

The North Sumatra MUI's Fatwas on Zakat: Analysis of Fatwa Methods and the Influence of School Thought

*Heri Firmansyah¹, Pagar², Muhammad Amar Adly³
Universitas Islam Negeri Sumatera Utara Medan, Indonesia^{1,2,3}
*herifirmansyah@uinsu.ac.id¹, prof.pagar@yahoo.com²
Amaradly73@yahoo.com³

DOI: <http://dx.doi.org/10.29240/jhi.v7i2.4552>

Received: 22-08-2022

Revised: 25-09-2022

Published: 15-11-2022

Cite this article:

Firmansyah, H., Pagar, P., & Amar Adly, M. (2022). The North Sumatra MUI's Fatwas on Zakat: Analysis of Fatwa Methods and the Influence of School Thought. *Al-Istinbath: Jurnal Hukum Islam*, 7(2 November), 421-440. doi:<http://dx.doi.org/10.29240/jhi.v7i2.4552>

Abstract

This paper examines the methodology of the North Sumatran MUI fatwas, especially those are relating to the influence of schools on the North Sumatran MUI fatwas related to the issue of zakat from 2000-2010. There are 3 samples of fatwas used in this study, namely: first, the fatwa on the law of issuing zakat fitrah with money (qimah) and the amount, second, on the law of paying zakat not to amil and third, the fatwa about zakat on agriculture and plantations. The method used is content analysis. In the study, it was found that from a methodological, the North Sumatra MUI in finding the fatwa law used three theories, namely bayani, ta'lili and istislahi. On the issue of the influence of schools of thought, in the fatwa of the North Sumatran MUI, it was found that the fatwa of the North Sumatran MUI was influenced by various schools of thought and not dominated by a particular school. In this study influenced by the Hanafi, Shafi'i and Hanbali schools. Although the North Sumatran MUI considers the importance of school thought to be taken into consideration, it does not mean that the North Sumatran MUI does not dare to leave the school of thought and issue new laws that come out of the school of thought by using various methods which in this study use the talfiq method.

Keywords: Method; influence; zakat; The Indonesian Ulama Council (MUI) of North Sumatra

Introduction

The Indonesian Ulama Council of North Sumatra Province (hereinafter referred to as MUI North Sumatra), was established in 1973. The main purpose of establishing MUI throughout Indonesia, including the Mui of North Sumatra, is as a gathering place for scholars, zu'ama and umara in order to realize the religious society that Allah swt. One of the roles carried out by the MUI is to issue fatwas on all problems that occur to Muslims.¹

Likewise with the North Sumatra MUI which has been actively starting to stand up to issue fatwas related to various probelamatika that occurs to Muslims, especially the North Sumatran locality. However, this does not mean that the North Sumatra MUI does not pay attention to the problems that occur nationally in Indonesia. There are also several fatwas issued related to national issues such as fatwas about women as state leaders and paying zakat using money and its value.

The study of the fatwa method of the North Sumatra MUI, especially about how the influence of the school on the fatwas issued so far as the author's search has not specifically discussed it. Usually, what is widely studied and researched is the fatwa of the central MUI. For example, Heri Firmansyah's writing entitled methodological study of mui's fatwas on cigarettes.² About the influence of the school on fatwas, there is an article written by Acme Admira Arafah, et.al., "Corak Mazhab Pada Fatwa Dewan Syariah Nasional Majelis Ulama Indonesia (Analisis Tentang Mudharabah, Musyarakah Dan Murabahah)", published in journal "AT-TAFAHUM: Journal of Islamic Law".³ As the title implies, the focus of this paper discusses the fatwa issued by the Central Dewan Syariah Nasional (DSN) (National Sharia Council) of MUI. The analysis of MUI's fatwas is widely discussed with various different perspectives, such as the writings of Frina Oktalita, et al., under the title "*Analysis of MUI Fatwa Number 17 of 2020 Regarding Kaiifat Prayer Guidelines for Health Workers Who*

¹ Majelis Ulama Indonesia, *Rangkuman Hasil Keputusan MUSDA V Majelis Ulama Indonesia Sumatera Utara* (Medan, 2001), p. 54-56.

² Heri Firmansyah, "Kajian Metodologis Terhadap Fatwa MUI Tentang Rokok," *Al-Ahkam Jurnal Ilmu Syari'ah dan Hukum* 4, no. 1 (31 Desember 2019): 79-96, <https://doi.org/10.22515/al-ahkam.v4i1.1829>.

³ Acme Admira Arafah, Ahmad Qorib, dan Ardiansyah, "CORAK MAZHAB PADA FATWA DEWAN SYARIAH NASIONAL MAJELIS ULAMA INDONESIA (Analisis Tentang Mudharabah, Musyarakah Dan Murabahah)," *AT-TAFAHUM: Journal of Islamic Law* 2, no. 1 (11 Juli 2019): 18-36.

Wear Personal Protection Equipment (PPE) When Treating and Handling”,⁴ published in journal *Al-Istinbath* in 2021. This study tries to describe the *ijtihad* method used by the MUI in establishing a law based on the fatwa issued. There is also a discussion about the MUI fatwa related to one issue, namely about covid-19, written by Zainul Mun'im with the title “*The Epistemology of MUI's Fatwas on Covid-19: Bayani and Burhani Eclecticism*”.⁵ This article examines the MUI's fatwa on covid-19 with the approach of Muhammad 'Abid al-Jabiri's Islamic legal epistemology theory, namely the bayani and burhani theory. Of the four writings cited above, no one discusses it as will be the focus in this paper's research.

This article was made with two formulations of the problem, namely how the North Sumatra MUI method in issuing its fatwas and how the influence of school thinking (on fatwas issued by the North Sumatra MUI, especially regarding fatwas related to zakat issued starting in the early 21st century, namely 2000-2010. This period means that at least two full periods of leadership in the North Sumatra MUI, as well as its fatwa commission. At least in this period there were 5 fatwas issued by the North Sumatra MUI relating to zakat law. The zakat category was chosen because the issues tend to be up to date and related to current conditions and circumstances. There are three fatwas that are sampled in this paper, namely first, fatwas about the law of issuing zakat fitrah with money (*qimah*) and second, about the law of paying zakat not to amil and third, fatwas about zakat on agriculture and plantations.

The research of the North Sumatra MUI's Fatwas on zakat is interesting to study because in its legal considerations, there is an *istinbath talfiq* method used by the North Sumatra MUI in making its legal decisions. A method that in classical times was considered 'prohibited' to use, but became one of the methods used in contemporary times.⁶

The condition of the people in North Sumatra is also compound consisting of various tribes such as Javanese, Mandailing, Padang, Batak and others. His religious understanding was also different marked by at least three growing religious organizations such as Al-Washliyah⁷ and Nahdhlatul Ulama

⁴ Frina Oktalita dan Darlin Rizki, “Analysis of MUI Fatwa Number 17 of 2020 Regarding Kaifiat Prayer Guidelines for Health Workers Who Wear Personal Protection Equipment (PPE) When Treating and Handling Covid-19 Patients,” *Al-Istinbath: Jurnal Hukum Islam* 6, no. 2 (11 November 2021): 247, <https://doi.org/10.29240/jhi.v6i2.3332>.

