

A Muamalah Fiqh Perspective on the Sale of Zakat Fitrah Rice According to Imam An-Nawawi

Nur Fahmi Azhari

UIN Antasari Banjarmasin, Kalimantan Selatan, Indonesia nur.fahmi.azhari@gmail.com *corresponding author

ARTICLE INFO

ABSTRACT

Article history: Submitted May 21, 2025 Accepted May 26, 2025 Published May 27, 2025

DOI : 10.20885/abhats.vol6.iss1.art8

PP : 83-92

Keywords:

akat fitrah, zakat administrator, sale contract, Imam An-Nawawi, ownership, Shafi'i fiqh Zakat fitrah is a personal obligation for every Muslim, performed at the end of Ramadan to purify the soul and assist the needy. In Indonesia, zakat fitrah is commonly given in the form of rice, reflecting the local staple food. However, issues arise when zakat administrators (amil) sell rice donated by one zakat giver (muzakki) to another muzakki without the original owner's consent. This practice, often repeated as part of zakat distribution mechanisms by some institutions, raises legal concerns. This study explores Imam An-Nawawi's perspective on such practices, examining Shariah principles related to ownership rights, sale contracts, and the authority of amil in managing zakat assets. Using a normative approach through library research, the study analyzes Imam An-Nawawi's key works, Al-Majmū' Sharh al-Muhadhdhab and Raudhatut Tālibīn. The findings indicate that according to Imam An-Nawawi, zakat fitrah remains the property of the muzakki until it is formally transferred to the rightful recipient (mustahiq). Therefore, any sale conducted by amil without consent from the muzakki contradicts Islamic principles of ownership and valid sale contracts. This research contributes to a deeper understanding of the boundaries of amil authority and provides legal clarity on contemporary zakat management practices from a Shafi'i jurisprudence perspective.

Tinjauan Fikih Muamalah Perspektif Imam An-Nawawi terhadap Praktik Jual Beli Beras Zakat Fitrah

ARTICLE INFO

ABSTRAK

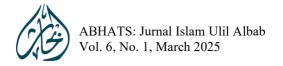
Article history: Submitted May 21, 2025 Accepted May 26, 2025 Published May 27, 2025

Kata kunci:

zakat fitrah, kepemilikan, amil zakat, jual beli, Imam An-Nawawi, fiqih muamalah Zakat fitrah merupakan kewajiban personal bagi setiap Muslim sebagai bentuk penyucian diri dan solidaritas sosial. Di Indonesia, zakat ini biasanya ditunaikan dalam bentuk beras sesuai dengan makanan pokok masyarakat. Dalam praktiknya, ditemukan fenomena di mana amil zakat menjual beras zakat fitrah dari satu muzakki kepada muzakki lain tanpa izin pemiliknya, sebagai bagian dari mekanisme distribusi zakat. Penelitian ini bertujuan menelaah pandangan Imam An-Nawawi terhadap praktik tersebut, dengan fokus pada konsep kepemilikan, sahnya akad jual beli, dan batasan kewenangan amil. Metode yang digunakan adalah studi pustaka dengan pendekatan normatif terhadap karya-karya Imam An-Nawawi seperti Al-Majmū' Syarh al-Muhadzdzab dan Raudhatut Ṭālibīn. Hasil kajian menunjukkan bahwa menurut Imam An-Nawawi, harta zakat fitrah tetap menjadi milik muzakki hingga sampai ke tangan mustahik secara sah, sehingga penjualan oleh amil tanpa izin bertentangan dengan prinsip syariah. Temuan ini menegaskan pentingnya menjaga integritas syariah dalam pengelolaan zakat fitrah dan memberikan landasan normatif bagi praktik distribusi zakat di Indonesia.



W: http://abhats.org E: abhatsjurnal@gmail.com



A. INTRODUCTION

Zakat fitrah is a fundamental religious obligation for Muslims, observed primarily during the holy month of Ramadan and fulfilled just before the Eid al-Fitr prayer. As one of the five pillars of Islam, zakat fitrah serves not only as a means of spiritual purification for the individual but also plays a vital social role by supporting those in need, allowing them to celebrate Eid with dignity and joy (Perdana, 2021; Anis, 2020).

