on those who provide loans to others. Hence the fatwa is encouraging a person to make good deeds by helping those who are experiencing economic difficulties.

There are two enquiries in question number 68 (11) and 94 (4) in the same collection of fatwas on zakah for those who already paid income tax or land revenue tax to the government. The question is raised as to whether a person is sufficient to reject payment of income tax or land revenue tax in lieu of payment of zakah.

In answer to the question above, the mufti seems to distinguish between zakah and taxation of land revenue as zakah is something clearly commanded by God While the tax is and obligation determined by the government on the society to fund their social needs. Therefore, the Mufti stressed that the tax must be paid to the government in any form; it is not obligatory for it to be deducted from the zakah which is obligatory on him and that the zakah should not be considered revoked on the reason that he already paid the taxes. This is because zakah is a religious duty and one of the five pillars of Islam whereas the tax is a social obligation (Terengganu State Islamic Religious Affairs Department. n.d).

Mufti adds that zakah can not be combined with the tax imposed by the government on the people because the revenue from the tax is to help the government to regulate the operation and administration of state and improve the community. Both have separate roles that can not be combined between them (Terengganu State Islamic Religious Affairs Department. n.d, problem no-94 (4).)

With this, it clearly shows that mufti answers above clearly shows the concern for the needs of government and society in ensuring that their duties towards God and the government will not be ignored.

In addition, there is a fatwa request on the question number 131 in the same collection of the fatwa which getting the mufti’s views on the law in accordance with Shafi’i Madhab on what is the position of the zakah of his property which has been owed by somebody total of $500.00 and the debt has been paid after the period of 18 years.

In submitting a response, the mufti said that it is obligatory for the creditor to give contribute zakah when the money in debt sufficiently meet its hawl and nisab as long as he is hopeful that the debt will be repaid by the debtor. Mufti further adds, in the problems described above, due to the debtor only paid the debt after the period of 18 years which amounting to $500.00, it is obligatory for the creditor to contribute zakah for the past 18 years ago if it was never made, with an approximation of 2.5 per cent per annum after deducting in each year the amounts which have been contributed as zakah in the previous year (Terengganu State Islamic Religious Affairs Department. n.d, problem no-131). Based on the above description, it seems that Mufti’s answer to the problem above does not provide flexibility to the zakah payers but he is liable to pay zakah for every year for which the debt is in the hands of the debtor. The fatwa also illustrates the mufti concerns about the the responsibilities of contributing zakah if the creditor is a person that meets the terms as a zakah contributor. In fact, he is regarded as if he never gave debt to others.

Some fatwa request asking about the position of zakah from paddy which he harvested and from gifts or presents received from others. The problem is described in question number 137 (1) in the same set of fatwa by Sheikh Sayyid Yusuf b. ’Ali al-Zawawi who explained that if a person grow rice and get revenue of 300 bushel, then someone gave him a land rental of 200 bushel. So the total rice that he received is 500 bushel. In relation to the above problems, the mufti is seen to produce relatively simple view of the law without the expressing opinion of any of the fuqaha and referring to any books of fiqh. He stressed that the zakah is not obligatory on the rice farmers (Terengganu State Islamic Religious Affairs Department. n.d, problem no-137(1). Based on the above description, it seems mufti taking into account the amount of actual zakah (nisab) which was obtained from somebody’s work and not those obtained as a form of presents or gifts from others. In addition, the limit of a particular nisab obtained by a farmer is considered as something outside the poverty boundary and is considered a rich person who has surplus property. If Mufti expresses his view that the farmer is to contribute zakah even when the nisab was made sufficient due to presents from others, then this will cause harm to farmers and is considered incompatible with the philosophy of zakah. Thus, the Mufti’s fatwa in the above case is made as if it reflects the appropriateness and reasonableness of the economic needs of farmers and the position of the case mooted.

Questions arise on the question number 93 in the same set of fatwa by Sheikh Sayyid Yusuf b. ’Ali al-Zawawi on zakah law for corn and nisab rate which obligatory for zakah. In this question, the mufti was seen to make level the agricultural products whether it were considered a staple food or minor crop. Plant that became
the staple food of Malaysians, including the people of the State of Terengganu is paddy or rice instead of corn which is considered a minor crop. In the response given, it shows as if the Mufti did not take a strong view of clerics from Shafi'i Madhab on the nature of the crop whether it is a staple food for the population. In fact, he even view corn and rice from the same standpoint that is it is able to be kept for a long period of time and it is not a staple food. This is because, he argued that zakah is obligatory on the crop because it able to be kept for a long period as rice and it is not based on the condition that it must be the staple food for the population of the state.

In relation to the nisab rate of corn, mufti said nisab for corn is 5 aswad which is similar to 300 Baghdad bushel and the obligatory zakah rate is 1/10 (10%) if watered with rain water. If not, then zakah is half of the value which is 1/20 (5%) (Terengganu State Islamic Religious Affairs Department. n.d, problem no-93).

Mufti’s answer above indicates that he considered the interests of the zakah which will deliver benefits to society, especially in providing aid to the poor and needy. Even the corn agriculture can be developed and invested either directly or indirectly. If the Mufti expressed their views that the corn growers are not required to pay the zakah, even when their agricultural products doubled, this would deny the importance of human life, especially for the poor and needy, and is considered incompatible with the philosophy of zakah. Thus, the Mufti’s fatwa in the above case, was made as if reflecting the appropriateness and reasonableness of the position of the case mooted.