⁵ Zainul Mun'im, “The Epistemology of MUI's Fatwas on Covid-19: Bayani and Burhani Eclecticism,” t.t., 20.

⁶ Norman Anderson, “Modern Trends In Islam: Legal Reform and Modernization in The Middle East,” *International and Comparative Law Quarterly* 20, No.4 (1971): 12–13.

⁷ Ja'far Ja'far, “Al Jam'iyatul Washliyah Dan Pelestarian Akidah Ahl Sunnah Wa al-Jamā'ah Di Indonesia,” *Islamica: Jurnal Studi Keislaman* 14, no. 1 (1 September 2019): 54–81, <https://doi.org/10.15642/islamica.2019.14.1.54-81>.

(NU)⁸ which are considered as the organization of 'kaum tua' (old group) which adhere to the Syafi'i school or at least prioritize the Shafi'i and Muhammadiyah⁹ which is considered an organizations of kaum muda (young group) do not give themselves to one of the schools.¹⁰ This research will at least provide new data and findings about what schools influence the Islamic legal thought or views of Muslims in North Sumatra by taking a sample of the Fatwa of the North Sumatra MUI relating to zakat law. The law of zakat was chosen because of its ever-evolving study and zakat has at least two dimensions, namely the relationship of worship vertically to Allah swt and the horizontal relationship with humans where if implemented it will be able to help socially the difficulties of Muslims who are on the poverty line.

In order to examine the fatwa method of the North Sumatra MUI in its fatwa, this study will use three theories of legal discovery. The three are first, with the *bayani* method, which is metode of issuing laws based on nash, and sometimes it is also called the *lughawi* method.¹¹ Second, the *ta'lili* method, which is a method of legal discovery that relies on the 'illah-illah' of the law in a nash¹² which in its operation uses at least two methods, namely qiyas and *istihsan*. The third is the *istislahi* method, which is a method in an effort to find laws that rely on the principles of *maslahah* (goodness) derived from the Quran and Hadith whose operation is at least carried out in two forms, namely *maslahah al-mursalah* and *sad aq-ẓari'ah*.¹³ In later developments, it is also using the concept of *maqasid as-syari'ah*. The method used in this study is to use the content analysis method, to find answers that are the focus of this study.

This research is important to do in order to answer the two formulations of the problem as explained above. Therefore, the focus of the study is to look at the fatwa method and the extent to which the influence of the school affects the fatwa of the North Sumatra MUI issued. The schools studied for influence

⁸ Anny Nailatur Rohmah dan Ashif Az Zafi, "Jejak Eksistensi Mazhab Syafi'i di Indonesia," *Jurnal Tamaddun: Jurnal Sejarah dan Kebudayaan Islam* 8, no. 1 (12 Mei 2020), <https://doi.org/10.24235/tamaddun.v8i1.6325>. In this article, it is stated that Nahdhatul Ulama (NU) is one of the Islamic organizations that uses the shafi'i school in its understanding and practice of fiqh.

⁹ Azyumardi Azra, "Muhammadiyah: A Preliminary Study," *Studia Islamika* 1, no. 2 (1994): 89–117.

¹⁰ The division of the Islamic movement into two parts, namely the traditionalist group and the modernist group can be read on Deliar Noer, *Gerakan Modern Islam di Indonesia 1900-1942* (Jakarta: LP3ES, 1980), p. 8.

¹¹ Bakhtiar, "Epistemologi Bayani, Ta'lili Dan Istislahi Dalam Pengembangan Dan Pembaharuan Hukum," *TAJDID: Jurnal Ilmu Keislaman dan Ushuluddin* 18, no. 1 (22 April 2019): 3–21, <https://doi.org/10.15548/tajdid.v18i1.131>.

¹² Asafri Jaya Bakri, *Konsep Maqasid Syari'ah menurut Imam Syatibi* (Jakarta: Raja Grafindo Persada, 1996), p. 133.

¹³ Bakhtiar, "Epistemologi Bayani, Ta'lili Dan Istislahi Dalam Pengembangan Dan Pembaharuan Hukum," p. 16-18.

are the four Sunni schools, namely the Hanafi school, the Maliki School, the Shafi'i School and the Hanbali school.

The findings of this study are expected to be able to see the fatwa method of the North Sumatra MUI, namely the MUI in the provincial-level local context. Whether in this context the influence of the school is so significant influencing the fatwas issued, whether there are dominant schools that are adhered to such as the shafi'i school which is considered the most widely practiced school by the majority of Muslims in Indonesia, as well as in North Sumatra. Or Muslims in North Sumatra freely choose which school is considered in accordance with the legal needs of their time, which in this case is in accordance with the fatwa period of the North Sumatra MUI issued, namely the period 2000-2010 which is related to zakat law. North Sumatra MUI is also worthy of research because it has received an award as the 1st best MUI for the provincial level for two consecutive years from 2019-2020.¹⁴

Discussion

General Method in Issuing Fatwa at North Sumatra MUI

The general method of making fatwas in the MUI, which is a reference for all methods of issuing fatwas for MUI in provinces and regencies throughout Indonesia, broadly follows the guidelines for determining fatwas made on October 2, 1997 by the Indonesian Ulema Council number U-596 / MUI / X / 1997. This guideline is followed by the North Sumatra MUI in issuing its fatwa in general. The provisions are as follows:

The general basics in the issuance of fatwas

The general basics in the issuance of fatwas in the North Sumatra MUI are: firstly based on the Quran and the Sunnah of the Prophet Muhammad saw. second, if there is no legal argument in both then the fatwa is decided using the method of *ijma'*, *qiyas* and other method such as *istihsan*, *maslahah mursalah* and *sadd az-zari'ah*. The result must be not contrary to the Quran and sunnah. Third, consider the views of the ulema of the school either directly related to the issue of fatwa from the review of his legal arguments or the opinions that differ from him. Fourth, the views of experts in the field of issues of fatwa must also be taken into consideration.¹⁵

Procedural issuance of Fatwas¹⁶

In issuing its fatwa, the MUI has standard procedures that must be followed. The procedure performed is as follows:

¹⁴ Interview with Dr. Ardianyah. M. Ag, September 17, 2021., Deputy Chairman of the North Sumatra MUI.

¹⁵ Departeman Agama, *Himpunan Fatwa Majelis Ulama Indonesia* (Jakarta, 2003)., p. 1-8.

¹⁶ Departeman Agama., p. 5-6.

