

ABSTRACT

Ratna Tri Lestari, 10210096, 2014. *The Implementation of Zakat (Alms) on Dairy Cattle in Bendosari, Sanan Kulon District, Blitar Regency Based on the Perspective of Yusuf Qardlawi's Fiqh*. Thesis. Department of Al-Ahwal Al-Syakhshiyah, Faculty of Sharia, Maulana Malik Ibrahim State Islamic University Malang. Advisor: Dr. Sudirman, M.A.

Key Words: Zakat on Dairy Milk, Yusuf Qardlawi's Fiqh.

Zakat al-mal is the zakat used to purify the wealth. There are two kinds of zakat al-mal, namely the classic zakat al-mal which has been elucidated in *nash* and modern/contemporary zakat al-mal which has not been elucidated in *nash*. One of many forms of contemporary zakat al-mal is the zakat on dairy farm productivity. Nowadays, this kind of zakat is uncommon among the society due to their lack of knowledge about zakat. They assume that they have no obligation to pay zakat for the dairy farm product. Whereas, based on the law of *'illat* (legal cause), the zakat on dairy farm product may improve in term of quantity and produce profit. Therefore, like zakat on dairy milk, the owner must pay the zakat for the yield of dairy farm product.

The research problems are: a) How is the implementation of zakat on dairy cattle in Bendosari, Sanan Kulon District, Blitar Regency? b) How is the implementation of zakat on dairy cattle in Bendosari, Sanan Kulon District, Blitar Regency based on the perspective of Yusuf Qardlawi's Fiqh? This research aims to describe the implementation of zakat on dairy cattle in Bendosari, Sanan Kulon District, Blitar Regency and to analyze it based on the perspective of Yusuf Qardlawi's Fiqh.

This is a descriptive research using qualitative approach method. Most of the primary data are collected through field observation and direct communication with the informants who are related with the field of analysis. The literature and documentation obtained related to the research problems are used as the secondary data source. Then the data analyze based on the descriptive analysis method.

It can be concluded that the people in Bendosary has implemented zakat on dairy cattle as regulated by Islamic Law (Sharia). However, they use the zakat on trading as the basis to implement the zakat on dairy cattle. As a result, the implementation of the zakat is not appropriate based on the perspective of Yusuf Qardlawi's Fiqh. Yusuf Qardlawi contends that honey should be used as the analogy for milk so that the zakat must also treated the same as the zakat on agricultural product.