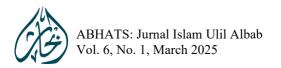
The essence of zakat fitrah lies in its dual objectives: it functions as a spiritual purification for the zakat giver (*muzakki*) and simultaneously as a welfare mechanism for the recipients (*mustahiq*). This obligation is typically fulfilled by distributing staple food items, with rice being the dominant form in Indonesia due to its status as the country's primary staple (Khairuddin, 2020; Rahmat et al., 2024). Every Muslim is required to donate a specific amount approximately 2.8 kilograms of rice per person during Ramadan to meet this religious obligation and promote collective well-being (Khairuddin, 2020; Khairuddin, 2024).

The distribution of zakat fitrah is generally managed by appointed zakat administrators (*amil*), including local mosques or officially recognized zakat institutions such as the National Amil Zakat Agency (BAZNAS). However, the legitimacy and effectiveness of these administrators can vary significantly; not all of them are formally licensed under government frameworks, which can lead to discrepancies in zakat collection and distribution (Siregar, 2025; Halim et al., 2024). This situation calls for more robust regulatory measures to ensure that zakat fitrah reaches its rightful recipients efficiently and transparently (Siregar, 2025; Razali & Wahid, 2019).

In the Indonesian context, cultural practices also influence how zakat fitrah is administered. Local traditions and communal customs shape zakat collection and distribution methods, leading to context-specific adaptations of the zakat system (Awwad, 2022; Rambe & Permata, 2023). For instance, in some regions, informal gatherings such as *halal bihalal* events use zakat fitrah in ways that may deviate from traditional religious purposes, indicating the need for continuous education and awareness about proper zakat practices (Rambe & Permata, 2023; Hasanah & Pertiwi, 2022).

However, in practice, a particular phenomenon raises serious legal and ethical questions in Islamic jurisprudence: certain zakat administrators sell zakat rice provided by one *muzakki* to another *muzakki* without the original owner's consent or explicit authorization. This is often done for reasons of distribution efficiency or to accommodate those who arrive at the mosque without rice but wish to fulfill their zakat obligation immediately. Although the intent may be to streamline services, the practice prompts a critical legal inquiry: does an *amil* have the right to sell zakat assets that have not yet been formally transferred to a *mustahiq*? Is such a practice valid under Islamic jurisprudence, particularly from the perspective of the Shafi'i school as articulated by Imam An-Nawawi?

Islamic legal literature outlines strict regulations on the ownership and distribution of zakat both zakat *mal* and zakat *fitrah*. The majority of scholars agree that zakat fitrah remains the property of the *muzakki* until it is lawfully handed over to the *mustahiq*. Consequently, any utilization or transfer of zakat without the owner's permission can be considered a violation of Islamic ownership principles. Imam An-Nawawi, one of the most prominent scholars of the Shafi'i school, emphasized the importance of meeting the conditions and pillars of transactions, particularly the element of mutual consent (*ridha*) in every sale and purchase agreement.



This study aims to address the gap in scholarly discussion by applying a normative-theological approach that focuses on Imam An-Nawawi's views. The research is based on a literature review of his major works, such as *Al-Majmū' Sharḥ al-Muhadzdzab* and *Raudhatut Tālibīn*, which are considered authoritative references within the Shafi'i school. The research investigates: (1) Imam An-Nawawi's view on ownership rights of zakat fitrah prior to its distribution to *mustahiq*; (2) the legal framework governing sales transactions in the context of zakat management by *amil*; and (3) whether the practice of selling zakat rice to other *muzakki* without permission is permissible under Islamic law.

The novelty of this study lies in its highly contextual focus namely, the management of zakat fitrah by *amil* who repeatedly sell zakat rice without the *muzakki*'s consent. Unlike previous studies that mostly explore payment forms or distribution models, this research highlights legal issues related to the authority of *amil* and the validity of sale contracts in zakat administration. By examining Imam An-Nawawi's jurisprudence, this study aims to offer a comprehensive understanding of the boundaries *amil* must observe to avoid violating Shariah principles. Furthermore, the study contributes to the broader discourse on *fiqh muamalah* in the management of religious social funds an area that has grown increasingly complex with the evolution of modern zakat institutions. The findings are expected to not only strengthen academic literature but also provide practical policy recommendations for zakat organizations in safeguarding the integrity and legal validity of zakat fitrah distribution.

