

Agricultural Zakat Accounting in Malaysia

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Abstract

In Malaysia, crops which fall under the category of staple food are only made compulsory for zakat. The question is, how about other crops that are not included in the category of staple foods such as coconut, oil palm, rubber, pepper, sugar cane, cocoa and other fruits? Are these items obligated for zakat? If in the affirmative, what type of zakat will be imposed to the agricultural entrepreneurs that harvest crops which are not categorized under the staple food item? Will it still be imposed upon them agricultural zakat on their crops? Or will it be more suitable to impose business zakat? How about its accounting? To answer all these questions, this working paper has three main objectives. First, to identify the basis of accounting for agricultural zakat; second, to identify the types of crops where agricultural zakat will be imposed based on the fuqaha' (jurists) views; and third, to determine the type of zakat imposed on crops that are not categorized as staple food in Malaysia as well as the methods of calculations. This study takes on library research. All relevant and related information are analysed using content analysis. Finally this paper postulates that in Malaysia crops that are not categorized as staple food, zakat has to be imposed upon them. This is based on the wealth approach as most of the crops nowadays are in the form of commercial crops that can derive a lucrative yield. As to the type of zakat imposed, it depends on its 'illah (reason). If its 'illah includes resilience and wealth, then the type of zakat to be imposed is business zakat as it must meet the haul (timeframe) and nisab (minimal value). However for crops where the 'illah is just solely wealth, the type of zakat to be imposed is agricultural zakat because it must meet the nisab without haul. After all, for agricultural zakat haul is not a prerequisite as compared to business zakat where it is obligatory to calculate and include the haul.

Keywords: Accounting, zakat, agriculture, and staple food.

Introduction

Agricultural zakat that is practised in Malaysia is zakat imposed on staple food that is filling on a state that has met the nisab (minimal value). Crops in which zakat is compulsory are grains from the types of staple food that are filling and resilient if stored for a considerable amount of time such as paddy or rice, dates, corn, wheat and so on. For Malaysians, their staple food is rice and rice is made from paddy. Thus the agricultural zakat that is suitable to be produced for Malaysia is paddy zakat. Therefore, crops that are not included in the category of staple food items such as coconut, oil palm, rubber, pepper, sugar, cocoa and others, zakat is not imposed upon these crops because there is no nas (revealed text) and proofs that compels the imposition of zakat on these crops. This matter has been discussed by the National Islamic Law Consultative Committee (Fatwa) (2011). In this case they decided that key commodities such as oil, palm oil, rubber, pepper, pineapple and others, zakat is not to be imposed on these items because there are no texts and arguments that obligate zakat to be imposed upon these crops.

Although the agricultural efforts of oil palm, rubber, cocoa, pepper, pineapple and others in its material and physical ('ayn) aspects, do not necessitate the imposition of zakat on these crops, however there is the possibility that their 'illah (reason) are liable for zakat. Logic can be used to question that if rice farmers pay zakat why not the operators of oil palm, rubber, pepper and cocoa plantations who are also earning a profit? This coupled with most of the modern-day economic activities that has brought in bountiful harvests to crops such as rubber and oil palm plantations which has led to a much better yield and thus profits compared to paddy.

The *fuqaha* (jurists) have unanimously agreed in determining the types of crops in which it is obligatory to impose agricultural *zakat* based on *qat'i* texts as well as on the '*illah* that makes its obligatory for *zakat* to be imposed. However, in many of today's modern economic activities that are growing and yielding a lucrative profit, the '*illah* used by earlier jurists in particular on the staple food that has to be filling and long lasting if kept, will not cause for *zakat* to be imposed on some of these crops although obviously these crops can produce lucrative earnings. As such, steps to broaden the basis of agricultural *zakat* needs to be considered so that agricultural *zakat* does not solely rely on traditional sources. In Malaysia, nowadays a lot of the crops can be considered for the imposition of *zakat*. This is based on the method of determining laws for *zakat* which includes the *qiyas* (analogy) method, the wealth method, and the choosing method that favours the profitability to the poor. Given that most of the current crops are commercialized and bring about a bountiful harvest, thus the wealth method in particular is highly desirable to be used.