Among fatwa answers that reflect above situation is fatwa number 16 in the same set of fatwa by Sheikh Sayyid Yusuf b. 'Ali al-Zawawi. The questions raised are in relation to the gold reserves which are obligatory for zakah according to weights that are used in Malaya (Malaysia). On the question of the Mufti explained that the gold deposits obligatory for Zakah according to weight used in Malaya 25 mayam 9 saga which is equivalent to twelve and one-fifth (12 1/5) British pound. Mufti added that in this problem, the zakah that needs to be contributed is one tenth (1/10) whether the contributed in the form of gold or its equivalent price of gold in the form of paper money used in this state (Terengganu State Islamic Religious Affairs Department. n.d, problem no-16).

The fatwa given by a mufti has highlighted the zakah based on weight of gold used by the community when it is mayam and saga and also raised the British pound weights. One mayam is equivalent to 3:37gram. Thus 25 mayam equals 84.22 grams. While the saga serves only as a complement for the weight (Hajaj Noresah et. al. 1998). This illustrates that the mufti taking into account the 'urf and customs applicable in determining decision on fatwa.

Mufti’s determination of the gold rate above is based on the determination of nisab taking place in his time. This is because, in the determination of the gold nisab, it should also be considered current nisab as approved by Syarik without looking at the difference in the price of gold or silver during the zakah contribution. This is because nisab calculated at the time the zakah is contributed.

Based on the above description, in general, in answering to the question asked the mufti has taken into consideration the reality and the situation of the society in terms of socio-economic in determining a ruling.

There is a fatwa application on the question number 122 in this same collection of fatwa on the question of the amount of Malaysian Ringgit that would be sufficient as nisab for zakah. The question is based on announcements from the Bank Negara Malaysia and the Minister of Finance of Malaysia which said that the money issued by the Central Bank is tendered to gold, in which one ringgit worth 0.290299 grams of gold.

In answering to the question above, it illustrates that the mufti is taking into account the current situation in determining the nisab for every ringgit which is estimated by gold according to its weight by gram. Therefore mufti said that according to an official circulation issued by the Finance Minister of Malaysia dated 19 November 1967, the price of $ 1.00 money Malaysia is equal to 0.290299 gram of net price of gold. Based on this price which was set by the Government the zakah is compulsory paper money issued.

Mufti adds that the nisab for gold zakah weighs 20 mithqal which is equivalent to 89 1/4 gram (eighty-nine quarters). Nisab which is determined by the mufti is based on the arrangements that have been confirmed by al-`Allamah al-Sayyid Ahmad Bik al-Husayni in his book entitled Bahjah al-Musytaq fi Bayan Hukm Zakah al-Awraq which was printed in Matba`ah al-Ilmiyyah, Kaherah, Mesir in the year 1329H. His view was accepted by Islamic scholars and supported by the Mufti of Egypt, Fadilah al-Sayykh Muhammad Bakht al-Muti’i (Terengganu State Islamic Religious Affairs Department. n.d., problem no-122).

Based on these measurements, the Mufti stressed that gold zakah for 20 mithqal as known to date is one fortieth (1/40) or rub 'usur. Hence, on this basis, it is designated that the zakah for new Malaysian currency notes which is $307.00 (Three Hundred Seven Ringgit) by removing the decimal places to be more prudent (ihitiyat).

The above Fatwa shows that they meet the current needs in determining the price for the Malaysian ringgit thus reflecting the Mufti’s follows the currents of thought that is more open since that era.

In the meantime, two questions arise on the number 68 (8) and 68 (10) in the same collection of fatwas on the definition of a compulsory savings which are obligatory for zakah on a person whether it is stored in a company or financial institution, but in the same time he is still heavily in debt with a person or company, etc.
In relation to the above questions, muftis submitted their answers by saying that what is meant by saving money that is all money owned by a person and the benefits it brings back to him during his life and his heir after his death. Therefore after satisfying all the conditions that make zakah obligatory for each type of and part of it, then zakah is obligatory regardless of how much one owes to others. But zakah is not required in the amount of the debt (Terengganu State Islamic Religious Affairs Department. n.d, problem no-68 (8) and 68 (10)).

Mufti’s answer on savings means that the saving is a wholly owned property of the owner and every profit and benefit from the property and it is up to him to manage it. Mufti also determined the zakah is only obligatory on savings when meeting the conditions which require a person to pay zakah even if someone still owes others.

The above fatwa is stresses more of the assets liable to zakah, including savings that are considered valuable similar to other assets subjected to zakah. This is because money is something that is used as a substitute for price or value, and a conversion tool that can be stored by the society at that time. Thus there are certain conditions in the zakah for savings as the terms applied to assets and properties that are obligatory for zakah.

There was also a problem in question number 86 (1) in the collection of the same fatwa on the law of zakah payment from the money saved in accordance with the Employees Provident Fund (KWSF).

In relation to the above, the mufti stressed that Zakah becomes obligatory on the Provident Fund savings which was deducted from the salary of a person when the nisab is met (the amount obligatory for Zakah) and the saving has completed a year period. This is because the money is actually owned by the person who paid it (Terengganu State Islamic Religious Affairs Department. n.d, problem no-86(1).