1. Any problems submitted to the fatwa commission are studied in advance intensely at least a week before they are heard.
2. If there is a law in the Qur'an and Sunnah, then the fatwa is decided as it is. If there is a fatwa issued, and then it is found that there is a nash *qath'i* talking about it and it found that the law in the fatwa is different from the nash *qath'i*, then the fatwa becomes void.¹⁷
3. In the legal issues that have been discussed by the scholars of the school and there is *khilafiyah* in it, what is being used is the result of the law whose most powerful argument (*tarjih*) by the fatwa commission. This is done by properly considering some of 'qaidah' found in the fiqh *muqaran* (comparison).
4. After intensive and comprehensive discussion with various considerations as described above, the fatwa commission determines the decision of the fatwa.
5. Every fatwa decision that has been determined is contained in the Fatwa Decree (SKF) and signed by the leadership council. SKF should use language that is simple and easy for the general public to understand. It also contains various legal arguments, their analysis and sources of retrieval, and seeks to contain follow-up plans and steps to be taken as concrete actions from SKF.

Methods and Influences of School Thought on North Sumatra MUI's Fatwas on Zakat

In this subsection, it will be explained about the method of issuing fatwas of the North Sumatra MUI on zakat, issued in 2000 - 2010. Then the study will focus on how the influence of school thought on the fatwas issued by the North Sumatra MUI on the law on zakat issues. In this study, there were 3 fatwas that became the object of study. Among these are:

North Sumatra MUI's Fatwa On Zakat Fitrah

This fatwa was issued by the MUI of North Sumatra in 2008. In its fatwa, the MUI of North Sumatra, decided that there were three legal provisions regarding the payment of 'zakat fitrah' using money. First, *qadr* (weight) zakat fitrah which must be issued in the form of *'ain* (object) is 2.7 Kg of rice. Secondly, it is possible to pay zakat fitrah using money. Thirdly, the amount of

¹⁷ This explanation means that there should be no fatwas that contradict Qur'an and sunnah. If they are found, the fatwas will immediately void. This may be the result of an accidental oversight or lack of prior knowledge about legal issues in the fatwa. Drs. Sanusi Lukman, M.A., Chairman of the Fatwa Commissary of the MUI of North Sumatra, September 17, 2021.

money (*qimah*) that must be paid for zakat fitrah (for one person) is equivalent to the price of ± 2.7 kg of rice.

The North Sumatra MUI in issuing this fatwa is based on the Quran, Sunnah and the opinions of scholars. The Quranic verses that are used as the legal basis by the North Sumatra MUI in this fatwa are:

First, surah of Asy-Syams verses 9-10:

قَدْ أَفْلَحَ مَنْ زَكَّاهَا وَقَدْ خَابَ مَنْ دَسَّاهَا

“He has succeeded who purifies it. And he has failed who instills it [with corruption].”

Second, surah al-Lail verses 5-10 :

فَأَمَّا مَنْ أَعْطَى وَاتَّقَى وَصَدَّقَ بِالْحُسْنَى فَسَنُيَسِّرُهُ لِلْيُسْرَى وَأَمَّا مَنْ بَخِلَ وَاسْتَغْنَى وَكَذَّبَ بِالْحُسْنَى فَسَنُيَسِّرُهُ لِلْعُسْرَى

“As for he who gives and fears Allah. And believes in the best [reward]. We will ease him toward ease. But as for he who withholds and considers himself free of need. And denies the best [reward]. We will ease him toward difficulty”.

In this fatwa Sumatra Utara MUI also makes hadith in its legal basis. There are 5 hadiths to consider. First, the hadith narrated by Abu David, from Ibn Abbas r.a, as follows:

عن ابن عباس رضى الله عنهما قال: فرض رسول الله صلى الله عليه وسلم زكاة الفطر طهرة للصائم من اللغو والرفث وطعمة للمساكين فمن أداها قبل الصلاة فهي زكاة مقبولة ومن أداها بعد الصلاة فهي صدقة من الصدقات. رواه ابو داود وابن ماجه.

From Ibn Abbas ra. he said : Rasulullah saw., has prescribed zakat fitrah to cleanse for those who fast from vain words and heinous deeds, and to feed the poor. Whoever issues (zakat fitrah) before the Id prayer then that is the zakat received and 'afidhol' (better), and whoever issues it after the 'Id prayer, is considered an ordinary 'shadaqah' (alms). (HR. Ibn Majah)

Second, Sourced from Tsa'labah ibn as-Shaghira al-'Uzri, narrated by Abu Daud

عن ثعلبة بن الصغير بن عذرى أنه قال خطبنا رسول الله صلى الله عليه وسلم فقال: أدوا عن كل حر وعبد نصف صاع من بر أو صاعا من تمر أو صاعا من شعير. رواه ابوداود.

From Tsa'labah ibn as-Shaghbir ibn al-Uzayy indeed he said : Rasulallah saw., once preached before us, he said : Cash out (pay) by you (zakat fitrah) from every free man and servant, half sha' from bur (type of wheat) or one sha' from tamar (dried dates) or one sha' from sha'ir (wheat of lower quality than bur) (HR. Abu Daud).

Third, Sourced from Ibn Umar narrated by Imam Bukhari and Muslims:

عن ابن عمر رضى الله عنه قال : فرض رسول صلى الله عليه وسلم زكاة الفطر صاعا من تمر أو صاعا من شعير على العبد والحروالذكروالأنتى والصغيروالكبيرمن المسلمين. وأمر بها ان تؤدى قبل خروج الناس إلى الصلاة. متفق عليه

From Ibn Umar, he said: Rasulallah saw., had obliged to issue zakat fitrah one sha' tamar (dried dates) or one sha' sya'ir (wheat of lower quality than other types of wheat) to servants, free men, men, women, minor children, adults of the muslims, he (the Messenger of Allah) told to take it out before people performed the 'Id prayer (H.R. Bukhari and Muslims).

Fourth, Sourced from Abi Saïd al-Khudry narrated by Imam Bukhari and Imam Muslim :

عن أبى سعيد الخدرى رضى الله عنه قال : كنا نعطيهها فى زمان النبى صلى الله عليه وسلم صاعا من طعام او صاعا من تمر او صاعا من شعير او صاعا من زبيب. متفق عليه

From Abi Saïd al-Khudry ra. he said : At the time of Rasulallah saw. we had issued zakat fitrah one sha' in the form of tamar (dried dates), or one sha' from sha'ir (lower quality wheat) or one sha' from zabib (dry wine). (H.R. Bukhari and Muslims).

Fifth, it is sourced also from Abi Saïd al-Khudry with a different editorial narrated by Imam Bukhari r.a.

عن أبى سعيد الخدرى رضى الله عنه قال : كنا نخرج فى عهد رسول صلى الله عليه وسلم يوم الفطر صاعا من طعام ... (رواه البخارى .)

From Abi Saïd al-Khudry ra.: We issue zakat fitrah in the time of the prophet on the feast of 'id fitri day one sha' from food... (H.R. Bukhari).