There are several verses of the Qur'an and the Hadith of the Prophet which show that properties need to be taken from the rich and be given to the poor. This suggests that wealth can be used as the '*illah* to impose obligatory *zakat* on individuals. Allah SWT says in the Quran:

“Whatever fai’ (booty) Allah has passed on to His Messenger from the people of the towns is for Allah and for the Messenger, and for the kinsmen and the orphans and the needy and the wayfarer, so that it may not circulate only between the rich among you. And whatever the Messenger gives you, take it, and whatever he forbids you from, abstain (from it). And fear Allah. Indeed Allah is severe in punishment.” (al-Hasyr, 59:7).

In addition, there are some sayings of the Prophet Muhammad SAW that also discussed about these matters, among them:

Narrated by Ibn Abbas r.a. that when the Prophet SAW sent Mu'adh bin Jabal to Yemen, the Prophet SAW said that means, “Allah SWT has made it compulsory for zakat on their properties collected from the rich and to be given to the poor among them.” (Narrated by al-Bukhariy, Hadith no. 1485, Ibn Hajar, 1989:411).

Ali reported that the Prophet SAW said in a hadith, “Allah has ordered zakat on properties of the rich from the Muslims who can provide relief the poor people among them . The poor have not suffered face hunger and hardship, except due to the act of the rich. Remember God will judge them strictly and will punish them with a painful punishment.” (Narrated by al-Tabraniy).

These proofs clearly show that wealth has been as one of the primary considerations for imposing *zakat* to Muslims who operates rubber plantations, oil palm, cocoa, pineapple and so on. Therefore, this justifies that *zakat* is imposed on the wealth of the rich regardless of the source of wealth acquired.

The question that arises here is how about crops that are not included in the category of staple foods such as coconut, oil palm, rubber, pepper, sugar cane, cocoa and other fruits? Are they not obligated for *zakat*? Are they not obligated for *zakat*, what type of *zakat* is to be imposed on such operators whose crops are not categorized as staple food? Will agricultural *zakat* still be imposed on their crops? Or is it more appropriate for these operators to use business *zakat*? What about its accounting? To answer these questions, this paper has three main objectives. First, identify the basis of agricultural *zakat* accountin; second, identify the types of agricultural crops according to jurists' views and third, determine the type of *zakat* that is to be imposed on crops that are not categorized as staple food in Malaysia as well as the method of its calculations.

Basis of Agricultural Zakat Accounting

The agricultural *zakat* accounting practiced in Malaysia is based on the verses of the Qur'an and sayings of Prophet Muhammad SAW. Amongst them is the commandment of Allah SWT that means:

“He is the One who has created gardens, trellised and untrellised, and date-palms and crops with a variety of edibles, and the olive and the pomegranate, (some) similar to one another, and (some) dissimilar. Eat of its fruit when it bears fruits, and pay its due on the day of harvest, and do not be extravagant. Surely, Allah does not like the extravagant.” (al-An'am, 6:141).

And another verse of Allah SWT commandment that bears the meaning:-

“O you who believe, spend of the good things you have earned, and of what We have brought forth for you from the earth, and do not opt for a bad thing, spending only from it, while you are not going to accept it (if such a thing is offered to you), unless you close your eyes to it, and know well that Allah is All-Independent, Ever-Praised.” (al-Baqarah, 2:267).

These two verses describe the duties of an individual who owns agricultural produce from his cultivation to meet the social needs by paying *zakat* (al-Tabariy, 1992:362; Ibn Kathir, 1992:188, and al-Qurtubiy, 1993:208). In actual fact, agricultural *zakat* is based on crop production. However, both of these verses do not explain the rate of *zakat* that is compulsory to be borne on a particular crop produced. The rate for agricultural *zakat* is only explained in the Hadith of the Prophet Muhammad SAW.

Among the traditions that form the basis of *zakat* accounting are:

Narrated by Ibn ‘Attab bin Usaid r.a. who reported: The Prophet SAW ordered that the rate for the wet grapes is estimated when it is dry just as wet dates’ rates are estimated when they become dried dates and zakat is taken in the form of dried dates (zabib-raisins) just as zakat is taken in the form of dried dates. (Narrated by Abu Dawud, Hadith no. 1603, al-Khin, al-Bugha & al-Syarbaji, 2009:26).