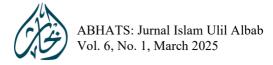
B. RESEARCH METHOD

This study employs a library research method with a normative approach, focusing on an in-depth examination of Imam An-Nawawi's works, particularly Al-Majmū' Sharh al-Muhadzdzab and Raudhatut Ṭālibīn. The primary data consist of Imam An-Nawawi's writings that are directly relevant to the study of *figh muamalah*, especially the aforementioned texts. Secondary data include books, articles, journals, and other literature discussing zakat fitrah, Islamic commercial jurisprudence, and the practice of sale and purchase from an Islamic legal perspective. Supplementary data were obtained from contemporary studies and digital tools such as Site AI, which were utilized to verify and systematically organize the literature. Data collection was conducted through an extensive literature review, which involved reading, interpreting, and taking notes from Imam An-Nawawi's classical works as well as other related sources. The collected data were analyzed qualitatively using a descriptive-analytical method. The analysis focused on interpreting the legal texts of Imam An-Nawawi concerning the ownership principles of zakat fitrah and the validity conditions of zakat rice sale contracts. These findings were then compared with contemporary practices of selling zakat fitrah rice to identify any conformity or divergence from Imam An-Nawawi's perspective. To ensure the validity of the data, source triangulation was applied by comparing insights from classical texts with modern literature and utilizing Site AI to confirm the accuracy and completeness of the references.

C. DISCUSSION

Zakat Fitrah

Zakat fitrah, also known as *zakat al-nafs* (zakat of the soul), is etymologically derived from the concept of purification aimed at cleansing the body or soul. Terminologically, zakat fitrah



refers to the obligatory almsgiving of a specific portion of staple food, as prescribed by Islamic law. This obligation applies to every Muslim individual male or female, young or old, rich or poor who has observed fasting during the month of Ramadan each year (Ibnu Mas'ud & Zainal Abidin, 2007, p. 461).

The obligation to pay zakat fitrah is governed by certain requirements. The essential conditions for the obligation are as follows:

- 1. The person must be a Muslim;
- 2. They must possess surplus food sufficient for their own needs and those of their dependents on the eve and the day of Eid al-Fitr; and
- 3. They must live through the end of Ramadan and the beginning of Shawwal (Azzam & Hawwas, 2009, p. 397).

Based on these requirements, it can be understood that every free Muslim who has sufficient staple food beyond their personal and family needs for at least one day and night at the end of Ramadan and on Eid day is obligated to pay zakat fitrah. Furthermore, if the person has dependents such as domestic workers or slaves who are Muslim, the zakat fitrah must also be paid on their behalf (Al-Khalafi, 2007, p. 449).

Zakat fitrah is a form of worship specific to the month of Ramadan. However, scholars of Islamic jurisprudence have identified five timeframes for the payment of zakat fitrah:

- 1. Permissible time: from the beginning of Ramadan;
- 2. Obligatory time: after sunset on the last day of Ramadan;
- 3. Recommended time: before the Eid al-Fitr prayer;
- 4. Discouraged time (*makruh*): after the Eid prayer has concluded;
- 5. Prohibited time (*haram*): after the day of Eid has passed, unless there is a valid excuse for the delay (Ibnu Mas'ud & Zainal Abidin, 2007, p. 485).

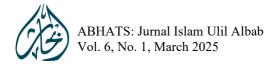
The amount of zakat fitrah to be paid is also determined. It is equivalent to one $s\bar{a}$ (a traditional volume measure) of the staple food consumed by the population in a given area whether it be rice, wheat, grapes, dates, or others. According to scholars, one $s\bar{a}$ is equivalent to four *mudd*, or approximately 2.176 kilograms (around 3.5 liters). This amount must consist of clean, unmixed grains that are free from spoilage or alteration in smell, taste, or color (Syafi'i, 2015, pp. 494–495).

According to the Shafi'i school of thought, zakat fitrah must be paid in the form of the staple food consumed in the area, and it is not permissible to pay it in cash equivalent to the value of the staple food (Azzam & Hawwas, 2009, p. 400). In contrast, the Hanafi school permits the payment of zakat fitrah in monetary form, as long as the value is equivalent to that of the staple food (Musa, 1994, p. 234).

The Concept of Sale and Purchase in Islamic Jurisprudence (Figh)

In Islamic jurisprudence, the term for sale and purchase is *bay* '. Linguistically, *bay* 'means an absolute exchange, whether in the form of property or non-property. Terminologically, according to Sayyid Sabiq, it refers to the exchange of property for property based on mutual consent. This means the transfer of ownership with compensation in a manner permitted by Sharia (Sabiq, 2000, p. 90).