The opinions of the scholars cited in this fatwa are several. Among these are:

First, the opinion of hanafiyah scholars quoted from the book of fiqh ala mazahib al-arba'ah written by Imam al-Jazairy. In this case, the North Sumatra MUI cited the opinion of hanafiyah scholars that zakat fitrah is excluded from four types (objects) namely: *hintab* (type of wheat), *sya'ir* (lower quality wheat), *tamar* (dried dates) and *zabib* (dry wine). There is also an

explanation in it of the size of one *sha'* which is four muds. The size of one mud is two ritl, and one ritl is 130 dirhams.¹⁸

The second opinion quoted by the North Sumatra MUI is also the opinion of Imam Abu Hanifah which comes from the book of *fiqh wa adillatuhu* written by Wahbah Zuhaili. The opinion also reveals about what the degree of one Sha'. according to Abu Hanifah and Muhammad is eight *ritl 'Iraqi*, one *ritl 'Iraqi* it is one hundred and thirty dirhams, equal to 3.8 Kg.¹⁹

Third, an opinion quoting shafi'iyah scholars. The opinion cited is that the zakat fitrah that must be issued is one sha' which means two qadahs (bowls) in the egyptian measure. The types of staple foods that are good for zakat are bur (type of wheat), *silt* (a kind of *syar'*), *syar'* (wheat), *dzurrah* (corn), *ruq* (rice), *bams* (sejenis kacang), *adas* (a type of nut), *ful* (sejenis kacang), *tamar* (kurma kering), *zabib* (dry wine), *igt* (cheese), *laban* (milk), *jubn* (cheese). The food that it is used for zakat fithrah is the kind that becomes the staple food and can be a better one, on the contrary if the quality is lower it should not be.²⁰

Fourth, the MUI of North Sumatra quoted the opinion of Sheikh As Sarkhasi.²¹ His opinion quoted comes from his book *al-Mabsuth* which essentially states that if the zakat Fithrah is permissible and shah if paid at the price (*qimah*) of the staple food. In fact, he said that Abu Ja'far stated that paying zakat fitrah at its price is more better (*afdhal*) because it gives greater benefits (*mashlahah*).²²

The fifth opinion cited is derived from today's contemporary scholar, the opinion of Yusuf Qardhawy. The essence of his opinion quoted is that zakat fitrah is paid must be in accordance with the conditions when zakat fithrah is issued by looking at its usefulness to the poor. The famine season then it is the foodstuffs that are more better (*afdhal*) and if the benefits are greater with money then pay the zakat fithrah with money.²³

In addition, this fatwa also explains the talfiq method in its legal basis. Especially about the explanation of whether or not to it is allowed in using the 'talfiq' method in worship or determining a legal case. The opinion cited is the view of 'Abd as-Sammi' which states that some scholars allow to use 'talfiq' and others prohibit it. The opinion that allows it to have a strong arguments and shahih because it is included in the ease of religion and eliminates the difficulties

¹⁸ Imam al-Jazairy, *Fiqh 'ala> al-Maz'a>hib al-Arba'ab*, vol. I, t.t., hal. 627.

¹⁹ Wahbah Zuhaili, *al-Fiqh al-Islami wa adillatuhu*, vol. I, t.t., hal. 629.

²⁰ Imam al-Jazairy, *Fiqh 'ala> al-Maz'a>hib al-Arba'ab*,., hal. 626.

²¹ His full name is Muhammmad bin Ahmad bin Abi Sahl as-Sarakhsi. He was a scholar in the Hanafi school and wrote the kitab *al-Mabsuth* which consists of 30 volume, including the largest book in the Hanafi school.

²² As-Sarkhasy, *al-Mabsut*, vol. III, t.t., hal. 113.

²³ Yusuf Qardhawi, *Fiqh Az-Zakat*, vol. I (Mesir: Dar al-Muassasah, t.t.), p. 950-951.

that are included in the basic principles in shari'a.²⁴ The fatwa of the North Sumatra MUI also in its legal considerations cited the conclusion of scholars about this talfiq method that if it is carried out in the context of benefit, it is permissible. However, if it is in the context of *mudharat* (danger) and can reduce the principle of religious teachings, it is forbidden.²⁵

Based on the description above, it can be concluded that the result of the decision of the Fatwa of the North Sumatra MUI on the law on the issue of issuing zakat fitrah with money is to use the talfiq method, which combines the opinions of two schools on one legal issue. In this case, what is combined is the opinion in the Hanafi school which allows zakat fitrah to use money with opinions in the shafi'i school and other schools about the level that is obligatory to be given in the amount of 2.7 Kg.²⁶ Because the Hanafi school states that the mandatory dose of zakat is 3.8 Kg and the Shafi'i school and other schools state that they cannot pay zakat using money (*qimah*), but must be with staple food (*qut*).

This seems quite interesting that although the North Sumatra MUI considers that the opinions of the ulama of the school are important to be taken into consideration in the decision of legal fatwas on certain issues, the North Sumatra MUI also dares to get out of the legal provisions of opinions submitted by the ulama of the school to use the talfiq method which in classical times was considered taboo. This means that the North Sumatra MUI also follows the trend in modern times and does not too rigidly follow the opinions of the school. As Anderson argues that the talfiq method is one of the characteristics of the method used in contemporary times among other methods.²⁷

The legal discovery method used by the North Sumatra MUI in this matter is to use the method *istislahi* which is based on the benefit. Because MUI of North Sumatra in this issue considers that with the payment of zakat using money at this time, the benefits can be used not only to meet food needs, but also to be able to buy other necessities such as clothing and others that are needed for the poor when welcoming Eid al-Fitr.²⁸

²⁴ Abd as-Sami' Ahmad Imam dan Muhammad Abd al-Latif, *Kitab al-Mu'jaz Fi al-Fiqh al-Islami al-Muqarran li-al-Mazahib al-Fiqhiyah*, t.t., p. 8.

²⁵ Fatwa of the MUI of North Sumatra number 19 / Kep / MUI / MUI-SU / VII / 2008 on the Law of Issuing Zakat Fitrah with Money (*Qimah*) and its Amount, p. 5. This Fatwa Decree can be downloaded through the official website of the North Sumatra MUI through the address www.muisumut.or.id. Can also be found in book MUI Sumatera Utara, *Kumpulan Fatwa Majelis Ulama Indonesia (MUI) Sumatera Utara 2005-2010* (Medan: Perdana Publishing, 2010).

²⁶ Zuhaili, *al-Fiqh al-Islami wa adillatubnu*, Jilid III, hal. 353.

²⁷ Anderson, "Modern Trends In Islam: Legal Reform and Modernization in The Middle East."

²⁸ Wawancara dengan Drs. Sanusi Lukman, M.A, Ketua Komisi Fatwa MUI Sumatera Utara, tanggal 17 September 2022.

