

Pirka, 2024. *"Problematka Implementation of Zakat on Trade Study on Slaughtered Chicken Entrepreneurs in Palopo City"* Thesis of Sharia Economic Law Study Program, Institut Agama Islam Negeri Palopo. Supervised by Muh. Darwis and Muhammad Fachrurrazy

This thesis discusses the problems of implementing zakat trade studies among broiler chicken entrepreneurs in Palopo City. This research aims to provide education and an overview to the general public regarding the implementation of trade zakat among broiler chicken entrepreneurs in Palopo City from the perspective of Islamic law. The type of research used is empirical law in the form of field research. Research information comes from several parties from BAZNAS Palopo City and 4 broiler chicken entrepreneurs in Palopo City (field observations), interviews, and documentation to look for data on a matter, as well as obtain other data sourced from books and journals relating to the problem in question researched.

The results of this research show that (1) the problem of implementing zakat in broiler chicken businesses in Palopo City is that broiler chicken entrepreneurs pay zakat on their business only once a year, which is not in accordance with the provisions of the trade zakat nisab of 85 grams of gold and a zakat rate of 2.5% (2) the way to calculate zakat for broiler chicken business is to pay zakat on trade, namely the legal illat is seen from the value or potential of what is traded and from the start it has been intended to be traded with the aim of making a profit. Judging from PMA No. 52 of 2014 article 16 paragraph 2 concerning livestock kept in cages is categorized as commercial zakat, and KHES article 672 regulates traded goods to be paid zakat if they have reached the nisab and haul.

Keywords: Problematic, Zakaah On Broiler Trade, Qiyas

BAB I

PENDAHULUAN

A. Latar Belakang

Salah satu zakat produktif yang dikembangkan pada saat ini adalah zakat perdagangan/usaha. Mata pencaharian sebahagian masyarakat melalui bisnis usaha yang digeluti di perkotaan maupun di pedesaan adalah “usaha ayam potong”. Usaha ayam potong terbagi dalam beberapa jenis, pertama usaha perternakan ayam potong kedua penjualan ayam potong. Maka dari itu, di perkotaan seperti Kota Palopo Sulawesi Selatan, sebahagian masyarakat menggeluti jenis “usaha penjualan ayam potong” yang terdaftar di dinas perdagangan.¹

Kewajiban mengeluarkan zakat khususnya zakat perdagangan/usaha telah diatur dalam Al-qur’an, hadis, dan hukum positif, yaitu berdasarkan Undang-Undang No 23 tahun 2011 tentang zakat perdagangan diatur dalam pasal 4 ayat (3) yaitu;² “Zakat mal sebagaimana dimaksud pada ayat (2) merupakan harta yang dimiliki oleh muzaki perseorangan atau badan usaha”.

Penjelasan mengenai aturan pasal diatas bahwa yang dimaksud dalam “badan usaha” adalah badan usaha yang dimiliki umat islam yang meliputi badan usaha yang tidak berbadan hukum seperti firma dan yang berbadan hukum seperti perseroan terbatas.

¹ Andi Nurul Amin, Kepala Bidang Perdagangan Dinas Perdagangan Kota Palopo, Wawancara Tanggal 04 September 2023 Pukul 11.00 WITA

² Undang-Undang No 23 Tahun 2011 Tentang Pengelolaan Zakat