Thus, a contributor or a creditor must pay zakah when meeting enough hawl using money available to him even if the contributions are still not yet delivered to him. Among the reasons why the muftis chose the compulsory payment of zakah for money saved in accordance to the Provident Fund is that they viewed the property may have the potential to grow apart from the depositors can enjoy the fruits of that investment profits. Thus, the contributor can not find an excuse to avoid from paying zakah. Hence the selection of Mufti’s fatwa according to the views of the majority of fuqaha’s is correct and appropriate to the economic development at that time, which is partly affected by the EPF.

There are questions in question 68 (9) in the same set of fatwa regarding calculations of hawl for zakah for money saved on mothly basis. The person who asked wished to seek clarification on the calculation of the zakah; does it take into consideration the whole year, or calculate the specific savings in the end of each particular month like the month in February 1968?

On the question above, the mufti stressed that hawl is calculated from the start until nisab either early or end of the month. Mufti added that what is meant by the word hawl is when all 12 months is completed (qamarriyyah) on the amount of money saved (Terengganu State Islamic Religious Affairs Department. n.d, problem no - 68 (9).

Based on the above explanation, it clearly shows that the fatwa is considered viable because of the size of one year (hawl) is a term that has the potential to expand the wealth of society. If the view that does not consider a hawl but only nisab was taken, this will cause zakah to be collected many times in a year that which could lead the wealth in a society to be eroded.

An issue arise on the question number 68 (7) regarding the law to pay zakah from such illegal or haram properties or assets such as lotteries and so on. In this regard, the mufti stressed that haram or illegal money must be returned to his owner, and no zakah obligation for the person who returns the money but is is obligatory on the original owner(Terengganu State Islamic Religious Affairs Department. n.d, problem no - 68 (7).

With this, the above fatwa clearly illustrates clear intent desired by the Mufti to reject and prevent the Muslim community from using haram or illegal properties for the purpose of worshipping to Allah as the objective of worship is to draw closer to Allah.

There is a fatwa on question number 68 (2) and 68 (3) in the same collection of fatwa on the zakah from the profits (dividends) paid by the company to the shareholders of the business who invest in a company such as Mara shares, EPF, TPF and such.

In the question above, the mufti explains that profits (dividends) paid by the company to shareholders when they are a year (hawl) shall be supplemented to the original shares in the company and issued compulsory zakah when the nisab is fulfilled (Terengganu State Islamic Religious Affairs Department. n.d, problem no - 68 (2).

In relation to these problems, mufti explained that if a person is intending to invest in the business of a company or other, then it is compulsory for him to contribute business zakah. If not the saved money will stay saved and must also be contributed since the money in both cases belongs to the same owner. Apart from that it an excuse such that the money cannot be taken immediately or at any time required cannot be made as a basis of obtaining exemption from zakah.

Mufti further adds that all money invested and owned or retained by the name of a person whether in the form of shares of Mara, EPF savings, TPF, given to another person to do business or such, it is obligatory for
him to pay zakah when they fulfilled the nisab and a year (hawl) except for the money given to do business. Besides, the mufti that if the money is given as a debt, He must pay zakah according to the conditions and when the person is using the money to do business, the the person must pay zakah of business(Terengganu State Islamic Religious Affairs Department. n.d, problem no -68 (3).

The above explanation shows that mufti is giving considerable attention in that case in order to ensure that zakah must be paid on behalf of the company and to avoid any form of deceit to avoid zakah.

Apart from that there are enquiry on question number 68 (3) in the same collection of the fatwa on zakah to a person who does his own business with a capital of RM1, 000. Will it incur on the money invested or calculated based on traded goods.

In answering to the question above, the mufti stressed that if the money of RM1, 000 is used for business, it is imperative that businesses pay zakah for business that is by evaluating the value of business items after the period of one year and the nisab is met (Terengganu State Islamic Religious Affairs Department. n.d, problem no-68 (3).

The Mufti’s fatwa above reflects his view of the importance and benefit to the community who need help from an economic standpoint. By paying business zakah with money, this will give recipients the freedom to use the money according to their needs. In addition, business goods sometimes not coming to any benefit to them but is not required as compared with receiving money from the traders who pay zakah. In addition, this kind of way, according to Yusuf al-Qaradawi adopted by the government so that the task of collecting and distributing zakah can be implemented with simple and suited to the development of time (al-Qaradawi. 2000).

In the problem of business zakah, the question arose on the number 94 (1) in the same collection of fatwas on fatwa law for a person conducting business in a sedentary manner. For example at the beginning of the month of Dhul-Hijjah, he was in business in one place, then after six or seven months, he moved to another place so until one year is completed with no obstacles that could affect his business hawl.

Relates to the question above, the mufti does not seem to accept the excuse to drop the zakah obligation for traders who frequently move his business and goods. With this, he pointed out that a person who carries on business in different places or to move from there to the owner's merchandise, not prevent it from issuing a business zakah as long as the business property sufficiently met the conditions for zakah as mentioned in the question above (Terengganu State Islamic Religious Affairs Department. n.d, problem no - 94 (1).

Thus the views expressed by the mufti in the fatwa answer above reflects that he did not want to portray the Muslim community as trying to find reasons or excuses to avoid the obligation of business zakah. Furthermore, no difference between the business properties located in a different place or frequently migrating from one place to another as long as it meets the conditions of business zakah.

There arise two questions which seem to be similar on question number 68 (6) and 99 in the same set of fatwa on someone with zakah money in the company or in a financial institution such as the Pilgrims Fund, who asked whether he could give zakah other than its own money or must he pay it from the zakah money available in his name from the institutions which holds zakah money as mentioned.