Fatwa MUI of North Sumatra On The Law Of Paying Zakat Not To 'Amil

This fatwa was issued by the North Sumatra MUI in the year. The legal provisions decided in this fatwa are that the law of paying zakat not through 'Amil (administrator of Zakat) is mubah (allowed) and syah (valid). The basis of the argument used by the North Sumatra MUI in issuing this fatwa is based on the Qur'an, Hadith and the opinions of scholars. The details are as follows:

Alquran

The Quranic verses quoted in this fatwa are two verses, as follows:

1. Surah At-Taubah verse 60:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمَلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغُرَمِينَ وَفِي سَبِيلِ اللَّهِ وَأَبْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

"Indeed, the zakats, are only for the fakirs, the poor, the 'Amil, the mu'allafs who are persuaded by their hearts, to (set free) slaves, those who are in debt, for the way of Allah and for those who are on their way, as a decree which Allah requires, and Allah is all-knowing all-wise".

2. Surah At-Taubah verse 103 :

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

"Take zakat from some of their treasures, with which zakat you cleanse and sanctify them and pray for them. Indeed, your prayer (becomes) peace of mind for them. And Allah is All-Hearing again All-Knowing".

As can be read in the two verses above, it can be understood that the two do not talk specifically or are related to the law of paying zakat directly and not through 'amil. In the first verse of surah at-Taubah verse 60 deals with who is entitled to receive zakat (mustahiq), the second surah at-Taubah verse 103 deals with the command to take zakat treasure for Muslims. This means that in the property of Muslim, there is zakat that must be paid for the 'mustahiq' (who is entitle to receive zakat) if it has met all the requirements.

Hadith

The second argument that is the reference for this fatwa is the hadith of the Prophet Muhammad saw. There are two hadiths cited, namely the first hadith narrated by Ibn Abbas, as follows:

لما روى ابن عباس ان النبي الله صلى الله عليه وسلم لما بعث معاذًا إلى اليمن قال له : انك تأتي قوما اهل كتاب فليكن اول ما تدعوهم شهادة ان لا اله الا الله وأن محمدا رسول الله فان هم اطاعوك لذلك فاعلمهم ان الله افترض عليهم خمس صلوات في يوم وليلة فان هم اطاعوك لذلك فاعلمهم ان الله افترض عليهم صدقة تؤخذ من اغنيا ثم فترد إلى فقرائهم (رواه الجماعة)

“From the hadith narrated by Ibn Abbas, indeed, the Prophet saw when he sent Mu'az to Yemen he said to him, you will go to one of the scribes then let the first thing you invite them is to say ‘syabadah’ that there is no god but Allah and the Prophet Muhammad is the Messenger of Allah. If they obey you about such a thing tell them that God has obliged them to establish prayers five times a day and a night. So if they obey it tell them that God has obliged them to pay zakat, which is taken from their rich, and then given to their poor men”²⁹

Secondly, the hadith narrated from Suhail bin Abi Shalah: "Having gathered to me a living and almsgiving means that it has reached the nishab of zakat, so I asked Sa'ad bin Abi Waqas , Ibn Umar, Abu Hurairah and Abu Sa'id al Khudry, that I (myself) divided it, or I handed it over to the sultan (government), then all they told me to hand over to the Sultan (Government), none of them dissented. In another hadith, I said to them, this is the Sultan, he did as you think, do I leave it to them my zakat, so they said yes, I also handed it over. Both were narrated by Imam Said bin Manshur in his musnad.³⁰

In the first hadith, it is mentioned about the obligation to fulfill zakat harta. In the second hadith, there is a discussion of the legal issue of whether a person hands over his zakat property directly to the one who is entitled to receive it or through the intermediary of the sultan or leader or amil.

Opinions of Ulema (Scholar)

Furthermore, this fatwa also cites the opinions of scholars as the third argument. The opinion of the scholars quoted in this fatwa is complete from the scholars of the four Imams of the School, namely the Hanafi, Maliki, Shafi'i and Hanbali schools.

The first opinion cited, comes from Imam Nawawi in his book Syarh al-Muhazzab. He said that: "The owner of the property which is paid for zakat may directly give zakat of 'al-Mal al-Bathin' (inner treasure) such as gold, commercial goods and excavated goods based on the history of Usman ra.

²⁹ Imam Nawawi, *Majmu' Syarh al-Muhazzab*, vol. 6, hal. 162-163. Sumatera Utara, *Kumpulan Fatwa Majelis Ulama Indonesia (MUI) Sumatera Utara 2005-2010.*, hal. 146.

³⁰ Imam Nawawi, *Majmu' Syarh al-Muhazzab*, VI vol., t.t., p. 162-163. MUI Sumatera Utara, *Kumpulan Fatwa MUI*, p. 146-147.

During the month of Muharram he said whoever has a debt, should be paid and let him take out zakat from his property if there is any rest. The person may be represented to pay it like a debt and may also hand it over to the Imam (Sulthan/government) because of the Imam is a representative for himself.³¹

Second, the opinion cited is based on the scholars of the Hanafi school who stated that Rasulullah saw collected zakat to those who had property, until the policy was continued by Caliph Abu Bakr to Caliph Umar. Caliph Usman enacted it at some time at the beginning of the government, after the crowd had already had the sufficiency of the obligatory zakat property, he handed over the issue of zakat to the people because he was of the view that it would be very difficult to check. However, al-Kasany³² revealed that Sheikh Abu Manshur Samarqandy did not agree on the existence of circumstances in which Rasulullah saw collected 'zakat bathin' (the inner zakat), the truth is that most people surrender it voluntarily to the Imam and the Imam does not ask the amount of his property.³³

Third, based on Al-Kasany's opinion with his statement also in the book of *Badai' as-Sanai'*: Sheikh Abu Manshur al Maturidy as Samarkandy rahimahullah, he said it never reached us that the Prophet saw sent someone to collect zakat of gold, silver, and commercial property but the people gave up their zakat. Some of them handed over to the Imam and they received, and they did not ask someone about the amount of his property nor did they collect it.³⁴

Fourth, to quote the Shafi'iyah Scholar with the opinion of Imam An-Nawawi in his book *Raud}ah at-Thalibin*: "One of them is that it is permissible for the owner of the property to directly give zakat '*al-mal al-Bathin*' (inner treasure) to those who are entitled to receive it, namely, gold, silver, commercial property, excavated goods, and zakat fitrah. Meanwhile, '*al-mal az-z}ahir*' (the zahir treasure) about the ability to give it directly by the owner of the property there are two opinions. '*Alaz}har*' (the most power argument) is that the opinion of *qaul jadid* allows, and *qaul qadim* does not allow but is obliged to hand it over to the Imam if the *imam* is '*adl*' (just).³⁵

Fifth, quoting the opinion of Ibn Qudamah³⁶ with his statement:

³¹ Nawawi., p. 162.

