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Palm Oil Zakat from a Contemporary Fiqh Perspective: A Comparative Study of Fatwa from the Aceh Ulema Consultative Assembly (MPU) and the Indonesian Ulema Council (MUI)

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Abstract

This research is motivated by the high economic contribution of the palm oil plantation sector in Indonesia and Aceh Province, which empirically triggers contemporary legal debate due to the absence of explicit mention of the commodity in classical religious texts. The purpose of this research is to analyze the foundations of contemporary *fiqh*, compare technical provisions (*nishab*, *haul*, and *kadar*), and examine the theoretical and practical implications of the dualism of *fatwa* between the Indonesian Ulema Council (MUI) and the Aceh Ulema Consultative Assembly (MPU). The method used is a normative Islamic legal research with a qualitative approach based on library research through content analysis and comparative analysis techniques. Primary data sources come from MUI Fatwa Number 3 of 2003 and MPU Aceh Fatwa Number 9 of 2013, supported by secondary data in the form of *zakat fiqh* literature, scientific journals, and official statistical data. The main findings of this research explore the epistemological dialectic between the

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Shafi'i school of thought approach based on *illat al-qut wa al-iddikhar* and contextual reasoning based on *illat al-nama' wa al-kasb*. The theoretical significance of this competing paradigm enriches contemporary Islamic legal studies in reconstructing the dynamic economic functionality of public property. The formulation of a harmonization model for palm oil *zakat* offers a significant contribution by separating the management of small-scale community palm oil plantations from corporate palm oil. Regular integration of this model into the technical regulations of Baitul Mal Aceh and BAZNAS has the potential to support efforts to bridge differences in the *fatwa* authority, provide alternative legal certainty for *zakat* payers, and optimize the sustainable distribution of wealth for *mustahik* (recipients of *zakat*).

Keywords: Palm Zakat, Fatwa Authority, Contemporary Jurisprudence, Legal Deduction, Hybrid Model.

Abstrak

Penelitian ini dilatarbelakangi oleh tingginya kontribusi ekonomi sektor perkebunan kelapa sawit di Indonesia dan Provinsi Aceh, yang secara empiris memicu perdebatan hukum kontemporer akibat ketiadaan penyebutan komoditas tersebut secara eksplisit dalam teks keagamaan klasik. Tujuan penelitian ini adalah untuk menganalisis landasan fikih kontemporer, membandingkan ketentuan teknis (nishab, haul, dan kadar), serta mengkaji implikasi teoretis dan praktis dari dualisme fatwa antara Majelis Ulama Indonesia (MUI) dan Majelis Permusyawaratan Ulama (MPU) Aceh. Metode yang digunakan adalah penelitian hukum Islam normatif dengan pendekatan kualitatif berbasis studi kepustakaan melalui teknik analisis isi dan analisis komparatif. Sumber data primer bersumber dari Fatwa MUI Nomor 3 Tahun 2003 dan Fatwa MPU Aceh Nomor 9 Tahun 2013, didukung data sekunder berupa literatur fikih zakat, jurnal ilmiah, dan data statistik resmi. Temuan utama riset mengeksplorasi dialektika epistemologis antara pendekatan mazhabi Syafi'iyah berbasis illat al-qut wa al-iddikhar dengan penalaran kontekstual berbasis illat al-nama' wa al-kasb. Signifikansi teoretis persaingan paradigma ini memperkaya studi hukum Islam kontemporer dalam merekonstruksi fungsionalitas ekonomi harta publik secara dinamis. Perumusan model harmonisasi zakat sawit menawarkan kontribusi penting melalui pemisahan antara pengelolaan sawit rakyat skala kecil dengan sawit korporasi. Integrasi berkala terhadap model ini ke dalam regulasi teknis Baitul Mal Aceh dan BAZNAS berpotensi mendukung upaya menjembatani perbedaan otoritas fatwa, memberikan alternatif kepastian hukum bagi muzakki, serta mengoptimalkan distribusi kesejahteraan mustahik secara berkelanjutan.

Kata Kunci: Zakat Kelapa Sawit, Otoritas Fatwa, Fikih Kontemporer, Istinbāṭ Hukum, Model Hibrida.

Introduction

Zakat in Islam is not merely an individual act of worship with a vertical dimension, but rather an instrument for wealth distribution that connects spiritual aspects with social justice. Islam views wealth as a trust that contains rights for groups in need. Therefore, a Muslim's piety is not only measured through worship rituals, but also through economic contributions manifested in the form of *zakat* to reduce the gap between *muzakki* and *mustahik*. The normative basis is found in QS. At-Taubah [9]: 103, which emphasizes the function of *zakat* as a means of purifying the soul and wealth. From a contemporary Islamic jurisprudence perspective, *zakat* is understood as a form of worship that plays a strategic role in developing the welfare of the community (Cahyani, 2020). Therefore, *zakat* should not be understood narrowly as an individual ritual, but also as an instrument of economic redistribution capable of strengthening social solidarity and reducing economic inequality. The dynamics of the modern economy then gave rise to the need to examine the expansion of the object of *zakat* to productive commodities not explicitly recognized in classical Islamic jurisprudence literature, as general hints contained in QS. Al-Baqarah [2]: 267 regarding the obligation to spend part of the results of one's business and agricultural products that have economic value (Marta, Wijaya, & Kamiruddin, 2024).

In the Indonesian context, palm oil is one of the most strategic plantation commodities, driving the national economy. Data from the Directorate General of Plantations shows that the area of palm oil plantations increased from 11.26 million hectares in 2015 to 16.83 million hectares in 2024 (Direktorat Jenderal Perkebunan, 2024). In addition to contributing significantly to the country's foreign exchange through *Crude Palm Oil* (CPO) exports, this sector also provides a livelihood for more than three million families in Indonesia (Kompas Data, 2024). Palm oil's significant contribution to the national *Gross Domestic Product* (GDP) makes this commodity one of the main pillars of the modern agrarian economy (Satu Data Indonesia, 2024).