In general, a *rukn* (pillar) is a necessary element for the validity of an action. In the context of sale and purchase, the Hanafi school holds that the only pillar is *ijab* (offer) and *qabul* (acceptance). Meanwhile, the majority of scholars (*jumhur ulama*) identify four essential elements:



- 1. The two contracting parties (seller and buyer)
- 2. The object of sale
- 3. The verbal expression of offer (*ijab*) and acceptance (*qabul*)
- 4. A price or exchange value for the goods (Abdurahman et al., 2010, p. 70)

Additionally, there are validity conditions (*shurut al-sihhah*) for a sale contract factors that determine its enforceability but are not part of the contract itself. If these conditions are unmet, the transaction is considered *fasid* (defective). If the essential pillars (*arkan*) are missing, the sale is considered *batil* (null and void).

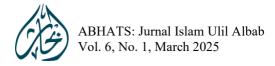
The validity of a sales transaction in Islamic jurisprudence depends not only on the fulfillment of its core elements but also on the legal capacity and eligibility of the individuals involved. Scholars of *fiqh* agree that those who engage in contractual agreements, such as a sale, must possess certain qualifications. First and foremost is the condition of sanity ('aql). A sale conducted by a child who has not yet attained discernment (*non-mumayyiz*) or by someone who is mentally incapacitated is deemed invalid. However, according to the Hanafi school, a discerning minor (*mumayyiz*) may conduct a valid transaction if it results in personal benefit such as receiving a gift, inheritance, or charity. On the other hand, if the contract incurs potential loss, such as lending assets, donating property, or waqf, it is considered impermissible.

Another essential condition is that the parties to the contract must be distinct individuals. A person cannot act simultaneously as both the seller and the buyer in the same transaction. Such a dual role contradicts the principle of mutual consent and objective balance between contracting parties (Abdul Rahman Ghazaly et al., 2010, pp. 71–72).

Further conditions relate to the formulation of the offer (*ijab*) and acceptance (*qabul*). Jurists generally require that the individuals engaged in the contract must be of legal age (*baligh*) and sound mind. While most schools of thought require both conditions, the Hanafi school holds that sound intellect alone suffices. Additionally, the acceptance must match the offer precisely, and both actions should occur within the same session (*majlis*). Contemporary scholars such as Mustafa Ahmad al-Zarqa' and Wahbah al-Zuhaily have interpreted the notion of *majlis* more flexibly. They allow transactions to occur via intermediaries, provided there is coherence between the offer and acceptance. In this view, "same session" need not imply physical presence but may instead refer to a continuous context or situation, even if conducted remotely, as long as the subject of discussion remains consistent (Ghazaly et al., 2010, pp. 73–75).

The conditions surrounding the object of the contract (ma'qud 'alayh) are equally critical. The item being sold must be pure or purifiable under Shariah law; therefore, the sale of inherently impure items such as pigs or dogs is impermissible. Furthermore, the object must hold lawful benefit as recognized by Shariah, and it should not be conditional upon future events such as "I sell you this motorcycle if my father travels." A valid sale must also be permanent and not time-bound; for example, saying "I sell this house to you for two years" is invalid since sale implies full and unrestricted ownership unless otherwise specified by Shariah.

The object must also be deliverable, either immediately or after a set time. Moreover, it must be personally owned by the seller. Selling goods that do not belong to the seller, or for which the seller has no legal authority, renders the transaction invalid. Lastly, the item must be clearly known and identifiable in terms of quantity, weight, measurement, or other determinable criteria (Sahrani & Abdullah, 2011, pp. 69–70).



The Sale of Zakat Fitrah Rice

Zakat fitrah is a highly significant religious obligation for Muslims, particularly in Indonesia, where the majority of the population adheres to the Shafi'i school of thought. According to this school, zakat fitrah must be paid using staple food items that are commonly consumed daily, such as rice. This practice stems from Islamic tradition, which emphasizes the direct benefit of zakat distribution to the *mustahiq* (zakat recipients) in tangible and consumable forms (Muiz & Hidarya, 2022; Chintya & Wahyuni, 2018).

However, in practice, there has emerged a trend among the public toward convenience in fulfilling zakat obligations. Many *muzakki* (zakat givers) choose not to bring rice from home or purchase it in advance. Instead, they prefer to bring cash to the mosque and donate it as a representation of their zakat fitrah. Although many mosques continue to uphold the position that zakat fitrah must be paid in the form of staple food, in line with the Shafi'i school, some religious authorities have begun to acknowledge the community's need for more practical methods of transaction (Badriah et al., 2022; Thohari & Ilyas, 2020).