Narrated from ‘Abd Allah ibn ‘Amr r.a. who reported: Messenger of Allah SAW said to the effect, “Crops irrigated by rain, rivers and springs or get water from the drain (or by the roots) must pay (zakat) one-tenth (1/10). Crops irrigated with water using camels as carriers or a water carrier (such as pails), must pay one-twentieth (1/20)”. (Narrated by al-Bukhariy, Hadith no. 1483, Ibn Hajar, 1989:443).

Both of these traditions not only clarified the obligation of agricultural *zakat*, but also describe the rate of *zakat* that must be imposed on an agricultural product. It is clear that both these traditions serve to interpret verse 141 of Surah al-An'am and verse 267 of Surah al-Baqarah presented before this.

Types of Crops which Require Zakat

Jurists differ on the types of crops produced to which *zakat* is imposed. The differences of opinion are summarily presented as follows:

1. *Madhab* of Abu Hanifah
Zakat is compulsory on every plant that grows on earth. There is no difference between vegetables and others. The only condition is that harvesting of the crop is with the intention of getting produces from the earth. However, firewood, grass and trees that do not bear fruit are excluded (al-Jaziriy, 1990:559; al-Zuhailiy, 1989:805).
2. *Madhab* Abu Yusuf bin Muhammad
Zakat is compulsory on every plant that sprouts out from the ground with the condition that it can last for at least a year without need for preservatives whether it is measured or weighed. If the crop cannot last such as cucumber and watermelon, then *zakat* is not compulsory (al-Jaziriy, 1990:559; al-Zuhailiy, 1989:805).
3. Hassan Basri, Thawri and Sya'bi
Zakat is not compulsory except on the types of crops that have a clear explanation. Thus, *zakat* is only applicable to agricultural crops which is mentioned clearly in the revealed text and contains clear proofs such as wheat and dates (al-Jaziriy, 1990:561; al-Zuhailiy, 1989:806) .
4. *Madhab* Malik bin Anas
Zakat is compulsory on crops that are resistant and dry, as well as planted with the intention either as a staple food (wheat and rice) or not (turmeric and sesame). *Zakat* is not compulsory on vegetables and fruits (al-Jaziriy, 1990:561; al-Zuhailiy, 1989:806) .
5. *Madhab* al-Syafi'iy
Zakat is compulsory on crops that produce food which is filling, long-lasting, can be stored for a considerable length of time and made common food or staple food. This does not include complementary food (such as fruits and salads) and alternative food when in dire hardship (such as sweet potatoes and others). More specifically, in *madhab* al-Syafi'iy agricultural *zakat* consists of two categories only.

First, grains which are used as staple food, such as wheat, rice, and etc.; and second, fruits which are limited to only two types that are dates and grapes (*zabib* - raisins) (al-Jaziriy, 1990:559-560; al-Zuhailiy, 1989:806).

6. *Madhab* Ahmad ibn Hanbal

Zakat is compulsory for each crop produced by Allah SWT from the earth, whether in the form of grains or fruits as long as it is cultivated by man and does not matter whether it is considered as staple food. *Zakat* is compulsory for dried fruits, but it is not obligatory on wet fruits like watermelon, papaya, guava and cucumber (al-Jaziriy, 1990:560; al-Zuhailiy, 1989:807).

A summary of the differences in the jurists' views on the types of crops that require *zakat* is described in Table 1.

Table 1 : Summary of the Differences in Jurists' Views About the Types of Crops That Require *Zakat*

No.	Essence of Views	Fuqaha'					
		<i>Madhab</i> Abu Hanifah	Abu Yusuf bin Muhammad	Hassan Basri, Thawri & Sya'bi	<i>Madhab</i> Malik bin Anas	<i>Madhab</i> al-Syafi'iy	<i>Madhab</i> Ahmad bin Hanbal
1	Types of crops with clear and explicit text			✓			
2	Every crop that grows on earth / planted with the purpose of taking the produces of the earth	✓	✓				✓
3	Durable and lasts long when kept		✓		✓	✓	
4	Dried fruits				✓		✓
5	Filling					✓	
6	Staple/Basic food					✓	
7	Regardless whether staple food or otherwise	✓					✓