In Aceh, palm oil is also very dominant. Data from the Central Statistics Agency (BPS) shows a significant increase in planted area and production volume in various districts such as West Aceh, Nagan Raya, and Aceh Tamiang (BPS Provinsi Aceh, 2024). In fact, the export value of Aceh's palm oil products in early 2026 was reported to have exceeded IDR 360 billion (Agus, 2026). This reality shows that palm oil is no longer viewed as subsistence agriculture, but has developed into a modern industry that makes a significant contribution to the *Gross Regional Domestic Product* (GRDP), creates jobs, and is a key pillar of Aceh's economic structure (Ddin, 2026).

Despite its significant economic value, the status of *zakat* on palm oil remains a matter of debate in contemporary Islamic law. This problem arises because palm oil is not explicitly mentioned in the Qur'an or *Hadith*, requiring scholars to conduct *ijtihad* to determine its legal standing. The main debate revolves around whether palm oil should be categorized as agricultural *zakat* (*zuru' wa thimar*), trade *zakat* (*tijarah*), or even as a hybrid *zakat* object that possesses characteristics of both (Shiddiqi, Musa, Manan, & Chalis, 2026). This issue then relates to technical aspects such as determining the legal *'illat* (lawful threshold), *nishab* (minority threshold), *haul* (*haul*), and the amount of *zakat* that must be paid (N. Huda, 2012).

In classical Islamic jurisprudence, differing views regarding the objects of agricultural *zakat* have long existed. The Shafi'i school limits the obligation of *zakat* to crops that are staple foods, can be stored, and grown by humans, thus excluding commodities such as palm oil from agricultural *zakat*.

Conversely, the Hanafi school requires *zakat* on all cultivated crops that have economic value, referring to the generality of the Qur'an and *hadith* evidence regarding agricultural products (Shiddiqi et al., 2026). The Maliki and Hanbali schools, however, take a more moderate position, broadening the scope of *zakat* objects compared to the Shafi'i school, but not as broadly as the Hanafi school. This difference indicates that the debate over palm oil *zakat* is not merely a technical matter of calculation, but rather relates to the epistemological construction of the boundaries of *zakat* objects in Islamic law.

In the development of contemporary Islamic jurisprudence, the idea of expanding the scope of *zakat* has been increasingly strengthened through the thinking of Yusuf al-Qardhawi, Wahbah al-Zuhayli, Abdul Karim Zaidan, and other scholars. Yusuf al-Qardhawi, for example, emphasized that *zakat* must be viewed based on its *'illat* (productivity and the ability of assets to grow), not solely on the physical form of the commodity (Muhammad, 2023). With this approach, palm oil can be viewed as an object of *zakat* because it generates substantial and sustainable economic value. Therefore, some contemporary scholars categorize palm oil as agricultural *zakat*, while others prefer to include it in the category of trade *zakat* due to its investment-based and profit-oriented management pattern. This difference makes *zakat* on palm oil highly relevant to be studied from the perspective of *maqashid sharia* (Ariyanto, Aditama, & A, 2021).

In the Indonesian context, this debate is reflected in the differing approaches between the Aceh MPU and the Indonesian Ulema Council (MUI). The Aceh MPU tends to use a *mazhabi* and *qawli* approach oriented towards the authority of classical *ulama* opinions, particularly the Shafi'i school (Mufti, 2023). From this perspective, *zakat* is viewed as an act of worship with a strong *ta'abbudi* dimension, requiring caution in expanding the scope of *zakat* beyond that established by previous *ulama* (Saputra, 2020). Conversely, the MUI, through *Fatwa* Number 3 of 2003 concerning Income *Zakat*, shows a more contextual tendency by using *qiyas*, *maslahah mursalah*, and *maqashid sharia* approaches (Nurlatifah & Aziz, 2022). Through this approach, palm oil is viewed as a productive asset that generates wealth and therefore subject to *zakat* obligations as a form of implementing socio-economic justice (Yuliani, Meliza, Fitrianto, Saputra, & Mulyadita, 2022).

In fact, quite a lot of research has been conducted on palm oil *zakat*. Khairuddin examined public perceptions of the obligation to pay palm oil *zakat* and found that public understanding is still influenced by conventional Islamic traditions (Khairuddin, 2020). Sehesti Nurhayati highlighted the low awareness of palm oil farmers regarding *zakat* payment due to minimal outreach (Nurhayati, 2022). Siti Mar'atus Sholehah compared the views of the Hanafi and Shafi'i schools of thought regarding palm oil *zakat* (Sholehah, 2018). M. Yasir and Nanda Syukriati examined the relevance of Yusuf al-Qardhawi's thoughts to palm oil *zakat* (Yasir & Syukriati, 2025). Other studies by D. Saputra, Ninik Karmila, M. Yuliani, and Nurlatifah and Syaefudin Aziz focused more on the implementation, perception, education, and compliance levels of oil palm farmers in paying *zakat* (Karmila, Alimuddin, & Ahmad, 2024). These studies were further strengthened by research by Siti Fatimah, M. Muhammad, Yudi Arianto, and Rosnah Tukimin, which highlighted various aspects of contemporary agricultural and palm oil *zakat* (Ariyanto et al., 2021) (Fathimah, Siti Devi, Wandi, Munamah, & Sarwono, 2024) (Muhammad, 2023) (Tukimin, 2013).