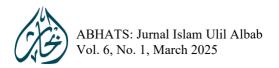
Several studies highlight a discrepancy between the community's preference for a simplified zakat payment process and the stringent requirements of Sharia law. While the public seeks ease in fulfilling their religious duty, zakat administrators (*amil*) remain committed to the traditional understanding that zakat fitrah must be paid in rice (Ihsan & Nasution, 2020). In certain regions, scholars adhere strictly to a literal interpretation of zakat fitrah, overlooking the practicality and preference of people who wish to pay in cash, despite acknowledging that rice remains the preferred medium (Thohari & Ilyas, 2020; Bahri & Khumaini, 2020).

This situation illustrates the challenges in managing zakat fitrah in Indonesia. While there is an argument that cash payment could be equivalent to rice, *amil* continue to emphasize the necessity of maintaining the Shafi'i tradition concerning the form of zakat. Moreover, the fact that cash payments are not universally accepted may hinder the effective distribution of zakat to the intended beneficiaries. Therefore, there is a need for a more flexible approach that remains faithful to Sharia principles while addressing the community's practical concerns (Muiz & Hidarya, 2022; Thohari & Ilyas, 2020; Amrin et al., 2023).

To address the issue of people bringing only cash to pay zakat fitrah, some *amil zakat* at mosques have adopted an alternative method: selling rice to *muzakki* who wish to pay their zakat. However, a major challenge for the *amil* is the capital needed to procure the rice for sale. To solve this problem, they use rice donated by other *muzakki* who pay in kind. This collected rice is then categorized into three quality levels, each priced differently higher quality rice commands a higher price per kilogram. The *amil* package the rice into standard 2.5 kg portions for distribution.

The rice sold to *muzakki* for zakat is then returned to the *amil* as payment in kind. The same rice is subsequently resold to other *muzakki* who only bring money. This cycle continues repeatedly, using the same rice.

According to the conditions for the validity of a sale, one of the requirements is that the item must be owned by the seller (Sahrani & Abdullah, 2011, p. 69). In reality, the rice being used in this process is the property of *muzakki* who originally donated it in kind, with the intention that the *amil* would deliver it to eligible recipients. This is similar to someone entrusting goods to another person to be delivered to a third party. Therefore, the rice technically does not belong to the zakat administrators. As such, the sale is invalid because the *amil* are



selling rice that they do not own. It remains the property of the original *muzakki* intended for distribution to the *mustahiq*.

In *Raudhatut Ṭālibīn*, Imam Nawawi clearly states that a leader or person collecting zakat is prohibited from selling any portion of zakat. They are obligated to distribute it to the recipients as it is (An-Nawawi, 2007, p. 319). In *Al-Majmū*, it is noted that scholars unanimously agree that it is impermissible for either the imam or the zakat collector to sell zakat assets unless there is a dire necessity. The zakat must be given to the rightful *mustahiq*. Since the collector is assumed to be knowledgeable in zakat matters, they have no authority to sell such assets. Zakat may only be sold under exceptional circumstances, such as the threat of spoilage, travel hazards, transportation costs, or the need for provisions. Even in those cases, they are still obliged to provide the original zakat items (e.g., camels, cows, or sheep) in the condition in which they were received. Imam al-Baghawi added that if a ruler sells the zakat and distributes the money instead, the transaction is void (*batil*), and the imam is held accountable for such an action (Nawawi, 2007, pp. 96–97).

Based on this reasoning, it can be concluded that, according to Imam Nawawi, the practice of selling zakat fitrah rice is invalid (*batil*) and impermissible. The rice provided by *muzakki* must be distributed to *mustahiq* exactly as it was received. Even if the money obtained from selling the rice is ultimately given to those entitled to receive it, the act of selling it remains unlawful. Unless there is an urgent necessity or danger, such sales by zakat administrators or institutions are not justified under Sharia.