³² His real name was Abu Bakr Alauddin bin Mas'ud bin Ahmad bin Alauddin al-Kasani. The name al-Kasani is taken from the term Kasan, an area around shasy. Imam Kasany was a Hanafi school cleric originally from Damascus. He was governor of the Halwiyah area of Alippo. Died in 587 H. Abu Bakar Alauddin bin Mas'ud bin Ahmad bin Alauddin al-Kasani, *Siri Mawaqif al-Ulama: Imam Abu Hanifah* (Negeri Sembilan: Pusaka Cahaya Kasuri, 1969).

³³ al-Kasani, *Badai' as-Sanai'* (Beirut: Dar al-Kitab al-'Arabi, 1982)., hal. 35-36.

³⁴ al-Kasani.

³⁵ Imam an-Nawawi, *Raudah al-Talibin*, vol. II, t.t.

³⁶ His full name is Muwaffaquddin Abu Muhammad bin Abdillah bin Ahmad bin Muhammad bin Quddamah Al- Maqdisi> Al-Jumma'i li As}-S}alih}i Al-Hanbali. Born in

يستحب للإِنسان أن يلي تفرقة الزكاة بنفسه ليكون على يقين من وصولها إلى مستحقها سواء كانت من الأموال الظاهرة أو الباطنة ولنا على جواز دفعها بنفسه أنه دفع الحق إلى مستحقه الجائز تصرفه في جزاءه كما لو دفع الدين إلى غيره و كزكاة الأموال الباطنة ولأنه احد نوعي الزكاة فأشبهه النوع الآخر.

It is allowed to a person that he gives up his zakat by itself so that he is sure of the delivery of the zakat to those who are entitled to receive it both zahir treasure and inner treasure. In our opinion it is permissible to give up the zakat with himself, for to give up the right property to the one who is entitled to receive it, may do so and it is sufficient, as he pays the debt to the one who owes it. As with the zakat of inner treasure, because it is one of two kinds of zakat, it is likened to the other (zakat zahir).³⁷

If we look at the legal basis stated by the North Sumatra MUI in deciding the fatwa on the law of paying zakat not to *'amil*, in fact this case has been discussed in the hadith of the Prophet Muhammad saw. Therefore, methodologically, the discovery of the law in this fatwa uses the *bayani* theory, because there is a nash from the hadith that underlies it.

Meanwhile, what influence of the school underlies this fatwa if we examine the five views and opinions expressed by the above scholars who are closer and quoted by the North Sumatra MUI is Imam Nawawi in his book *Syarh al-Mubazzab*. He was a prominent ulema in the Shafi'i school whose position was very important after Imam al-Rafi'i with his book *al-Muharrar*. The fatwa decision from the North Sumatra MUI is also in line with the views of the hanbali school through the opinion of Ibn Qudamah as one of the fuqaha figures in the Hanbali school.

Thus, it can be concluded that regarding this zakat fatwa, the North Sumatra MUI took its decision based on the opinions of the Shafi'i school and the hanbali school. The difference of opinion of these two schools is that the shafi'i school distinguishes between the zakat of *'al-mal al-bathin'* (inner treasure) and zakat of *'al-mal az-zahir'* (zahir treasure), where zakat *'al-mal az-zahir'* there is a difference of view on it, about the ability to hand it over directly to the one who is entitled to receive it or through to the Imam or government. Meanwhile, the Hambali School equates the two and there is no difference in views on their abilities. In the method of determining the law in this fatwa, the North Sumatra MUI uses the *bayani* method because there is a hadith of the Prophet Muhammad saw which is related to the history of collecting zakat and distributing it either directly or through intermediaries to those who need it.

Palestine, in 541 H/1147 AD. He was one of the figures in the Hambali school. Ibnu Qudamah, *al-Mughni* (Jakarta: Pustaka Azzam, 2007)., p. 4.

³⁷ Ibnu Qudamah, *Syarh al-Kabir*, vol. I, t.t., p. 503.

Fatwa on Zakat of Agriculture and Plantations

This fatwa on agricultural and plantation zakat was issued by the Mui of North Sumatra in 2004 through decree number 30 Number: 30/Kep/MUI-SU/XII/2004. This fatwa is based on questions from the Regional Amil Zakat Agency of North Sumatra Province, which often gets questions from the public about the law of zakat from agricultural and plantation products and how to issue zakat. This is because, North Sumatra Province is a fertile area and is a suitable land for agriculture and plantations. So that many farmers get abundant results from agriculture and plantations whose types and kinds are different in the time of the Prophet Muhammad saw or even different from those discussed in the classical books of the ulama mazhab. The types of crops and fruits listed in the hadith of the Prophet and that the scholars agreed upon were *syai'ur* (grape), kind of wheat and dates.

In addition to such ones such as rubber, coffee, tea, tobacco, oil palm, salak fruit are not mentioned in the hadith, and it seems that scholars have not agreed on the obligation zakat of these types of plants.

In its fatwa on this issue, MUI of north Sumatra gave a legal decision that:

1. That all kinds of herbs and fruits of economic value shall be paid for zakat such as; coffee, tea, palm oil and others.
2. The nisab is 5 (five) ausuq equivalent to 1481 Kg of grain or 815 Kg of rice.
3. Zakat of agriculture and plantations is issued 10% of the proceeds obtained; however, if the farms and plantations use costs for irrigation, fertilizers and medicines, the zakat is 5%.
4. Zakat of farms and plantations whose results have a certain season, is calculated and issued at each harvest. Meanwhile, agricultural and plantation products that do not have a certain season or the harvest occurs continuously, the zakat is calculated at the end of each year.

The method of the North Sumatra MUI in issuing fatwas on agricultural and plantation zakat is based on several considerations. That is:

1. Based on the Quranic Verses

The quranic verses quoted in this fatwa are two, namely: First, in surah al-Baqarah verse 254:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا أَنْفِقُوا مِمَّا رَزَقْنَاكُمْ مِّن قَبْلِ أَن يَأْتِيَكُمْ يَوْمٌ لَا بَيْعَ فِيهِ وَلَا حِلَّةَ وَلَا شَفْعَةً
وَالْكَافِرُونَ هُمُ الظَّالِمُونَ

“O you who have believed, spend from that which We have provided for you before there comes a Day in which there is no exchange and no friendship and no intercession. And the disbelievers - they are the wrongdoers”.