However, previous research still leaves significant gaps. Most studies only discuss the obligation of palm oil *zakat*, farmers' awareness levels, the analogy of palm oil to agricultural *zakat*, or the implementation of *zakat* at the community level. No research has been found that specifically compares the *Fatwas* of the Aceh MPU and the MUI directly, examines the differences in their legal *istinbath* methodologies, and analyzes the implications of these differences for the construction of contemporary *zakat* law within the framework of *zakat zuru'* and *zakat tijarah*. This academic gap constitutes the research gap in this study.

The novelty of this manuscript contributes directly to the acceleration of contemporary Islamic legal theory, *maqāṣid al-sharīʿah*, and *zakat* jurisprudence by not merely mapping comparative fatwas descriptively. *First*, in the realm of Islamic legal theory, this finding enriches the dynamics of *istinbāṭ* methodology through the visualization of the real dialectic between textual-structural reconstruction (*mazhabī-qawlī*) and contextual-substantial transformation. Second, this research advances the discussion of *zakat* jurisprudence through the deconstruction of classical commodity categories into functional objects that bridge the characteristics of agricultural *zakat* and modern productive business entities. Third, within the framework of *maqāṣid al-sharīʿah*, this research has succeeded in conceptualizing a harmonization model based on public welfare (*ḥifẓ al-māl*) as a modern epistemological offering to renew the orientation of governance *zakat* at the local and national levels.

Based on the above description, this research focuses on three main questions, namely: what is the contemporary *fiqh* basis used by the MPU Aceh and the MUI in determining the obligation and calculation method of palm oil *zakat*; what are the fundamental differences between the two institutions regarding the *nishab*, *haul*, and *zakat* rate; and what are the theoretical and practical implications of these differences for determining palm oil *zakat* within the framework of agricultural *zakat* and trade *zakat*. To answer these questions, this research uses a normative Islamic legal research method with a qualitative approach based on library research, through a comparative analysis of *fatwas*, classical *fiqh* literature, and contemporary *fiqh* thought.

This research is a normative Islamic law research with a qualitative approach based on library research. The focus of the research is directed at a comparative analysis of the *fatwas* of the MPU Aceh and the MUI regarding palm oil *zakat* from a contemporary *fiqh* perspective. Because the objects of study are norms, arguments, and legal constructions, this research does not use field data collection, but rather examines legal documents, *fiqh* books, *fatwas*, and relevant academic literature. Primary data sources in this study include *Fatwa* MPU Aceh Number 9 of 2013, *Fatwa* MUI Number 3 of 2003 concerning *Zakat* Income, as well as main reference books such as *Fiqh al-Zakah* by Yusuf al-Qardhawi, *Al-Umm* by Imam al-Syafi'i, *Al-Mughni* by Ibn Qudamah, and *Bidayatul Mujtahid* by Ibn Rushd. These sources were selected because they contain the normative basis and Islamic jurisprudence arguments that form the basis for establishing *zakat* law, both within the school of thought and contemporary approaches. Secondary data sources consist of SINTA-indexed national journal articles, internationally reputable articles, contemporary *zakat* jurisprudence books, literature on the *maqashid sharia*, and *zakat* regulations in Indonesia. Secondary sources are used to enrich the analysis, strengthen the argument, and include studies within the context of the development of modern Islamic law, particularly regarding the expansion of *zakat* objects and its relevance to palm oil plantation commodities.

The data collection technique was carried out through documentation studies, namely tracing, reading, selecting, and recording information from written sources related to palm oil *zakat*, agricultural *zakat* jurisprudence, trade *zakat*, legal *istinbath*, and religious *fatwas*. The data obtained were then classified based on themes, namely legal basis, *istinbath* method, *nishab*, *zakat* rate, position of schools of thought, and the approach of the MPU Aceh and MUI. The data analysis technique used content analysis and a comparative approach. Content analysis was used to systematically analyze the contents of *fatwas*, opinions of scholars, and *fiqh* texts in order to obtain the legal meaning contained therein. Meanwhile, a comparative approach was used to directly compare the points of agreement and other points between the *fatwas* of the MPU Aceh and MUI, both from the aspects of legal sources, law enforcement methods, *qiyas* basis, *maslahah mursalah*, and their legal consequences for palm oil *zakat*. Through this method, the research not only describes the contents of the *fatwas*, but also explains the logic of *istinbath* that pervades each institution.

The analysis was carried out in three stages. First, the data reduction stage, which involves selecting the data most relevant to the problem formulation. Second, the classification and interpretation stage, which involves grouping data based on the study theme and then interpreting it according to Islamic jurisprudence (*fiqh*). Third, the comparison and conclusion stage, which involves compiling the comparative results to identify methodological patterns, legal meanings, and the position of palm oil *zakat* within the framework of *zakat zuru'* and *zakat tijarah*. Therefore, this research is expected to produce a systematic, in-depth, and argumentative analysis of the differences in *fatwas* issued by the Aceh MPU and the Indonesian Ulema Council (MUI) regarding palm oil *zakat*.

Based on the methodological framework that has been explained, this research will structuredly dissect and conceptualize the legal synthesis of the dualism of *fatwas* that occur in the operational realm of contemporary oil palm plantations. Through content analysis and comparative studies, the following chapters of this study will not only present a comparison of texts on paper, but also explore in depth the epistemological dynamics of determining the status of palm oil *zakat*—whether it will be drawn into the rigidity of the doctrine of agricultural *zakat* (*zuru'*) with all its staple food criteria, or flexibly channeled into the logic of modern trade *zakat* (*tijarah*) and productive investment based on the welfare of the community. Ultimately, the methodological reconstruction and harmonization resulting from this research are expected to be able to provide a significant scientific contribution to the development of contemporary *fiqh* in Indonesia, as well as offer a middle path that is legally certain and socially just for *muzakki*, *amil*, and *mustahik*, especially in the context of the implementation of Islamic law in Aceh Province and on a national scale.

