

ABSTRACT

Fitriyah, Lailatul. 2012. *Implementation Tithe of Honey in Tumpang Subdistrict in Malang Region*. Thesis. Al-Ahwal al-Syakhsyiyah Departement, Syariah Faculty, The State Islamic University Maulana Malik Ibrahim of Malang. Supervisor: H. Abbas Arfan, Lc., MH.

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Tithe is worship of *mâliyyah ijtima'iyyah*, that is worship in the area of property that has a strategic function, important and decisive in building a welfare society. Therefore, the existence for muslims is a doctrine other than religious (normative religious) that fasten and even recognized as a *ma'lûm min al-dîn bi al-dharûrah* or recognized automatically and constitute absolute part of the Islamic one, also based on having the dimensions people of the social economy that is as one instrument to keep from Islam economic problem.

The scope tithe of honey is tithe that paid in accordance with their respective criteria, if the honey is harvested agricultural commodities, then the tithe must be paid appropriate accordance with the provisions from tithe of agricultural and if from beginning was intended to trade of commodities, then the tithe must be paid appropriate accordance with the provisions from tithe of trade.

The research uses empirical law research and also using a qualitative research approach. While the data collected from the primary data and secondary data, collected was done by using interview and documentation data is than processed by way editing, classification, verification and than in the analysis and so it can be concluded from the data that has been processed.

As the implementation tithe of honey had been done by breeder of bee in Tumpang subdistrict in Malang region there are three main types. That the breeder of bee who know about the provisions tithe of honey and they are had been implementation based on tithe of agricultural or tithe of trade, the breeder of bee who do not understand about the provisions tithe of honey, and had been implementation based on tithe of agricultural or tithe of trade and the last that the breeder of bee who do not understand and did not implement tithe of honey. While the factor underlying the different types of implementation in breeder of bee is the level of knowledge about of the provisions tithe of honey, so that each breeder of bee implementation in accordance with their own convictions and only one the breeder of bee to count the nishab and levels of tithe in detail and suitable with the provisions of tithe.