

***IMPLEMENTATION OF TRADE ZAKAT PAYMENT BY
COFFE SHOP BUSINESS ACTORS
(Research Study in Kota Juang Subdistrict Bireuen
Regency)***

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ABSTRACT

Zakat is an obligation that is required of Muslims and is the fourth pillar of Islam and has been stipulated in the Qur'an, Sunnah of the Prophet, Ijma' of the scholars. Zakat aims to cleanse itself from dirty treasures and maintain blessings in treasures. The problem studied focuses on the understanding and implementation of trade zakat payments by coffee shop business actors in Kota Juang District, Bireuen Regency. This type of research is empirical juridical research and is commonly known as field research. This research includes qualitative research with descriptive analytical method. In collecting data related to the object of study, the author uses library research and field research methods. Based on the results of the research, it is known that there are coffee shop business actors who do not fully understand trade zakat such as Havana Coffee shop and Rumoh Tuha Coffee shop so that they have not carried out the implementation of trade zakat payments which should have been obliged to be paid by the coffee shop business actors, and there are also those who already understand the trade zakat of coffee shop businesses such as Dee Faree Coffee shop, WD coffee shop, and Starblack coffee shop in Kota Juan District, Bireuen Regency. Regarding the implementation, the coffee shop business actors have implemented the payment of trade zakat of 2.5% per year and directly distribute it to the people who are entitled to receive zakat. It is hoped that the coffee shop business actors in Kota Juang District, Bireuen Regency, will learn more about the implementation of trade zakat in order to better understand and in the future be able to carry out zakat obligations.

Keywords: Zakat on Trade, Business Actors, and Coffe Shop.

1. INTRODUCTION

Zakat is an obligation that is required of Muslims and is the fourth pillar of Islam and has been stipulated in the Qur'an, Sunnah of the Prophet, Ijma' of the scholars.¹ Zakat aims to cleanse itself from dirty treasures and maintain blessings in the treasure, zakat is also referred to as a unique worship because it contains elements of ta'abbudi (servitude) to Allah and has a functional value that is beneficial to others.² The blessing of wealth means the increase in goodness in life and can make a person more polite and tawadhu, also make a person who is grateful for God's blessings, has a loving nature and cares about social, blessings can also bring peace of life blessed property can prevent its owner from obtaining false property.³

There are no less than 82 verses in the Qur'an that discuss zakat in different terms, 30 of which are written with ma'rifah sentences and 28 of these verses are associated with the obligation to pray, this condition confirms that the position of zakat is quite high in Islamic law.⁴

The obligation to pay trade zakat is concluded by several scholars based on verses in the Qur'an and hadith that confirm that Allah Subhanahu wa ta'ala requires the issuance of zakat to be distributed for the benefit and to reduce the gap between the poor and the rich and foster compassion for fellow human beings.⁵

Zakat as one of the pillars of Islam has a strong reference or foundation based on the Qur'an and As-sunnah, in the Qur'an surah At-Taubah, 9: 71 which means "And those who believe, men and women, some of them are helpers for others. And those who believe, men and women, some of them are helpers for others, and they enjoin what is right, and forbid what is evil, and establish prayer, and pay the zakat, and obey Allah and His Messenger, they will be given mercy by Allah; indeed, Allah is the Mighty and the Wise."

Islam obliges us Muslims to pay zakat as mentioned in the pillars of Islam, it is an obligation that must be fulfilled every year when it reaches the nisab of the assets we have, as well as commerce or trade that has been invested into a business that is required to pay zakat as a form of gratitude to Allah Subhanahu wa ta'ala and for the benefit of the public, religion and state.⁶

Based on the results of previous research conducted by Riza Satria Mahendra, with the research title "Implementation of Trade Zakat on Coffee Shop Businesses in Bandung City". This study found that coffee shop business actors in Bandung City do not fully understand the obligation of trade zakat.⁷ Most of them only pay zakat voluntarily without paying attention to the applicable trade zakat provisions. This study recommends the need for increased socialization and education about trade zakat for coffee shop business actors.

Furthermore, based on the results of previous research conducted by Nadia Fathia Aulia, with the research title "Compliance of Coffee Shop Business Actors Towards Payment of Trade Zakat in South Jakarta". This study shows that the level of compliance of coffee shop business actors with trade zakat payments in South Jakarta is still low.⁸ This is due to the lack of knowledge about zakat obligations and the lack of supervision from zakat institutions. This study suggests that there should

¹ Rizal Azis. *Zakat Management for Business Actors*. Grafindo, Jakarta, 2019, pp. 30-55

² Nur Fadilah. *Zakat in Islamic Economic Perspective*. Rajawali Pers, Jakarta, 2021.