Based on an analysis of Imam An-Nawawi's works, it can be concluded that the practice of selling zakat fitrah rice by *amil zakat* using rice owned by *muzakki*, repeatedly and without permission, is not permissible according to the principles of *fiqh muamalah* in the Shafi'i school of thought. Imam An-Nawawi firmly asserts that zakat assets, including zakat fitrah, remain the property of the *muzakki* until they are lawfully delivered to the *mustahiq*. Therefore, *amil zakat* have no authority to sell such rice, except in cases of clear and legitimate necessity as defined by Sharia. Even if the proceeds from such sales are ultimately distributed to eligible recipients, the practice is still considered void (*batil*) because it does not fulfill the ownership and consent requirements of a valid sales contract. Thus, the management of zakat fitrah must adhere to the principles of Islamic law to ensure that the objectives of Sharia namely justice, public benefit (*maslahah*), and accurate distribution are fully realized.

D. REFERENCES

Abdurahman, A., et al. (2010). Figih muamalah. Jakarta: Prenada Media Group.

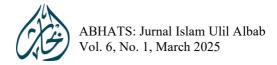
Aibak, K. (2015). Zakat dalam perspektif maqashid al-syariah. Ahkam Jurnal Hukum Islam, 3(2). https://doi.org/10.21274/ahkam.2015.3.2.199-218

Al-Khalafi, 'A. '. B. (2007). Al-Wajiz (Ma'ruf Abdul Jalil, Penerj.). Jakarta: Pustaka as-Sunnah.

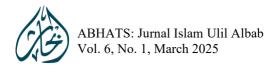
Amrin, A., Imamah, A., & Priyono, A. (2023). Implementation of professional zakat of state civil apparatus in Indonesia in Islamic law perspective. *Profetika: Jurnal Studi Islam*, 24(1), 22–32. https://doi.org/10.23917/profetika.v24i01.709

Anis, M. (2020). Zakat solusi pemberdayaan masyarakat. El-Iqthisadi Jurnal Hukum Ekonomi Syariah Fakultas Syariah Dan Hukum, 2(1), 42. https://doi.org/10.24252/el-iqthisadi.v2i1.14074

Awwad, M. (2022). Tradisi pendistribusian zakat fitrah di masyarakat desa batujai kecamatan praya barat kabupaten lombok tengah. mudabbir, 3(2), 364-373. https://doi.org/10.20414/mudabbir.v3i2.6090