In these problems, the mufti said that if it is difficult for the person to give zakah out of the funds subjected to zakah, then it should be removed from other funds if they have other money. But if he does not have it, it should be postponed to another time so that it can give zakah out of money saved (Terengganu State Islamic Religious Affairs Department. n.d, problem no-68 (6).

Mufﬁ further adds that, exemption on the property owners from the property zakah itself occur because the obligation is subjected to the amount of the property that sufficiently met the conditions for zakah as a way of cleansing the property and to complete one of the duties of their brothers, and other unfortunates recipients or other asnaf as may be prescribed in the Qur'an in addition to fulﬁlling a responsibility to society. For the same reason it became one of the ﬁve pillars of Islam (Terengganu State Islamic Religious Affairs Department. n.d, problem no -99).

With this, the Mufti and the Fatwa Committee seem to give leniency to Islamic community who are involved in the above case as a sign of relief. This was seen as important because it can encourage people to give zakah. Thus, if the fatwa ruled that those involve pay the zakah immediately despite the problems, they would face hardship and difﬁculties and would in turn avoid from paying zakah.

There is a question from someone on the question number 146 in the same collection of the fatwa on the deﬁnition of hard-core poor and poor. In deﬁning this, the mufti seen to differentiate between the deﬁnition of hard-core poor and the poor. To him the life of the poor better than the hard-core poor. He has no speciﬁc age limit for both these groups.

While for the poor, the mufti stressed that it means those who own property or income, but not enough to fulﬁll their desire and the desire of the people under them. For example, a person requires an amount of 10 ringgit a day, but it has collected from its earnings by 6 or 7 ringgit only, which is half or just more than half.

Mufﬁ adds that the deﬁnition of the hard-core poor and poor above is not limited to a certain age. For example, the requirement for a person of 65 year old age to eat enough in a year is 500 ringgit. If he was earning 500 ringgit or more, he is considered to be rich. If his income is less than 500 dollars and not less than half, he
falls under the poor category. Thus if he is earning less than half, he falls under the definition of hard-core poor (Terengganu State Islamic Religious Affairs Department. n.d, problem no -146).

The fatwa answer given by the Mufti reflects the Mufti’s meticulousness in classifying those who are entitled to the provisions of zakah in the Muslim community in the state of Terengganu. Even in the fatwa above, he does not limit the age of the poor and hard-core poor as long as they are eligible to receive an allocation of zakah. Thus, it serves as a sign to keep the number of poor and hard-core poor people facing a hard life can be reduced and thus can be eradicated.

In the meantime there are enquiry in question number 94 (3) in the same collection of the fatwa on the law of zakah for someone to give zakah to those who are blind or poor in the village by means of distributing it to multiple individuals and not to a single particular person.

In relation to the questions raised above, the mufti says in general about the recipients or asnaf who are entitled to zakah as contained in the Qur'an and not expressing any opinions of fiqhaha and not citing the source of reference from the books of fiqh. He stressed that blind people are not entitled to receive any part of the zakah if it is not included in the eight recipients as described in the Qur'an as a person entitled to the zakah(Terengganu State Islamic Religious Affairs Department. n.d, problem no - 94 (3).)

A conclusion can be made based on the fatwa issued by Mufti as described above that the blind are not included in the categories of persons entitled to zakah if he is able to work and his employment is qualified and suitable to his position and dignity as well as social status. This illustrates that the Mufti took into account the ability and qualifications of a person to receive an allocation of zakah in explaining the law to the society. The above fatwa also seems to act as a recommendation for people to not take lightly those who cannot be categorized among the recipients of zakah because it will affect the fulfillment of zakah.

There is a fatwa on the question number 156 (a) in the same collection of the fatwa on the law of zakah from a person to his wife who is in another country. This question has arisen as a result there is a person in Malaysia who wishes to pay zakah fitr on behalf of his wife who was in Indonesia without having a representative. To ensure that the zakah fitr can be paid in the best manner and reach those entitled to receive it, Mufti asserts that the zakah fitr paid by a husband in Malaysia for his wife who is in Indonesia, is not valid according to many collectively strong opinion. Thus, the husband should delegate someone in Indonesia for his zakah or that zakah left to be owed on the liability of the husband until his wife return from Indonesia if it is difficult to send the zakah there and there is no person to be delegated to him. Mufti submitted a reference from the book al-Tuhfah, chapter -3 page number 324 (Terengganu State Islamic Religious Affairs Department n.d, problem no -156(1).

In this case, if the view is not taken into account, it would be certain that the mufti would assert that zakah fitr can be paid on behalf of his wife who was in Indonesia without any representatives of zakah fitr. Therefore, the mufti seems to prefer the view which is considered as a precautionary measure because he feared that the zakah fails to reach those who are entitled to receive and the obligation of zakah fitr is not fulfilled.

The similar thing happened in mufti’s fatwa on questions 35, 59 (1), 108 (2) and 157 (4) in the same collection of fatwa on the law of paying zakah fitr to the ‘amil who is not appointed by the government and is it included in the zakah for tangible property of intangible ones. In the question above, Mufti stressed that in the State of Terengganu, there already exist ‘amil who are appointed in each district to collect zakah with the aim to control the welfare and interests of those who pay the zakah and to deliver parts of the zakah to the person entitled under the law set out by the religion.