Contemporary *Fiqh* Basis in the *Fatwa* of MPU Aceh and Mui on Palm Oil *Zakat*

Zakat in the Islamic legal system does not merely manifest a ritualistic-spiritual dimension (*tazkiyah*), but rather acts structurally as an instrument for the redistribution of public wealth. Contemporary Islamic jurisprudence conceptualization consistently positions *zakat* as a form of worship (*maliyah ijtimaiyyah*) that holds a strategic position in addressing social inequality and accelerating the welfare of the community (Cahyani, 2020). This paradigm shift shifts the orientation of *zakat* from mere voluntary charity to a dynamic public obligation. Therefore, Islamic law opens up a broad dialectical space for expanding the object of *zakat* (*al-amwal al-zakawiyyah*) to various modern commodities that actually generate high financial returns, including palm oil.

In the agrarian context in Indonesia, the legal urgency of palm oil *zakat* stems from the fact that this industry has mutated into a major driving force for the national and regional macroeconomy. The Directorate General of Plantations at the Ministry of Agriculture confirmed that the expansion of national palm oil plantations is taking place massively, moving from 11.26 million hectares in 2015 to 16.83 million hectares in 2024. The *multiplier* implications of this sector are vital, with more than 3 million families reportedly relying directly on the palm oil supply chain for their domestic stability and economic well-being (Direktorat Jenderal Perkebunan, 2024).

In Aceh Province, palm oil occupies a very dominant economic position in the structure of the regional gross domestic product. The Central Statistics Agency (BPS) of Aceh Province regularly provides specific statistical data that records the surge in upstream production volume of this plantation (Satu Data Indonesia, 2024). The commercial dimension of this agricultural product is authentically reflected in the official report of the Directorate General of Customs and Excise (DJBC), as quoted by *ANTARA News* Aceh, which recorded the export value of Aceh's palm oil products in the early period of 2026 had reached a fantastic figure of over IDR 360 billion(Agus, 2026). This empirical reality confirms that palm oil is no longer merely a rural subsistence crop, but rather a large-scale productive asset that economically fulfills all the basic characteristics (*syuruth*) as an obligatory object of modern *zakat*.

Nash's Hermeneutic Analysis and _Qiyas_ Formulation

The main theological-normative basis underlying the discourse on palm oil *zakat* rests on the generality (*umum al-lafzh*) of the verses of the Qur'an. The first basis is Surah At-Taubah [9] verse 103 which provides an imperative mandate to take *zakat* from public assets in order to purify the soul of the *zakat* payer while simultaneously developing the blessings of the assets. The second basis which is applicative-contextual is Surah Al-Baqarah [2] verse 267, which commands believers to spend part of the results of good efforts (*thayyibati ma kasabtum*) and what is extracted from the bowels of the earth (*wa mimma akhrajna lakum min al-ardh*). Contemporary *fiqh* epistemology reads these verses as a legal-constitutional guarantee for the expansion of the objects of *zakat*; Every asset that is actually productive, growing (*al-mal al-nami*), and produces an economic surplus is subject to *zakat* without having to be tied to the limitations of the types of historical commodities of the prophetic era.

The methodological debate intensifies when entering the realm of the Prophet's *hadith*, which textually regulates *zakat* in the agricultural sector. *Sunnah* texts rigidly set the minimum *zakat* requirement (*nisab*) at five *wasaq* (approximately 653 kg of unhusked rice) and differentiate the *zakat* rate between 10 percent for land irrigated by natural rainwater and 5 percent for capital-intensive agriculture requiring artificial irrigation

Legal problems arise because palm oil is never explicitly mentioned (*sharih*) in the *hadith* texts. Consequently, modern jurists and *fatwa* institutions must engage in a process of *takhrij al-ahkam* and *ijtihad* to fill this gap in positive Islamic law. As outlined in a *socio-legal* study on the implementation of plantation *zakat*, the absence of specific textual guidance in the Qur'an and *Sunnah* requires an in-depth investigation of the legal *'illat* (legal foundation) to formulate a just and representative *zakat* calculation (Saputra, 2020).

In mapping the *istinbath* method, the Indonesian Ulema Council (MUI) demonstrates a more progressive, normative-contextual, and inclusive methodological tendency. Through the issuance of MUI *Fatwa* Number 3 of 2003 concerning Income *Zakat*, the MUI boldly undermined rigid classical Islamic jurisprudence in response to the diversification of modern income sources (Marta et al., 2024). In the case of oil palm, the *qiyas* established by the MUI is not fixated on the physical form of the plant, but rather is analogous to the essence of wealth, namely sustainable financial productivity (*al-mal al-nami*).

This methodology positions oil palm within a *hybrid* object framework: it is subject to the characteristics of agricultural *zakat* (*zuru'*) when viewed from the perspective of land yields, yet at the same time is subject to the calculation of trade *zakat* (*tijarah*) when managed under the banner of a *profit-oriented* commercial corporation. This approach is theoretically supported by a *macro-conceptual* framework regarding the vital contribution of contemporary agricultural *zakat* to the stability of the Islamic economy (Muhammad, 2023).