Second, in surah al-Baqarah verse 267:

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

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

2. Based on Hadith

This fatwa also uses hadith as the source of its legal arguments. there are two hadiths cited. First is the hadith narrated by Imam Bukhari namely:

حَدَّثَنَا سَعِيدُ بْنُ أَبِي مَرْيَمَ حَدَّثَنَا عَبْدُ اللَّهِ بْنُ وَهْبٍ قَالَ أَخْبَرَنِي يُوسُفُ بْنُ يَزِيدَ عَنِ الرَّهْرِيِّ عَنْ سَالِمِ بْنِ عَبْدِ اللَّهِ عَنْ أَبِيهِ رَضِيَ اللَّهُ عَنْهُ عَنِ النَّبِيِّ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ قَالَ فِيمَا سَقَّتِ السَّمَاءُ وَالْعُيُونُ أَوْ كَانَ عَثَرِيًّا الْعُشْرُ وَمَا سَقِيَّ بِالنَّضْحِ نِصْفُ الْعُشْرِ³⁸

“Has told Us Suaid bin Abu Maryam, has told us Abdullah bin Wahhab, he said he has said to me Yunus bin Yazid of Zubri of Salim bin Abdullah of his father r.a of the Prophet Saw, he said: On any plant that is watered with rain and springs or there is a plant it absorbs water without having to be watered, then the zakat is 10%, and the one that is irrigated with a sprinkler, the zakat is 5%”.

Second, the hadith narrated by Imam Muslim, as follows:

و حَدَّثَنِي عَمْرُو بْنُ مُحَمَّدٍ بْنِ بُكَيْرٍ النَّاقِدُ حَدَّثَنَا سُفْيَانُ بْنُ عُيَيْنَةَ قَالَ سَأَلْتُ عَمْرُو بْنَ يَحْيَى بْنِ عُمَارَةَ فَأَخْبَرَنِي عَنْ أَبِيهِ عَنْ أَبِي سَعِيدِ الْخُدْرِيِّ عَنِ النَّبِيِّ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ قَالَ لَيْسَ فِيمَا دُونَ خُمْسَةِ أَوْسُقٍ صَدَقَةٌ³⁹

“Has told me Amru bin Muhammad bin Bukair an-Naqid, has told us Sufyan bin Uyaynah, he said I asked Amru bin Yahya bin Umarah, he told me from his father from

³⁸ Imam al-Bukhari, *al-Jāmi' as-Ṣaḥiḥ li al-Bukhari*, vol. V, t.t. . 335.

³⁹ Muslim bin al-Hujaj Abu al-Hasan al-Qusyairi an-Naisaburi, *al-Jāmi' as-Ṣaḥiḥ li Muslim*, vol. v (Beirut: Dar al-Fikr, 2004)., hal. 112.

Said al-Kudri, from prophet Muhammad saw., he said: Zakat is not imposed on plants whose yield does not reach the amount of 5 ausaq".

3. Based on Scholar's Opinion

In its legal basis, the North Sumatra MUI also considers the views of school scholars. In this fatwa, the first thing quoted by the North Sumatra MUI was the view of Imam Abu Hanifah. The opinion of Imam Abu Hanifah is as follows:

قال أبوحنيفة كل خارج من الأرض يقصد بزراعته نماء الأرض والغلة ويستتبت في الجنات يجب فيه العشر سواء كانت له ثمرة باقية كالحنطة والشعير وسائر الحبوب والزبيب والتمر أو لم يكن له ثمرة باقية كأصناف الفاكهة الرطبة أو من الخضراوات والرطاب والرياحين وقصب الذريرة وقصب السكر.⁴⁰

"Abu Hanifah said: every thing that comes out of the earth with the purpose of its cultivation is the development of the soil and obtaining the yield and grows in the gardens then it must be paid 10% for zakat, be it durable fruits such as hintab (wheat seeds), and all other grains, zabib (raisins), tamr (date palms) or the fruit is not as durable as wet types of fruits and vegetables".

Second, Imam Malik's opinion, on the book *al-Muwata'*, as follows:

قَالَ مَالِكٌ وَالْحُبُّوبُ الَّتِي فِيهَا الزَّكَاةُ الْحِنْطَةُ وَالشَّعِيرُ وَالسُّلْتُ وَالذَّرَّةُ وَالذُّحْنُ وَالْأُرْزُ وَالْعَدَسُ وَالْجُلْبَانُ وَاللُّوبِيَا وَالْجُلْجُلَانُ وَمَا أَشْبَهَ ذَلِكَ مِنَ الْحُبُّوبِ الَّتِي تَصِيرُ طَعَامًا فَالزَّكَاةُ تُؤْخَذُ مِنْهَا بَعْدَ أَنْ تُحْصَدَ وَتَصِيرَ حَبًّا

"Imam Malik said: The grains that his zakat emits are al-Hintah, sha'ir, salat, corn, rice, fennel beans, al-Julban which is like wheat, al-Tubiya a type of string bean or pull bean and other grains that become food, then zakat is charged after harvest and after it becomes grain".

Third, the opinion of Imam Nawawi contained in his book *Syarh al-Mubazabah*, as follows: "Zakat is obligatory on grain (zuru'), which the earth produces in the form of food that can be stored and planted by people such as hintah, sha'ir, corn tobacco, aljarus (wheat-like grain), rice and other crops in that form. Because of the hadith of the prophet narrated by Mu'az that the prophet saw., said plants that were watered with rain, plants watered with water transported by animals, plants that are watered by floods, then the zakat is 10%

⁴⁰ Alauddin as-Samarqandi, *Tuhfab al-Fuqaha* (Beirut: Dar al-Kutb al-'Ilmiyah, t.t.), hal. 321.

and in plants that are watered with a sprinkler the zakat is 5%. The crops that are paid for zakat from fruits are *hintab* and grains. As for cucumber, watermelon, pomegranate, sugarcane and vegetables are not blessed because they have been forgiven by the Prophet Muhammad saw. likewise, it is mandatory on the types of al-quthniyah grains (beans) namely fennel beans, *al-bims*, *al-masy*, *al-lubiya*, *al-bagila* and *al-birthiman* because all the seeds of the beans are foods that are resistant to storage”⁴¹.

If we look at the legal argument for taking fatwas on this issue which is based on the opinions of the ulema of the school, then the North Sumatra MUI is based on the opinion of Imam Abu Hanifah. According to him, as his statement quoted above that every thing that comes out of the earth with the aim of its cultivation is the development of the soil and obtaining yields and growing in gardens, it must be blessed whether the fruit is durable or the fruit is not durable like wet types of fruits and vegetables.

The legal discovery method used by the North Sumatra MUI is to use the *ta'lili* method based on *qiyas*. This is because plants that have economic value at this time are associated with plants or plants of economic value that exist and are practiced during the time of the Prophet Muhammad saw which must be paid for zakat such as *tamr* (dates), if the plant has met its requirements to be paid for zakat as has been achieved.

Conclusion

Based on the description above, it can be concluded that the school that influenced in the decision of the Fatwa of the North Sumatra MUI on zakat in 2000-2010 was not dominated by one school, but was influenced by several schools. In this study, the 3 fatwas that were sampled were the Hanafi school, the Shafi'i school and the Hanbali school. The North Sumatra MUI also dared to get out of the school's thinking to switch by using the *ta'liq* method by combining several school thoughts in one legal decision.