This is what being practiced by Muslims in other Muslim countries. This does not cause conflict between state laws with Islamic teachings. This is because the main purpose is to protect and regulate the rights of the poor and others to those who are entitled to receive zakah. Mufti adds that ijma’ ulama state that zakah is not attributable to other than the eight recipients.

Mufti further adds that although zakah fitr according to some scholars fall into the category of zakah of intangible property that the government should not control, but because of problems and issues that arise, thus the government feels responsible for managing the assets of the charity for the benefit of those entitled to receive zakah. Therefore the ‘amil who is not appointed by the government can receive the zakah on the basis that he is classified as hard-core poor or poor, or one of the other recipients in the absence of ‘amil in his location. This permissibility is subject to the condition that no other recipients found at that place. However, acceptance of a person who are not on the basis of appointed ‘amil appointed, it is not permissible and the zakah is deem as invalid (Terengganu State Islamic Religious Affairs Department. n.d, problem no -35; problem no -59 (1); problem no-108 (2).

The above Fatwa specified by the mufti deemed appropriate and in accordance with the norms of public since the zakah management should best be handled by the government. Another reason why the mufti is of that opinion is because the payment of zakah to the government or the ‘amil appointed by the government could create a sense of confidence in the management of zakah distribution compared to management made by the property owner because the owner sometimes distributed to those who are not entitled to receive whereas the
government has the right to know them and meet the norms and rate required by those entitled to it as well as catalyzing the economic growth among the Muslim communities in Terengganu.

In the fatwa answer to the problem number 51 (2), Mufti Shaykh Sayyid Yusuf b. 'Ali al-Zawawi produces disagreement among Muslim scholars if the zakah payer himself distributing the zakah. But if the government takes the responsibility of distributing the zakah of property, according to Imam al-Rafi'i, it should transferred to the government because the government knows the problems or maslahah that occur in the distribution of zakah to the rightfule recipients (Terengganu State Islamic Religious Affairs Department. n.d, problem no-51).

But in this case, the fatwa of the mufti also includes views of other madhabs which have slightly different legal conclusions with Shafi'i Madhab. This statement not only specifies a range of views of other madhabs, but it can also be seen as an attitude of openness of the mufti. Some of the views of other madhabs can even be seen to expand power of the government in managing the economic benefit of zakah for Muslims.

Hence mufti’s efforts to explain some of the opinions of the other madhabs is to clarify that the final say in the hands of the government or the authorities to carry out the distribution of zakah. It aims to bring welfare to the Muslims because the Prophet imagines Muslims as a unified body. Based on the explanation given by the Mufti above, it shows the reinforcing of efforts to encourage more Muslims to fulfill zakah.

Among the examples that illustrate the above conditions are in question number 15 in the "Fatwa Mufti" where there is an answer to the question of zakah for a person who planted rice on the land of others. A total of 400 bushel of paddy can be produced from the planting. Then it was divided into two parts, namely 200 bushel for the farmer and the remaining 200 bushel to the landlords.

In responding to this question, Mufti stressed that the zakah is required to be paid on the amount of paddy produced from the farm before it is divided between the farmer and the landlord. This is because, according to the Mufti, it is Allah’s rights that must be completed first. Then only a division is made between farmers and landowners in accordance with the conditions made between the two (Terengganu State Islamic Religious Affairs Department. 2000).

Based on the above explanation, it clearly shows that the mufti in expressing his fatwa answer addresses heavily the obligation to pay zakah on whether the on the owner of the land and the borrower who planted crops on it. As such, the owner cannot escape from the fulfilling the zakah obligation that he is subjected to. This is because it will cause complacency on the obligation of zakah from crops and try to escape from paying zakah. The above case seems to reflect that both the owner and the borrower have their share of the crop. Paying zakah in the above case is a priority and the better option so that they can really relieved from the responsibilities of zakah and at the same time reducing the poverty rate in the Muslim communities in the State of Terengganu.

Following the mufti’s answer to the problems in question 16 (a) above, there are questions in question 16 (b) in the "Fatwa Mufti" which deals with the payment of zakah of money savings which is made gradually if the savings in previous years have not been contributed to zakah.

In answering to the question above, the mufti said that a person can pay zakah gradually until full payment of the debt as submitting to the command given God (Terengganu State Islamic Religious Affairs Department. 2000), the question of the 16th (b). The mufti fatwa seems to be in line with contemporary fatwa submitted by the Mufti of Egypt Ali Jumua'ah. Among other things he says clearly that the payment of such zakah is permissible according to Islamic law and to fulfill the socio-economic needs and requirements (‘Ali Jumua’ah. n.d).

Based on the fatwa, it could be concluded that the fatwa answer given by the Mufti above, seems to give some sort of relief to zakah contributers to settle the obligation of zakah subjected to them hence benefiting those who are entitled to receive zakah provision.

There are problems in question number 18 in the "Fatwa Mufti" on ‘amil of zakah who do not distribute zakah or fitrah from the portion of the poor and hard-core poor that they are entitled to receive to them, but to others who are not entitled to received. In responding to above questions that arise, mufti stresses that ‘amil who does not distribute the portion to the people entitled are guilty and has commit a sin because he has done something that is haram or illegal (Terengganu State Islamic Religious Affairs Department. 2000).

The above fatwa clearly illustrates that in responding to a question and issuing a fatwa, the mufti shows compatibility with the reality and fulfills a specific purpose related to socio-economic life of individuals, and human in the society. This is because they are not entitled to receive zakah provision should not receive it. Similarly, property owners and the government can not distribute zakah as they wish without going through proper channels.