Typology of Legal Reasoning: MPU Aceh vs. MUI

In stark contrast to national flexibility, the Aceh Provincial Ulema Consultative Assembly (MPU) adopts a legal approach that tends toward *mazhabi*, *qawli*, and extreme caution (*al-ihtiyath*). The main characteristic of the Aceh MPU's legal findings demands strict adherence to *maraji'* or direct textual references from the opinions of previous *mu'tabarah* scholars, especially within the internal boundaries of the Shafi'i school of thought. This way of thinking views the institution of *zakat* as an area with a strong dogmatic-ritual dimension (*ta'abbudi*), so that the expansion of new *zakat* objects cannot be carried out loosely without an explicit *qaul* basis.

Because the Shafi'i school strictly limits agricultural *zakat* to only durable staple crops (*al-qut wa al-iddikhar*), palm oil cannot simply be included as a new agricultural *zakat*. A critical examination of the application of *fiqh* principles in the *fatwa* of the Aceh MPU shows that this theological caution was deliberately maintained to maintain the originality of the legal text and to protect the structure of *mahdhah* worship from excessively free *ijtihad* leaps (Faisal, 2020).

This sharp contrast reflects the clash between two models of contemporary Islamic legal reasoning in Indonesia. The Indonesian Ulema Council (MUI) emphasizes the *maslahah mursalah* aspect and the objectives of Islamic law (*maqashid syariah*), which focus on protecting property (*hifz al-mal*) and protecting the public interest (*hifz al-maslahah*). In the MUI's view, when a plantation commodity dominates the regional economy and employs millions of workers, imposing *zakat* on it becomes an absolute obligation to uphold distributive justice and prevent the accumulation of illegitimate wealth.

Conversely, Yusuf al-Qardhawi, in his monumental work, *Fiqh az-Zakah*, also paved the way for this accommodating dual reading (Yasir & Syukriati, 2025). Al-Qardhawi asserted that the results of modern, large-scale agricultural enterprises can be equated with agricultural *zakat* in terms of the time of disbursement (at harvest), but his calculation system is based on trade *zakat* after deducting operational production costs to protect the economic rights of small farmers(Nurhayati, 2022).

Theoretically, the fundamental difference between the Aceh MPU and the MUI lies in the determination of the legal basis. The Aceh MPU locks the basis of *zakat* on agricultural produce to the value of basic consumption and storage capacity (*al-qut wa al-iddikhar*), while the MUI extracts the basis of the value of wealth growth, liquidity, and economic capacity of assets (*al-nama' wa al-kasb*). This epistemological difference gives rise to two variations of legal products that differ in their validity from an *ijtihad* methodology. However, to bridge this dualism in contemporary legal practice, the placement of oil palm as a *hybrid* object that integrates agricultural (*zuru'*) and commercial (*tijarah*) elements is considered the most moderate theoretical option to achieve legal certainty and sustainable economic welfare for the people.

Comparison of *Nishab*, *Haul*, and *Zakat* Levels for Palm Oil According to the Aceh MPU and the Indonesian Ulema Council (MUI)

The debate over *zakat* on palm oil is not primarily about the existence or non-existence of *zakat*, but rather about how to classify palm oil within the legal categories of Islamic jurisprudence. In various contemporary studies, palm oil is understood through two main approaches. First, palm oil is positioned as an agricultural product that is obligatory to pay *zakat* upon harvest. Second, palm oil is understood as a business asset or trade commodity for which *zakat* is calculated based on the business profits earned over a certain period (Mar'atusSholehah, 2018). The first approach relies on the analogy of agricultural products as explained in classical Islamic jurisprudence literature, while the second approach developed from the need to adapt *zakat* law to modern economic realities that make palm oil a high-value business commodity (al-Qardhawi, 2007).

In this context, the Indonesian Ulema Council (MUI) tends to accommodate a more contextual approach by viewing palm oil as a productive asset that has economic value and generates profits sustainably (Saputra, 2020). In contrast, the Aceh Ulema Consultative Assembly (MPU) has demonstrated a more cautious stance in determining the legal status of palm oil as an object of *zakat*. This caution is based on a commitment to remaining within the school of thought and referring to the opinions of scholars with authority in the Islamic jurisprudence tradition (Mufti, 2023).

In terms of the *nishab* (meaning of wealth), the Indonesian Ulema Council (MUI) adheres more closely to the economic productivity approach. Several studies have shown that the *nishab* for palm oil can be equated with the *nishab* for agricultural products, which is five *wasaq*, or approximately 653 kilograms of harvest (Budiman, 2018). Furthermore, there is an approach that converts the value of palm oil to the gold standard of 85 grams of pure gold, as stipulated in trade *zakat* (Hafidhuddin, 2002). This approach allows for the determination of the *nishab* based on the economic value generated, making it easier to apply to both smallholder oil palm plantations and large corporations. Thus, the measurement of *zakat* obligation is based not only on the type of plant but also on the asset's ability to generate an economic surplus (Nurlatifah & Aziz, 2022).

Unlike the MUI, the Aceh MPU places greater emphasis on ensuring legal certainty before establishing the *nishab* (minimum threshold) requirement. In the Shafi'i *fiqh* tradition dominant in Aceh, *zakat* is a form of worship characterized by *tauqifi* (*tawqifi*), so its application must be based on sound texts and the opinions of authoritative scholars. Therefore, the Aceh MPU tends to avoid rapidly expanding the scope of *zakat* without a clear legal basis. This approach reflects a precautionary principle to prevent deviations in the implementation of *zakat*.

The next difference is seen in the *haul* aspect. If palm oil is treated as an agricultural product, the *haul* is not a requirement for *zakat* because *zakat* is paid at the time of harvest, as stipulated for agricultural *zakat* in classical Islamic jurisprudence (Al-Zuhayli, 2011). On the other hand, if palm oil is positioned as a business or company, then *haul* becomes an important element because *zakat* is calculated based on the accumulated profits obtained in one financial year (Republik Indonesia, 2011). In practice, a number of palm oil companies in Aceh have paid *zakat* of 2.5 percent of net profits through coordination with Baitul Mal, which shows that the company's *zakat* approach is more relevant using the annual *haul* mechanism (Abthahi, Mulia, & Ardian, 2024).