The methodology of the North Sumatra MUI in finding its fatwa law with a review of the use of the theory of *istislahi*, *ta'lili* and *istislahi* it turns out that all three of them were used in the fatwa decisions of the North Sumatra MUI against the three fatwa samples studied. This is likely to be due to the fact that the legal issues studied are contemporary issues that occur today whose problems did not exist at the time of the Prophet Muhammad saw. In fact, it may not even have been discussed in classical times, so it requires not only the *bayani* method which focus of discussion is based on the Quranic nash and Hadith but also on other methods of legal discovery such as *ta'lili* which focus

⁴¹ Imam Nawawi, *Syarh al-Mubazzab*, Jilid I, hal. 156.

based on the *'illat* of the law and the method of *istislahi* which is based on *mashlahah* (goodness).

References

- al- Lathif, Abd as-Sami'Ahmad Imam dan Muhammad Abd. *Kitab al-Mu'jaz Fi al-Fiqh al-Islami al-Muqarran li-al-Mazahib al-Fiqhiyah*. T.th: T.p. tt.
- al-Kasani. *Badai' as-Sanai'*. Beirut: Dar al-Kitab al-'Arabi, 1982.
- Anderson, Norman. "Modern Trends In Islam: Legal Reform and Modernization in The Middle East." *International and Comparative Law Quarterly* 20, No.4 (1971): 12–13.
- Arafah, Acme Admira, Ahmad Qorib, dan Ardiansyah. "Corak Mazhab Pada Fatwa Dewan Syariah Nasional Majelis Ulama Indonesia (Analisis Tentang Mudharabah, Musyarakah Dan Murabahah)." *AT-TAFAHUM: Journal of Islamic Law* 2, no. 1 (11 Juli 2019): 18–36.
- As-Sarkhasy. *al-Mabsut*. Vol. III, t.t.
- Azra, Azyumardi. "Muhammadiyah: A Preliminary Study",. *Studia Islamika* 1, no. 2 (1994): 89–117.
- Bakhtiar. "Epistimologi Bayani, Ta'lili Dan Istislahi Dalam Pengembangan Dan Pembaharuan Hukum." *TAJIDID: Jurnal Ilmu Keislaman dan Ushuluddin* 18, no. 1 (22 April 2019): 3–21. <https://doi.org/10.15548/tajdid.v18i1.131>.
- Bakri, Asafri Jaya. *Konsep Maqasid Syari'ah menurut Imam Syatibi*. Jakarta: Raja Grafindo Persada, 1996.
- Bukhari, Imam al-. *al-Jami' as-Sahih li al-Bukhari*. Vol. V, t.t.
- Departeman Agama. *Himpunan Fatwa Majelis Ulama Indonesia*. Jakarta, 2003.
- Dr. Ardianyah. M. Ag. Deputy Chairman of the North Sumatra MUI, September 17, 2021.
- Drs. Sanusi Lukman, M.A., Chief of Fatwa Comission of North Sumatera MUI, September 17, 2021.
- Firmansyah, Heri. "Kajian Metodologis Terhadap Fatwa MUI Tentang Rokok." *Al-Ahkam Jurnal Ilmu Syari'ah dan Hukum* 4, no. 1 (31 Desember 2019): 79–96. <https://doi.org/10.22515/al-ahkam.v4i1.1829>.
- Imam al-Jazairy. *Fiqh 'ala al-Mazahib al-Arba'ah*. Vol. I, t.t.
- Ja'far, Ja'far. "Al Jam'iyatul Washliyah Dan Pelestarian Akidah Ahl Sunnah Wa al-Jama'ah Di Indonesia." *Islamica: Jurnal Studi Keislaman* 14, no. 1 (1

- September 2019): 54–81.
<https://doi.org/10.15642/islamica.2019.14.1.54-81>.
- Kasani, Abu Bakar Alauddin bin Mas‘ud bin Ahmad bin Alauddin al-. *Siri Mawaqif al-Ulama: Imam Abu Hanifah*. Negeri Sembilan: Pusaka Cahaya Kasuri, 1969.
- Latif, Abd as-Sami’ Ahmad Imam dan Muhammad Abd al-. *Kitab al-Mu‘jaz Fi> al-Fiqh al-Islami al-Muqarran li-al-Mazahib al-Fiqhiyah*, t.t.
- Majelis Ulama Indonesia. *Rangkuman Hasil Keputusan MUSDA V Majelis Ulama Indonesia Sumatera Utara*. Medan, 2001.
- Mun‘im, Zainul. “The Epistemology of MUI’s Fatwas on Covid-19: Bayani and Burhani Eclecticism,” t.t., 20.
- Naisaburi, Muslim bin al-Hujaj Abu al-Hasan al-Qusyairi an-. *al-Jāmi’ as-Ṣaḥiḥ li Muslim*. Vol. v. Beirut: Dar al-Fikr, 2004.
- Nawawi, Imam. *Majmu’ Syarh al-Mubazzab*. VI vol., t.t.
- Nawawi, Imam an-. *Raudah al-Talibin*,. Vol. II, t.t.
- Noer, Deliar. *Gerakan Modern Islam di Indonesia 1900-1942*. Jakarta: LP3ES, 1980.
- Oktalita, Frina, dan Darlin Rizki. “Analysis of MUI Fatwa Number 17 of 2020 Regarding Kaifiat Prayer Guidelines for Health Workers Who Wear Personal Protection Equipment (PPE) When Treating and Handling Covid-19 Patients.” *Al-Istinbath: Jurnal Hukum Islam* 6, no. 2 (11 November 2021): 247. <https://doi.org/10.29240/jhi.v6i2.3332>.
- Qardhawi, Yusuf. *Fiqh Az-Zakat*. Vol. I. Mesir: Dar al-Muassasah, t.t.
- Qudamah, Ibnu. *al-Mughni*. Jakarta: Pustaka Azzam, 2007.
- . *Syarh al-Kabir*. Vol. I, t.t.
- Rohmah, Anny Nailatur, dan Ashif Az Zafi. “Jejak Eksistensi Mazhab Syafi’i di Indonesia.” *Jurnal Tamaddun: Jurnal Sejarah dan Kebudayaan Islam* 8, no. 1 (12 Mei 2020). <https://doi.org/10.24235/tamaddun.v8i1.6325>.
- Samarqandi, Alauddin as-. *Tuhfab al-Fuqaha*. Beirut: Dar al-Kutb al-‘Ilmiyah, t.t.
- Sumatera Utara, MUI. *Kumpulan Fatwa Majelis Ulama Indonesia (MUI) Sumatera Utara 2005-2010*. Medan: Perdana Publishing, 2010.
- Zuhaili, Wahbah. *al-Fiqh al-Islami wa adillatuhu*,. Vol. I, t.t.
- Zein, Satria Effendi M. *Ushul Fiqh*. Jakarta: Kencana, 2008.