There is an enquiry whether the obligation on zakah for paddy farming is made after deducting the cost of planting the paddy in advance, such as wages for tilling the soil, seed price, fertilizer price, fertilizing wage and harvesting wage. After studying the question above, the Fatwa Committee met and agreed to make the decision that the obligation of zakah is made after deducting the cost of rice planting, wages for tilling the soil, fertilizer prices, fertilizing wages and harvesting wages (First Minute of Meeting, Fifth Term, 13 Sya'ban 1420 or 21 November 1999).
Reviewing the mufti’s answer on the above fatwa, mufti and Fatwa Committee seems to provide flexibility to zakah contributor as a sign of relief to paddy farmers. It is viewed as an important sign because with such lightness can give encouragement to paddy farmers for fulfilling zakah for their crops. Conversely, if the relief and flexibility of this sort is not given, it will cause the farmers to be reluctant or trying to avoid from fulfilling the zakah. Thus the cost of debt financing available must be removed first and the remainder shall be withdrawn for zakah if it is still sufficient meet the nisab.

There are also questions about the rate of paddy zakah price which is subsidized (over price) given by the LPN. Does the zakah rate imposed based on the actual paddy price or is thoroughly calculated including the price of subsidized rice. In responding to the problems above, the Fatwa Committee met and agreed with the view that the rates charged on the actual price of paddy and do not include the price subsidized by the LPN (First Minute of Meeting, Fifth Term, 13 Sya’ban 1420 or 21 November 1999).

Based on the above explanation, the Mufti and Fatwa Committee is viewed as more open in deciding verdicts on this issue since they took a reasonable and practical view to meet the needs of the needy.

Among other examples is the fatwa regarding zakah on salary. There are questions on the number 24 (a) in "Himpunan Fatwa Mufti Negeri Terengganu" by Mufti Engku Pagiran Arif DiRaja Dato’ Engku Alwi b. Engku Ambak who addresses the matter.

In relation to the above problem, the mufti and the Fatwa Committee have made zakah compulsory to works and current efforts which results in salaries. Mufti and the Fatwa Committee based their view on previous views made by madhabs which comprises some of the companions and tabii’i such as Ibn ‘Abbas, Ibn Mas’ud, Mu’awiyah, al-Sadiq, al-Baqir, al-Nasir, Dawud, ‘Umar ‘Abd al-‘Aziz, al-Hasan, al-Zuhri, al-Awza’i and mazhab Ahmad b. Hanbal in the income acquired through rental.

According to the Mufti and Fatwa Committee, based on the flexibility in making the decision to adopt the views of other madhabs other than Shafi‘i Madhab and considering that the zakah will provide welfare to the people of Islam, then according to them, for those who want to give zakah from independent income or income generated from works and current efforts those generated from current skills including the salary, should contribute the zakah according to the opinions of the above Muslim scholars (Islamic Council and Malay Customs Terengganu (MAIDAM). n.d, problem no -24(a).

Based on the answers given by the mufti above, it is seen as important since the obligation of zakah contribution in the above case will provide economic prosperity to the Muslims. On the other hand if it is not made compulsory, this will lead to losses to the interests of Muslims.

Y.Bhg Dato' Hj. Zubir have raised questions on zakah money used to build factories and industries and all equipment purchased for the use of providing jobs and skills to poor people or their children so they have a steady and adequate income to live their life without depending on zakah provision anymore.

After the Mufti and the Fatwa Committee reviewed and considered the recommendations in the paperwork above, they have decided and agreed that the money can be used for the above purposes. This according to them is based on the opinion of fuqaha’ who suggested that they are given the work equipment and skills (Second Minute of Meeting, Fourth Term, no (iii), 10 Ramadhan 1417 or 19 Januari 1997).

The answer submitted by the Mufti and Fatwa Committee above can be viewed as providing the opportunities for the poor and hard-core poor to be independent and work to improve their lives. In fact, it is not only beneficial to themselves and their families but for society and country. Thus, the answer is appropriate and timely to the case discussed above.

There are fatwa enquiry from the President of Islamic Religious and Malay Customs Council of Terengganu on zakah money of sinf’ amil (collection office) whether it can be used for administrative expenses of zakah distribution management or not.

In responding to the above problems, it appears that the Fatwa Committee put procurement and distribution tasks of zakah as a task that was entrusted to the government. Thus the government reserves the right to determine the distribution according to the betterment and community interests. Thus, after Fatwa Committee scrutinized the proposals of zakah administrative expenses through sinf’ amil (collection office), the meeting agreed to decide that the zakah submitted to the office (Zakah Division) are only distributed to the seven recipients only and the question of sinf’ amil does not arising anymore since the collectors for the zakah in their respective offices are on the payroll from the Wali al-Amr. All that is required by the department may be taken from its profit reserves (Twelfth Minute of Meeting, Fourth Term, , 30 Muharram 1420 or 16 Mei 1999).

Fatwa given by Fatwa Committee above clearly puts the government as the most qualified to determine policy and rules specified in the procurement and distribution as well as matters relating to the property of the zakah division for the benefit of zakah and Muslim communities.