The Aceh MPU does not fundamentally reject the concept, but emphasizes that the legal status of palm oil must first be determined. Whether palm oil is an agricultural product, a plantation product, or a business commodity will directly impact the applicable *haul* provisions (Majelis Permusyawaratan Ulama Aceh, 2013). In other words, the differences that emerged were not merely technical differences, but rather differences in methodology in determining the legal basis for palm oil *zakat*.

Regarding *zakat* levels, the Indonesian Ulema Council (MUI) offers a relatively flexible approach. If palm oil is categorized as agricultural *zakat*, the rate follows the provisions for *zakat* on agricultural products, namely 10 percent for crops that receive natural irrigation and 5 percent for crops that require irrigation or high production costs. However, if palm oil is categorized as a business *zakat*, the *zakat* rate used is 2.5 percent of net profit after deducting legitimate operational costs (Fathimah, 2022).

This model is considered more adaptive because it is able to accommodate various forms of palm oil plantation management, from small farmers to large companies (Tukimin, 2013). Thus, the *zakat* system can be applied proportionally according to the characteristics of the business being run. The Aceh MPU does not directly reject this amount, but emphasizes the importance of ensuring legal categories before determining the percentage of *zakat* to be paid.

Differences in legal categories also impact the timing of *zakat* payments. In the agricultural approach, *zakat* must be paid immediately after harvest, as the yield is tangible and meets the *nishab* requirement (Ibn Qudamah, 1984). In contrast, in the business approach, *zakat* is paid after the end of the annual financial calculation period when net profits can be known with certainty (Kementerian Pertanian Republik Indonesia, 2013). The second model is considered more suitable for modern palm oil companies because it takes into account production costs, debt, and various other financial components that affect the company's net profit (Yuliani et al., 2022).

From a critical perspective, the MUI approach has the advantage of being relevant to the structure of the modern palm oil economy. The palm oil industry is no longer simply a traditional agricultural sector, but has evolved into an industry with significant capital, extensive distribution chains, and significant economic contributions (Karmila et al., 2024). Therefore, an approach that emphasizes productivity and welfare is considered more capable of meeting the needs of contemporary society and is in line with the objectives of *sharia* in safeguarding wealth and creating distributive justice (M. I. Huda & Fauziyah, 2018).

However, this approach has weaknesses because it has the potential to equate the conditions of small farmers with large companies that have different economic capacities (Karmila et al., 2024). In contrast, the MPU Aceh approach has the advantage of maintaining the consistency of *fiqh* methodology and continuity with the long-established traditions of the schools of thought in Aceh (Yasir & Syukriati, 2025). However, if overly cautious, this approach risks being less responsive to ongoing changes in economic structure and the development of the palm oil industry (Pemerintah Aceh, 2021).

A comparative analysis shows that the socio-economic relevance and welfare dimensions emphasized by the MUI, as well as the methodological consistency and certainty of Islamic jurisprudence emphasized by the MPU Aceh, logically point to the need for a more accommodating classification of *zakat* objects. The epistemological tension between these two *fatwas* should not be resolved by choosing one approach or the other, but rather by proportionally integrating the arguments of both institutions based on the characteristics of the *zakat* payers.

The logical consequence of this synthesis is the emergence of an operational classification that distinguishes between smallholder and corporate oil palm plantations. The exploration of the upstream and downstream *fatwas* of the Aceh MPU, which carefully maintains the authenticity of the agricultural *zakat* text, is coherently and appropriately applied to small-scale smallholder oil palm plantations. In this model, smallholder oil palms are positioned as objects of agricultural *zakat*, with payment following the harvest season.

In contrast, the MUI's expansion of the productivity-based macroeconomic model (*al-nama*) found its strongest analytical justification when applied to the legal structure of corporate palm oil. Because corporate management involves a modern accounting system, capital accumulation, and profit orientation, it is logically treated as an object of corporate/trade *zakat* calculated from annual net profits. Through this arrangement of reasoning, the distinction between the two entities no longer emerges suddenly, but becomes a fair, operational, and integrative conclusion firmly rooted in the methodological comparison of the two *fatwas*.

Theoretical and Practical Implications of the Determination of Palm Oil *Zakat*

The establishment of *zakat* on palm oil has important theoretical implications for the renewal of modern *zakat* jurisprudence. First, it encourages the reconstruction of modern *zakat* jurisprudence, moving from one that relied heavily on classical commodity categories to one that interprets the economic character of wealth more functionally. In the Acehnese context, the *Qanun* on the Baitul Mal (Islamic Law) has opened up the management of *zakat* for agriculture, plantations, trade, and businesses, so that palm oil is no longer understood as an object alien to the contemporary *zakat* system. The *Qanun* also sets the *zakat* rate for agricultural and plantation products at 5% or 10% depending on the processing method, indicating that *zakat* law in Aceh has moved toward operational, rather than merely normative, regulation (Shiddiqi et al., 2026) (Syahriyah & Yusuf, 2025).

Second, palm oil *zakat* expands the object of *zakat*. In many studies, oil palm is not sufficiently understood as an ordinary crop, because it is a productive commodity that produces recurring economic value and is often managed using business, investment and trade patterns. The MUI *fatwa* on income *zakat* shows the contextual direction of *ijtihad*: all *halal* income must be *zakated* if it reaches the *nisab* of 85 grams of gold in one year (Karmila et al., 2024). From this, palm oil can be positioned as a hybrid *zakat* object, namely assets that contain both agricultural and productive business elements. This enriches the theory of *al-amwal al-zakawiyyah* and emphasizes that *zakat* objects do not stop at the classical list, but rather follow the '*illat*' (inheritance) of wealth growth and its social benefits.