Based on the differing views of jurists', *zakat* is compulsory on all crops if the views of *Madhab* Abu Hanifa are considered and jurists such as Abu Yusuf bin Muhammad and *Madhab* Ahmad bin Hanbal concur with such views. Actually, this is the view of *Madhab* Abu Hanifa that is popularly followed (*tarjih*) by contemporary scholars including al-Qaradawiy in his book *Fiqh al-Zakah*. According to this view, it is clear that not only wheat and rice that *zakat* is compulsory, but other crops such as bananas, pineapples, rubber, sugar, black pepper, cocoa, palm oil, etc., all must also impose *zakat* if they meet the conditions prescribed. However, the types of *zakat* should still be determined whether agricultural *zakat* or business *zakat*. After this has been determined only then the method of calculation can be ascertained.

Necessary Conditions for Agricultural *Zakat*

Zakat is required on a crop when it has met the conditions laid down, namely:

1. Islam

The crop is owned by a Muslim.

2. Free Man

Besides Islam, the cultivator of the crop must be a person who is free and leads an independent life. It is thus clear here that a slave is not obliged to pay agricultural *zakat*.

3. Nisab (Measurement)

Crop that has adequately reached at least five *wasq* (1 *wasq* equals to 60 bushels) or more the compulsory *zakat* is one bushel. This is based on the hadith of the Prophet SAW who narrated from Abu Sa'id al-Khudriy r.a. which means: "*Zakat is not required for agricultural products less than five awsuq*" (Narrated by al-Bukhariy and Muslim). The calculation of the *nisab* at five awsuq is for crops that have been cleared of the skin (skin removed or hay), soil and dust that stick as well as dried fruits based on the normal drying rate.

As for the crops that have not been cleaned, its *nisab* is doubled, that is, 10 *awsuq*. So, based on this ruling, the *nisab* of paddy *zakat* (before it becomes processed rice grains) is 10 *awsuq*, equivalent to Malaysian 726 bushels or 1920 kilogrammes. If after it has become processed rice grains, that is after cleaning, its *nisab* is five *awsuq*, equivalent to Malaysian 363 bushels or 960 kilogramme.

For crops that are not measured in bushels or cannot be weighed, its *nisab* is assessed according to the current rate of five *awsuq* of five local staple crops. In Malaysia, the local staple crop is paddy. Thus the *nisab* for paddy is adapted for other agricultural products. For example, when five *awsuq* (400 pounds or 960 kilograms) of paddy is sold, the value is adjusted to be the *nisab* for other agricultural products that are not measured in bushels like cotton, rubber, cocoa, palm oil, and so on. The responsibilities to assess the *nisab* on varying crops lie on the local *ulama* (clergy).

4. Perfect Ownership

Perfection in ownership is based on the entirety of ownership (*hiyazah* rights) and the ability to manage or use (*tasarruf* rights)

5. Crop Yield is due to Humans

The yield of the crop must be planted by humans instead of growing on their own. However, for agricultural *zakat* there is no stipulations as to the *haul* (timeframe - due within a year), but *zakat* should be paid once the crops is harvested. This is based on verse 141 of *Surah al-An'am* (6) explaining that *zakat* on agriculture produces is required on the day the crop is harvested or extracted. Harvesting must be after the seeds mature and are hard. There is no requirement that all must mature. It is enough to consider some of them is matured to render all as matured. The requirement is that it is sufficient that the crops look mature because before the crops are considered mature, the crops will not be regarded as staple food and thus is not suitable to be kept as the crops may be easily damaged.

Zakat Accounting on Agricultural Products in Malaysia

Crop here means the results obtained from the efforts of the first harvest notwithstanding that the crops are short-termed or long-termed crops. Short-termed crops refer to crops harvested only once for each time the cohort crops such as vegetables, tomatoes, long beans and pineapple are planted. Perennial crops or long termed crops means crops are harvested for sustainable production in the long run for crops such as oil palm, rubber and coconut.