Y.Bhg Dato' Hj. Zubir also submitted a question regarding charity money invested in the financial centers or investment institutions. After the Fatwa Committee reviewed and considered the recommendations in the paperwork above, they decided and agreed that no zakah money should be invested in financial centers or financial institutions since once a person fulfilled his zakah duty already considered valid when his contributions are received by those entitled to received it While authority of the wali al-amr which is delegated
to the Religious Department is only the executor of trust (yad amanah), which collect zakah from the owner, and give the zakah to eligible recipients. If the moneys are invested, this means that the zakah paid by the owners was delayed or blocked in the hands of middlemen and not received by the recipients who are eligible (Second Minute of Meeting, Fourth Term, no. (ii), 10 Ramadhan 1417 or 19 Januari 1997).

This fatwa decision is seen to take into account several aspects, particularly in respect of the zakah’s own religious philosophy and the importance of the Muslim community in the state. In this case, if the view which allows zakah property to be invested and traded without being distributed to those who are entitled to, it will retard the process of reducing poverty among the Muslim community.

There are questions from some of quarters who proposed that a monthly distribution schemes to be established for the poor and hard-core poor recipients. In relation to this question, the Mufti and the Fatwa Committee has decided that the zakah fitr and rice to be distributed in one lump sum and as soon as possible to the rightful recipients. While other the other of these two may be distributed to their rightful recipients, whether by way of a lump sum or by way of monthly distribution whenever deemed appropriate (Second Minute of Meeting, First Term, 3 Rejab 1408 or 21 Februari 1988).

Decisions made by the Fatwa Committee on the above problems is viewed as taking into consideration about the appropriateness and reasonableness of matters occurring at that time either for the government or to the zakah property which is to be distributed. This is because the government can distinguish between zakah property that is easily damaged or otherwise.

In answering this, the Fatwa Committee is seen to offer flexibility and facilitate the paying of zakah in the act of fulfilling the zakah obligation. Thus Mufti and Fatwa Committee agreed to adopt the monthly salary deduction authorization form for payment of zakah from salary or income (First Minute of Meeting, Fifth Term, 13 Sya’ban 1420 or 21 November 1999).

According to the author’s analysis, in essence, payment of zakah by mean of wage deduction is similar to paying zakah in instalments. With a description of the law by Muslim scholars above, it could be concluded that the above fatwa is considered appropriate and reasonable with the case brought up because it seems to encourage taxpayers to pay zakah since there are facilities to do so. Furthermore the process of wage deduction in each month for the payment of zakah will provide some sort of relief and not causing any trouble to the zakah payers.

There are also questions about Terengganu Islamic Affairs Department to appoint the Inland Revenue Board as’ amil assigned to collect zakah from Muslims. In relation to the problem, Fatwa Committee is seen to consider the authority of the government to appoint any person qualified to carry out the task as zakah collectors. As such, they argued that the zakah from income can be collected by the IRB in a way that religious authorities of each States appointing Muslim officers and employees of the IRB as’ amil (Fifth Minute of Meeting, Fourth Term, 17 Rejab 1418 or 9 Ogos 1997).

Based on the explanation regarding the zakah law above, it clearly implying that the results of the fatwa Fatwa Committee agreed on had taken into account the function and position of the government in determining the procurement and distribution of zakah property can be expedited and be performed well. If this decision is not taken into account, surely there will be complexities to the government through religious authorities of each States to collect and accumulate zakah wealth derived from the zakah payers.

Among the matters raised, following a proposal prepared by Y.Bhg Dato’ Hj. Zubir b. Hj. Awang is a question of charity that can not be distributed to all entitled recipients. After the Fatwa Committee reviewed and considered the recommendations in the above paper, they seem to take into account the provisions and requirements in the society in a place. With this, they decided and agreed that any portion of zakah recipients that can not be allocated to be given to asnaf which have recipients (Second Minute of Meeting, Fourth Term, no. (i), 10 Ramadhan 1417 or 19 Januari 1997).

The decision taken by the Fatwa Committee in the above case shows that they took into account the conditions and environment at that time and thus preserves the betterment and the needs of the community. Therefore, the decision that was is very appropriate and reasonable to the case being mooted.

There are questions on act of providing zakah money in the Tabung Bantuan Berdikari Yayasan Pembangunan Keluarga Terengganu. Upon receiving the complete information about the Self-Sufficiency Assistant concept, the Mufti and the Fatwa Committee meets and considers that sinf al-gharimin money can be channeled to the Tabung Bantuan Berdikari Yayasan Pembangunan and managed according to al-Qard al-Hasan (Sixth Minute of Meeting, Fourth Term, 9 Zulkaedah 1418 or 8 Mac 1998).

Fatwa on clearly illustrates that the zakah money can be channeled to Tabung Bantuan Berdikari Yayasan Pembangunan and managed according to al-Qard al-Hasan in order to give the benefit of the needy.

In the economic development of the community in the State of Terengganu, there are many agencies or companies that pay zakah. But question arise wheter can the agencies and companies that pay zakah by taking
2/7 of the portion of the hard-core poor/poor to be distributed to hard-core poor/poor students or staff in the agencies or companies.

In relation to the above problems, Fatwa Committee met and agreed that there is no obstacle for companies that pay zakah to take 2/7 hard-core poor/poor portion to be self-distributed to employees provided that the distribution goes to the rightful recipients (First Minute of Meeting, Fifth Term, 13 Sya'ban 1420 or 21 November 1999).