Third, palm oil *zakat* marks a transformation in economic jurisprudence. While economic jurisprudence previously focused more on trade, money, and staple agricultural products, palm oil demonstrates that a modern agrarian economy requires a new approach. Research on palm oil companies in Aceh even confirms that every company in Aceh is required to pay *zakat* of 2.5 percent of its net profit through the Baitul Mal (Islamic board of trustees) (Abthahi et al., 2024). This means that economic jurisprudence is no longer sufficient to simply map the types of assets; it must also map the business structure, bookkeeping, profits, and distribution mechanisms. Therefore, palm oil *zakat* can be read as a meeting point between the jurisprudence of worship, the jurisprudence of transactions, and the theory of distributive justice.

Practical Implications

For oil palm farmers, establishing *zakat* on palm oil provides legal certainty and technical guidance. Field findings indicate that most farmers are unaware of their obligation to pay *zakat* on palm oil, and many do not understand the *nisab* (the threshold) and *haul* (the *haul*). Therefore, the most pressing practical implications are education on *zakat* calculation, mentoring *amil* (the *amil*), and simplifying the formula so that farmers do not confuse *zakat*, *infaq*, and *sadaqah* (charity). If farmers are provided with a proper understanding, *zakat* compliance will increase, and *zakat* will no longer be viewed as a burden but as part of the management of blessed plantation produce (Karmila et al., 2024).

For palm oil companies, the implications are more structural. Companies should not simply view *zakat* as a moral obligation but must incorporate it into their financial governance. The corporate *zakat* model in Aceh requires a net profit report as the basis for calculation, making *zakat* part of corporate accountability. In practice, this approach is more suitable for large palm oil companies because it simplifies annual *haul* reporting, profit and loss reporting, and obligations through the Baitul Mal (Islamic Baitul Mal). It also strengthens the company's social image amidst the demands of Islamic social responsibility (Abthahi et al., 2024).

For Baitul Mal Aceh, palm oil *zakat* expands the institution's role from merely a recipient of *zakat* to a center for standardization, education, and legal validation. Aceh's *Qanun* (Islamic law) emphasizes that Baitul Mal functions to manage and administer *zakat*, *waqf*, and religious assets. This means that Baitul Mal is not only an institution that collects funds, but also an authority capable of developing technical guidelines for palm oil *zakat*, building a database of *zakat* payers, and bridging differing views between farmers, companies, and religious scholars (Handoyo, 2021).

For BAZNAS, the implications lie in strengthening national-local synergy. BAZNAS can play a role in outreach, integrating *muzakki* data, and distributing empowerment programs. Several field studies have shown that weak *zakat* institution outreach is a contributing factor to low compliance among oil palm farmers (Nurhayati, 2022). Therefore, BAZNAS needs to be present not to negate Baitul Mal Aceh, but to strengthen a more uniform, accessible, and credible *zakat* ecosystem.

For the government, palm oil *zakat* requires regulatory certainty, policy integration, and administrative support. Regional governments can assist by collecting plantation data, facilitating outreach, and harmonizing regulations so that palm oil *zakat* does not remain merely a matter of *fatwa* discourse but becomes a tangible socio-economic practice. Thus, palm oil *zakat* becomes a public policy instrument that helps distribute prosperity.

Maqāṣid al-Sharī'ah Analysis

From the perspective of *maqāṣid al-sharī'ah*, oil palm *zakat* has a strong relevance to the fundamental objectives of Islamic law (*al-darūriyyāt al-khamsah*). Zakat is not merely understood as a ritual obligation but also as an instrument of wealth distribution aimed at realizing social justice and public welfare. *Maqāṣid* literature emphasizes that *zakat* management is directed toward the preservation of religion, life, intellect, lineage, and wealth (Sarjan et al., 2024). Therefore, oil palm *zakat* should be positioned as a mechanism of social protection as well as a means of economic empowerment for society.

First, in terms of *ḥifẓ al-dīn* (the protection of religion), *zakat* reflects obedience to Allah's command and instills awareness that wealth is not the absolute property of human beings. In the context of *fatwas* concerning oil palm zakat, the Aceh MPU places greater emphasis on adherence to madhhab methodology and the *ta'abbudī* dimension in order to preserve the authenticity of Islamic law. In contrast, the MUI provides broader room for the expansion of contemporary *zakatable* assets so that religious obligations remain relevant to modern economic developments. This approach is consistent with the tendency of contemporary fatwas in various Muslim countries, which are increasingly open to contemporary ijtihād and are no longer entirely bound to classical madhhab formulations in a rigid manner (Bhari et al., 2019).

Second, regarding *ḥifẓ al-māl* (the protection of wealth), zakat functions as a mechanism for transferring wealth from those with economic surplus to those entitled to receive it. The MUI's approach enables the significant economic potential of the oil palm sector to be optimized through zakat distribution mechanisms. This is in line with modern *zakat* governance principles that emphasize effective distribution for the benefit of society and the strengthening of *zakat* institutions (Rahman, 2019). Meanwhile, the Aceh MPU emphasizes the principle of prudence (*al-iḥtiyāṭ*) in the process of legal deduction (*istinbāṭ*). From a *maqāṣid* perspective, such prudence is important for maintaining legal validity, although it may simultaneously limit the optimization of wealth distribution from the rapidly growing oil palm sector.