In Malaysia, only paddy farming is obligated to pay *zakat* because the Muslims in Malaysia follow *madhab* al-Syafi'iy. According to *madhab* al-Syafi'iy, agricultural *zakat* is only required to crops that are the staple food crop of a place which can be dried and if kept it is resilient. Therefore, paddy is subject to *zakat* based on the '*illah* that it is a staple food in Malaysia as well as resilient when kept within a considerable period of time. The method of assessment of paddy *zakat* practiced in Malaysia today is 1/20 or 5 % if it is harvested by means of human energy, animal and machinery or incurs a lot of costs. The *zakat* rate is 1/10 or 10 % if it is harvested relying on rain water. If a crop is dependent on these two methods, that is, sometimes using natural resources and at times using humans, animals or tools (because water from natural sources is not adequate), then *zakat* is imposed at a rate of 7.5% which is in the middle between the two previously mentioned rate (al-Bujayrimiy, 1996:51). This ruling is also agreed to by Ibn Qudamah (1997:162) in his book *al-Mughni*.

In this case, other crops such as coconut, palm, cocoa, pineapple, pepper, and rubber do not require payment of *zakat* because these crops are not staple foods. However, if the crops are cultivated commercially and bring about profits, then they are still required to pay *zakat*. Wealth becomes one of the bases of considerations to impose *zakat* to Muslims who undertake crops which are not part of the staple food grouping that are considered as filling.

Jurists differ pertaining to the obligations on the payment of *zakat* for crops that are not in the staple food group. However, there is a view that allows for *zakat* to be imposed on all crops. For example, the view of *madhab* Abu Hanifa mentioned before that it is compulsory to pay *zakat* for every plant that grows from the earth as the results of human endeavor. It makes no difference with vegetables and other crops. The condition is that these crops are cultivated with the intention of returns. However, firewood, grass and trees that do not bear fruit are excluded (al-Jaziriy, 1990:559).

Similarly, the views of *madhab* Abu Yusuf bin Muhammad stating that it is obligatory to pay *zakat* for each crop that grows out of the ground on the condition that the crop can last for a year without using a lot of preservations, whether measured or weighed. If it cannot last such as a cucumber and watermelon, then *zakat* is not compulsory.

Madhab Ahmad bin Hanbal explicitly states that *zakat* is compulsory for each crop produced by Allah SWT from the earth, whether in the form of whole grains and fruits as long as these crops are cultivated by man. The same argument applies regardless whether or not these crops are staple food. *Zakat* is compulsory for dried fruits but not compulsory on wet fruits like watermelon, papaya, guava and cucumber (al - Jaziriy, 1990:560).

Based on the differing views of jurists, it is not to be considered extreme if effort is made to impose *zakat* on all crops in Malaysia, particularly following the views of *madhab* Abu Hanifa. In the case of agriculture, there are two categories of crops that can be considered based on their physical properties and acquired characteristics which are quite different from each other. One of the physical properties of the crop is whether it is resilient or non-resilient, while the acquired characteristics are whether they are short-term or long-term crops.

1. Non Staple Food and Resilient Crops

Logically, all the crops in this category require the imposition of *zakat*. This view coincides with the views of jurists who believe that all kinds of resilient crops regardless of whether or not it is the staple food requires the imposition of *zakat*. In the case of Malaysia, the crops in this category can be divided into two types, that is:

a. Long-Term and Long Lasting Crop Yield

This type of crops refers to crops that are long lasting if kept for a long period of time and its production is long term. Examples of these types of crops are coffee and cocoa. Both of these crops can be stored for a long period of time. It only needs to be cultivated once but the crops can be harvested several times over several years. It is a type of crop on which *zakat* is required based on its '*illah* of being resilient and the harvested crops are long term, thus thus the condition of *zakat* on it requires the conditions of *haul* and *nisab* based on their values. The crops produced can be collated for a period of one year and calculated as annual *zakat* at the rate of 2.5 % of its value.

b. Short-Term and Long Lasting Crop Yield

This type of crops refers to crops that can be stored for a long period of time, but the yield is short term, that is, the yield is collected once for each and every harvest. Examples of such types of crops are garlic, turmeric, ginger, potatoes, sweet potatoes and groundnuts. Since it belongs in the category of obligatory *zakat* based on the views of some scholars that the '*illah* is resilient, thus it can be considered for the imposition of *zakat* with the conditions of *nisab* without the condition of *haul*. These types of crops require payment of *zakat* each time the crop is harvested. *Zakat* is imposed according to the value of the current rate of paddy *zakat*, that is, 10 *awsuq* which is equivalent to 1920 kilogrammes before being processed into rice grains and five *awsuq* which is equivalent to 960 kilogrammes after being processed into rice grains.