Thus for decision taken by the Mufti and the Fatwa Committee, seems to indicate the reasonableness and appropriateness with the cases submitted. Moreover, the fatwa allows and give flexibility the property owners to distribute their own zakah to those who rightfully deserving it among employees or their staff. Fact they are very aware of the zakah-eligible recipients who are entitled to receive assistance among their employees and their staff. This situation encourages the Muslim community with the agencies and companies to contribute their own zakah and able to increase the living standards and benefits of their own employees or staff.

There is fatwa application from the Marang open prison in Terengganu regarding the obligation to pay the zakah fitr by Muslim prisoners in the jail. After the Committee met and refined the questions posed, they agreed and of the opinion that zakah fitr is obligatory to Muslims, regardless of whether he is a prisoner or not, if it fulfills the prerequisites for zakah fitr in which among other things is having excess property to support themselves and the people under their care during the night and day of Eid ul-Fitr (Seventh Minute of Meeting, Fourth Term, 25 Rabiul Awal 1419 or 19 Julai 1998).

The attitude and position taken by the Mufti and the Fatwa Committee on the above matter show their firmness of the law of zakah fitr so that the Muslim community who fulfills the prerequisites of zakah fitr does not try avoiding from fulfilling this responsibility even if they are prisoners in the prison. Thus the fatwa set forth above shows the strength of the arguments in solving the case that has been raised.

Apart from that there is also question put forward to Mufti Dato' al-Syeikh Abdul Halim on the distribution of zakah aids to students from a wealthy family.

On the question above, Mufti seems to put students and those who seek knowledge among asnaf sabil Allah who are entitled to the provisions zakah. Thus, he asserts that the granting of zakah to the students is of the allocation of fi sabil Allah and it does not affect other parts provided by the Shari'ah. Therefore, any student can apply for assistance under the provisions of fi sabil Allah regardless of the student's family background. However, if the family is made up of those who can afford it, then it is better not to take (Question and Answers About Islam, Clippings "Warta Darul Iman", 12 Sya‘ban 1424H or 8 Oktober 2003M, number 80).

The answer has categorized students within fi sabil Allah recipients despite their families are wealthy. It also does not give effect to the other recipients in the distribution of zakah. Similarly, the answer states that it is better if the student does not receive an allocation of the zakah. In giving the answer, the mufti did not bring a reference from any book or collecting any views from any of the fuqaha'. However, in the above issues, majority of fuqaha’ especially fuqaha’ from the four madhabs have talked about the meaning of fi sabil Allah.

From the above explanation it can be concluded that it is better for the Muslim community to distribute the zakah provision for a variety of activities that can enhance Islam (sabil Allah), including students (whether poor or rich) who acquire beneficial knowledge voluntarily for their benefits.

With this, the decision taken by the mufti and Fatwa Committee above can be viewed as considering the views of those who extend the meaning sabil Allah and view that permitting the zakah allocation to volunteer fighters even though they are rich. In fact, from another perspective, it shows as if it reflects openness of the fatwa when there is public interest or welfare. In addition it is also reasonable and can be applied in accordance with today’s situation.

There is a question directed to Mufti Dato' Abdul Halim which also regarding somebody who delegates to the 'amil who forget to distribute zakah fitr on a timely basis. Does the person guilty and must fulfill the zakah as soon as they realized after few days of Eid ul-Fitr.

In answering the above question, the mufti said that someone delegating an 'amil or any Muslims to pay zakah fitr on his behalf and people under his care is permissible if the ‘amil or certain people are willing to accept a representative on the matter. If the person forgot to pay zakah fitr, then he appointed a representative (the delegate) then he is not considered guilty. Since his zakah fitr and those under his support is still not aid in time, then he must pay the zakah fitr as soon as possible as soon after he realized that his zakah fitr is yet to be paid (Question and Answers About Islam, Clippings "Warta Darul Iman", 15 Zulkaedah 1424H or 8 Januari 2004M, number 86).

The above statement reflects that the appointing representative for the task of zakah distribution to others is valid if the person accepting the representative task performs the duties of the job as directed by those appointed him. This view shows the flexibility of the person who fulfills the zakah by appointing a representative in performing the duty. However, in the same time, the Mufti take caution in the case that those who are unable to fulfill the obligation, not going to try to avoid if the duty is not yet performed to the extent that the procurement and distribution of zakah is stunted.
Conclusion:

Many of the fatwas issued on zakah raised by the mufti and the Fatwa Committee is simple and are considered appropriate in providing explanation to the society and not provided for the purpose of a high academic level. Therefore, sometimes the fatwas answer on zakah by muftis and the Fatwa Committee is simple and does not include source of information. In fact, some of the fatwa did not even mention any reasons and entries of authority reference.

However, zakah fatwas that do not mention a reference do not reflect that the mufti or the Fatwa Committee does not have the qualifications and skills to make the fatwas. In fact, the mufti and the Fatwa Committee are bound by philosophies and principles of particular law in the process of deciding a fatwa and not by their will and desires or only based on purely logical premises.

Openness attitude to the views of the law began to stand out, especially when reasonable arguments justification held appears to be appropriate and suitable to currently occurring socio-economic developments. As such parts of fatwas related to zakah during 1953-2005 are more suitable, practical and meet the public interest.

This proves that in making decision regarding the fatwas the mufti and the Fatwa Committee have taken into account the socio-economic of the communities in Terengganu. This situation also reflects the development in terms of understanding among the Muslim community, the education system and educational background of the mufti, and exposures of the scholars and people of various madhabs has given an impact even a small ones on the process of fatwa decision regarding zakah in the State of Terengganu.

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