Third, in terms of *ḥifẓ al-nafs* (the protection of life), oil palm zakat contributes to meeting the basic needs of poor communities, particularly in plantation areas that continue to experience economic vulnerability. *Fatwas* that encourage the optimization of *zakat* collection and distribution can accelerate mustaḥiq access to the resources needed to sustain their quality of life. Conversely, delays in legal determination due to methodological differences may result in the postponement of economic benefits that should rightfully be received by mustaḥiq (Akbar et al., 2023). Therefore, from a maqāṣid perspective, policies that facilitate the timely realization of social benefits are considered closer to the objective of protecting life.

Fourth, concerning *ḥifẓ al-nasl* (the protection of lineage), oil palm *zakat* plays a role in maintaining family stability through the fulfillment of living needs, educational expenses, and the improvement of the welfare of future generations. Effective *zakat* management can help mustaḥiq families gain better access to education and other essential services, thereby supporting the continuity and well-being of their children.

Fifth, with regard to *ḥifẓ al-'aql* (the protection of intellect), *zakat* serves not only as consumptive assistance but also as an instrument of empowerment. The utilization of *zakat* through productive programs, skills training, and educational scholarships has been shown to improve human resource quality, strengthen economic literacy, and encourage the transformation of mustaḥiq into *muzakki* (Nasution, 2021). Thus, oil palm *zakat* contributes to the sustainable development of society's intellectual and economic capacities.

Furthermore, *maqāṣid al-sharī'ah* functions not only as a normative framework but also as an evaluative tool for assessing how *fatwa* institutions respond to changes in the contemporary agrarian economic structure. Aibak (2015) argues that *zakat* is an instrument of social protection that plays a significant role in realizing social justice and alleviating poverty. In this context, the differing approaches of the Aceh MPU and the MUI can be understood as efforts that share the same objective of achieving public welfare, although they employ different methodologies.

Based on the *maqāṣid al-sharī'ah* analysis, the Aceh MPU demonstrates strength in maintaining methodological consistency within the madhhab framework and preserving the validity of Islamic law, whereas the MUI is more responsive to modern economic developments and the social benefits arising from the oil palm sector. Therefore, the integration of methodological prudence and responsiveness to socio-economic realities represents the most appropriate approach. Through such a balance, oil palm *zakat* can function optimally as an instrument for the protection of religion, life, intellect, lineage, and wealth, while simultaneously serving as a means of community empowerment and the enhancement of sustainable public welfare.

In an effort to address the research gap concerning the lack of comparative methodological studies on the *fatwas* of the Aceh MPU and the Indonesian Ulema Council (MUI), this final section formulates an operational harmonization model. The findings of the comparative analysis indicate that the epistemological tension between the two fatwas need not be resolved by choosing one approach or the other, but rather by proportionally integrating the arguments of both institutions based on the characteristics of the *zakat* payers. This synthesis yields an operational classification that differentiates between smallholder and corporate oil palm plantations.

Through this model, the methodological prudence of the Aceh MPU, which maintains the originality of the agricultural *zakat* text, is coherently applied to small-scale smallholder oil palm plantations with a payment mechanism per harvest. Conversely, the MUI's productivity-based expansion of wealth *(al-namā')* finds its analytical justification in corporate oil palm, which structurally involves modern bookkeeping and is therefore more appropriately treated as corporate zakat based on 2.5 percent of annual net profit.

This formulation constitutes the manuscript's purely scientific contribution (novelty). Thus, the methodological debates identified in the introduction are fully and consistently reflected throughout the final discussion, where differences in *fatwas* are no longer viewed as conflicts, but rather as a division of legal application that is fair, operational, and adaptive to contemporary economic realities.

Conclusion

The difference of opinion between the Indonesian Ulema Council (MUI) and the Aceh Ulema Consultative Assembly (MPU) regarding *zakat* on palm oil is rooted in the contemporary Islamic legal *istinbath* method used. Although both are based on general Qur'anic verses (*umum al-lafzh*) such as QS. At-Taubah: 103 and QS. Al-Baqarah: 267, the two institutions reached different conclusions. The Aceh MPU, through *Fatwa* Number 9 of 2013, adopted a rigid *mazhabi-qawli* approach referring to Shafi'i scholars. This approach limits agricultural *zakat* to only staple food commodities with a shelf life (*al-qut wa al-iddikhar*). In contrast, the MUI, through *Fatwa* Number 3 of 2003, adopted a dynamic *maqashidi*-contextual method, emphasizing the obligation of *zakat* (*al-amwal al-zakawiyyah*) on the '*illat*' of productivity and the economic capacity of assets (*al-nama' wa al-kasb*).

This paradigm difference has direct implications for the technical calculation formula. The Indonesian Ulema Council (MUI) flexibly positions palm oil as a hybrid asset. If approached as agricultural *zakat*, its *nishab* is equivalent to 653 kg of unhusked rice at a 5% or 10% rate. However, if managed on a corporate scale, the MUI converts it to trade *zakat* with a *nishab* of 85 grams of gold, a one-year *haul* requirement, and a rate of 2.5% of net profit. Meanwhile, the Aceh MPU has chosen to limit the expansion of agricultural *zakat* for palm oil commodities out of the prudential principle (*al-ihtiyath*), but leaves open the possibility of applying the 2.5% rate if the legal status of the palm oil is confirmed as a corporate asset or trade commodity.

As a solution, this study proposes an operational harmonization formulation that separates the legal provisions for small-scale community oil palm and corporate oil palm. Theoretically, this study provides an alternative perspective for shifting the orientation of *zakat* toward modern economic functionality. Practically, this research recommends that Baitul Mal Aceh and BAZNAS consider integrating this classification into technical regulations. This integrative formulation is presented as a conceptual proposal that requires further empirical testing to determine its effectiveness.

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