2. Non Staple Food and Non-Resilient Crops

Non-staple food and non-resilient crops should also logically be considered for the imposition of *zakat* bearing in mind that the current crop yield is enormous. Thus, *zakat* is imposed based on the '*illah* of wealth. For farmers of crops whose yield exceeds the *nisab* *zakat*, then it is sensible that *zakat* is imposed. Agriculture in this category can be divided into two parts:

a. Long Term and Non-Resilient Crop

Long term crops are crops that are cultivated once but have the ability to provide recurrent yields for a long period of time. Crops in this category are harvested a few times in a year such as oil palm, rubber, coconut and fruit orchards. Since the yield is perpetual, thus the condition of imposing *zakat* on these crops requires the condition of *haul* and *nisab* based on the value. *Zakat* can be imposed based on the total annual yield revenue at the rate of 2.5% based on its value.

b. Short-Term and Non-Resilient Crop

A crop is considered a short-term crop if the original cultivation is destroyed and new cultivation should be performed again after one harvest, such as tomatoes, vegetables, long beans and bananas. Given that the yield is collected short-term, then the condition for the imposition of *zakat* is the condition on *nisab* without the condition of *haul*. *Zakat* imposed is based on the current value of the rate of paddy *zakat* that is 10 *awsuq* or equivalent to 1920 kilogrammes before being processed into rice grains and five *awsuq* or equivalent to 960 kilogrammes after the crops have been the processed into rice grains.

All the discussions about *zakat* assessment and accounting for crops that are not in the category of staple food and resilient crops during storage can be summarized as shown in Table 2.

Table 2: Ikhtilaf (Differing) Sources of Agricultural Zakat

Physical Nature Crop Yields	Category / Nature of Acquisition	'illah	Conditions	Type of Zakat & Rate
1. Non-Staple Food and Resilient Crops	a. Long Term Example, coffee and cocoa	Resilient/ Wealth	<i>Haul</i> and <i>Nisab</i>	Business Zakat at the rate of 2.5%
	b. Short Term Example, onions, turmeric, ginger, and groundnuts	Resilient/ Wealth	<i>Nisab</i> without <i>Haul</i>	Agricultural <i>Zakat</i> follow the current value on the rate of paddy <i>zakat</i>
2. Non-Staple Food and Non-Resilient Crops	a. Long Term Example, palm, rubber, and fruit orchards	Wealth	<i>Haul</i> and <i>Nisab</i>	Business Zakat at the rate of 2.5%
	b. Short Term Example, tomatoes, vegetables, and long beans	Wealth	<i>Nisab</i> without <i>Haul</i>	Agricultural <i>Zakat</i> follow the current value on the rate of paddy <i>zakat</i>

Conclusion

Based on the preceding discussions, it can thus be concluded that the Malaysian agricultural products that are not categorized as a staple food should also be subject to *zakat*. This is based on the wealth method as most crops at present are commercialized and bring about bountiful harvest. As for the type of *zakat* imposed, it depends on its 'illah. If its 'illah include resilience and wealth, then the type of *zakat* to be imposed is business *zakat* as it is subjected to meet the requirements of *haul* and *nisab*. For crops in which the 'illah is just mere wealth, then the type of *zakat* to be imposed is agricultural *zakat* because it must meet the *nisab* without *haul*. After all, for agricultural *zakat* there is no requirement to fulfill *haul* as compared to business *zakat* that take into consideration the haul.

Acknowledgement

This article is part of a study on *Perakaunan Zakat Pertanian Usahawan Tani di Malaysia* (1001/PSOSIAL/8162007) funded by the Research University Grant (RUI), Universiti Sains Malaysia, Pulau Pinang, Malaysia.

The writer wishes to express his thanks to Ms Shereeza binti Mohamed Saniff for rendering her editorial services and assistance for this paper.

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