- Azzam, A. A. M., & Hawwas, A. W. S. (2009). Figh ibadah (Kamran et al., Penerj.). Jakarta: Amzah.
- Badriah, B., Fata, K., Jailani, M., & Armanda, D. (2022). Permasalahan implementasi pembagian zakat fitrah di Kecamatan Seunuddon Kabupaten Aceh Utara. *Asia-Pacific Journal of Public Policy*, 7(2), 67–81. https://doi.org/10.52137/apjpp.v7i2.70
- Bahri, E., & Khumaini, S. (2020). Analisis efektivitas penyaluran zakat pada Badan Amil Zakat Nasional. *Al Maal: Journal of Islamic Economics and Banking*, *1*(2), 164. https://doi.org/10.31000/almaal.v1i2.1878
- Chintya, A., & Wahyuni, E. (2018). Pembagian zakat fitrah kepada mustahiq: Studi komparatif ketentuan ashnaf menurut Imam Syafi'i dan Imam Malik. *Muqtasid: Jurnal Ekonomi dan Perbankan Syariah*, 8(2), 154–167. https://doi.org/10.18326/muqtasid.v8i2.154-167
- Ghazaly, A. R., et al. (2010). Figh muamalat. Jakarta: Kencana.
- Halim, A., Pagar, P., & Tanjung, D. (2024). Optimization of zakat management by bkm masjid in medan city perspective of law no.23 of 2011. Pena Justisia Media Komunikasi Dan Kajian Hukum, 23(1), 449. https://doi.org/10.31941/pj.v23i1.3945
- Hani, U. (2016). Analisis tentang penyamarataan pembagian zakat kepada asnaf zakat menurut pendapat Imam Syafi'i. *Al-Iqtishadiyah: Jurnal Ekonomi Syariah dan Hukum Ekonomi Syariah*, 2(2). https://doi.org/10.31602/iqt.v2i2.374
- Hasanah, U. and Pertiwi, F. (2022). Peran baitul maal hidayatullah gerai probolinggo dalam pemberdayaan masyarakat. Jse Jurnal Sharia Economica, 1(2), 129-141. https://doi.org/10.46773/jse.v1i2.1128
- Ihsan, I., & Nasution, M. (2020). Hukum penyaluran zakat fitrah bagi aparatur desa perspektif mazhab Syafi'i (Studi kasus di Desa Suka Maju Kecamatan Sultan Daulat Kota Subulussalam). *Qiyas: Jurnal Hukum Islam dan Peradilan*, 5(1). https://doi.org/10.29300/qys.v5i1.3021
- Khairuddin, K. (2020). Implementasi pendistribusian zakat fitrah di desa kuta tinggi aceh. Juris (Jurnal Ilmiah Syariah), 19(2), 203. https://doi.org/10.31958/juris.v19i2.2230
- Khairuddin, K. (2024). Mustahiq zakat: giving zakat fitrah to santri in gunung meriah aceh district. Jurnal Mediasas Media Ilmu Syari Ah Dan Ahwal Al-Syakhsiyyah, 6(1), 1-13. https://doi.org/10.58824/mediasas.v6i1.24
- Lapopo, J. (2017). Pengaruh zis (zakat, infak, sedekah) dan zakat fitrah terhadap penurunan kemiskinan di indonesia periode 1998 2010. Media Ekonomi, 20(1), 83-108. https://doi.org/10.25105/me.v20i1.779
- Mas'ud, I., & Abidin, Z. (Eds.). (2007). Fiqih madzhab Syafi'i (Buku I). Bandung: Pustaka Setia.
- Muhammad, A. S. A. D. b. I. (2015). *Ringkasan kitab al-Umm* (M. T. A. Mutholib, Penerj.). Jakarta: Pustaka Azzam.
- Muhyuddin, A. Z. b. S. A.-N. (n.d.). *Al-Majmu' (Syarah al-Muhadzdzab li asy-Syirazi)* (Juz ke-6). Beirut: Dâr Ihya' At-Turats Al-'Arabi.
- Muiz, A., & Hidarya, I. (2022). Analisis hukum Islam terhadap penentuan zakat fitrah. *Sharia: Jurnal Kajian Islam*, *I*(1), 1–12. https://doi.org/10.59757/sharia.v1i1.1
- Musa, K. (1994). Al-Ahkam al-Mu'amalah. Beirut: Mu'assasah al-Risalah.
- Perdana, D. (2021). Fenomena manajemen zakat fitrah di desa molalahu kecamatan pulubala kabupaten gorontalo. At-Tasyri Jurnal Ilmiah Prodi Muamalah, 1-10. https://doi.org/10.47498/tasyri.v13i1.433
- Rahmat, S., Sayehu, S., & Mukarromah, O. (2024). Penetapan beras sebagai alat untuk membayar zakat fitrah melalui metode iyas menurut madzhab syafe'i. LAW, 4(2), 537-549. https://doi.org/10.46306/rj.v4i2.161
- Rambe, N. and Permata, C. (2023). Hukum penggunaan zakat fitrah untuk acara halal bihalal perspektif



- mazhab syafi'i: studi kasus kecamatan aek bilah, kabupaten tapanuli selatan. Reslaj Religion Education Social Laa Roiba Journal, 6(1), 1226-1236. https://doi.org/10.47467/reslaj.v6i1.5780
- Razali, M. and Wahid, H. (2019). Bayaran zakat fitrah mengikut harga beras yang dimakan dan peranan medium promosi:kajian di lembaga zakat selangor (lzs) cawangan kajang, selangor. مجلة إدارة و مجلة إدارة و https://doi.org/10.33102/jfatwa.vol0no0.287
- Sabiq, S. (2000). Figh al-Sunnah. Beirut: Dar al-Fatih.
- Sahrani, S., & Abdullah, R. (2011). Fikih muamalah. Bogor: Ghalia Indonesia.
- Siregar, J. (2025). Legal status of zakat fitrah collection by zakat fitrah committees that do not have legitimate permits from government institutions according to law no. 23 of 2011. Bengkoelen Justice Jurnal Ilmu Hukum, 15(1), 80-91. https://doi.org/10.33369/jbengkoelenjust.v15i1.40915
- Thohari, F., & Ilyas, M. (2020). Hukum dan pedoman zakat fitrah dengan uang (Kajian Fatwa MUI Provinsi DKI Jakarta No. 1 Tahun 2018). *Istinbath: Jurnal Hukum Islam*, 19(1). https://doi.org/10.20414/jjhi.v19i1.205
- Yahya. (2007). *Raudhatuth-Thalibin* (A. Shalahuddin et al., Trans.; S. Akbar & S. Yulyastuti, Eds.). Jakarta: Pustaka Azzam.