³ Aden Rosadi. *Zakat and Waqf: Conception Regulation, and Implementation*. Simbiosis Rekatama Media, West Java, 2019, pp. 66.

⁴ Agus Hanafi. *Theory and Practice of Zakat on Trade*. Teraju, Jakarta, 2016, pp. 40-65

⁵ Muhammad Bagir Al-Habshi. *Practical Fiqh According to the Qur'an, As-Sunnah, and the Opinions of the Scholars*. Mizan, Bandung, 2002, pp. 284.

⁶ Muhammad Kholili. "The Practice of Payment of Zakat on Trade by Coffee Shop Business Actors in Malang City from the Perspective of Yusuf Qardhawi." Phd Diss, Maulana Malik Ibrahim State Islamic University, 2019.

⁷ Riza Satria Mahendra. "Implementation of Zakat on Trade in Coffee Shop Businesses in Bandung City". Phd Diss., Sriwijaya University, 2020, pp. 43.

⁸ Nadia Fathia Aulia. "Compliance of Coffee Shop Business Actors Towards Payment of Zakat on Trade in South Jakarta". Phd Diss, Atma Jaya University, 2020, pp.22.

be an active role of zakat institutions in supervising and providing guidance to coffee shop business actors.

Furthermore, based on the results of previous research conducted by Ahmad Zulkarnain, with the research title "Analysis of the Implementation of Trade Zakat on Coffee Shop in Yogyakarta". This study found that the implementation of trade zakat by coffee shops in Yogyakarta is often not in accordance with sharia provisions. Business actors often ignore the correct calculation and are inconsistent in paying zakat⁹. This study recommends the need for further audits and guidance from zakat institutions so that the implementation of zakat is more in accordance with sharia principles.

Furthermore, based on the results of previous research conducted by Bella Indriani Putri, with the research title "Evaluation of Trade Zakat Payment on Coffee Shop Business Actors in Surabaya". This research evaluates the trade zakat payment system among coffee shop business actors in Surabaya. The results show that although many coffee shop business actors have paid zakat, there are still obstacles in terms of timeliness and the amount of zakat paid. This study suggests that counseling and training should be conducted to increase the understanding and compliance of business actors to zakat obligations.¹⁰

The conclusions from previous studies show that coffee shop operators in cities such as Bandung, South Jakarta, Yogyakarta, and Surabaya often lack understanding and compliance with trade zakat obligations due to the lack of socialization, knowledge, and supervision from zakat institutions, as well as non-compliance of zakat implementation with sharia provisions. These studies recommended the need for increased education, guidance, and auditing to improve compliance. The main difference between previous studies and the research entitled "Implementation of Trade Zakat Payment by Coffee Shop Businesses (Research Study in Kota Juang Sub-district, Bireuen Regency)" lies in a more specific location and context in Kota Juang Sub-district, which allows analysis of local adaptations, specific challenges, and relevant solutions to improve zakat compliance in the area.

A business actor is any person or business entity in the form of a legal entity or not a legal entity established and domiciled in the jurisdiction of the Republic of Indonesia either alone or jointly through an agreement organizing business activities in various economic fields.¹¹ Trade is the livelihood of the wider community, especially in Aceh, which has a lot of advantages and goods that have been very large to hundreds and even thousands.¹² This can be seen in relation to the year and nisab in sales as well as the coffee shop business actors who, if seen, already have a lot of profits that might be able to be made up to the nisab of trade zakat because the level of trade zakat itself is 2.5% of the wealth owned by a trader zakat because the level of trade zakat itself is 2.5% of the wealth owned by a trader who comes from the sale and purchase of goods for a year, the wealth in question includes initial capital, profits, accounts receivable, and remaining merchandise stock.¹³

The existence of coffee shops is one of the businesses that are in great demand by business actors in the Bireuen Regency area, and in the area there are various types of coffee shops that are always crowded with customers, especially Acehnese people who are coffee enthusiasts and so many choices of coffee shops in Bireuen, including those that can be enjoyed are as follows; Dee fare coffee shop, Starblack coffee shop, WD coffee shop, Havana garden coffee shop, Rumoh tuha coffee shop and many other coffee shop options that can be enjoyed. If we look at the number of coffee shops in Kota Juang Sub-district, Bireuen Regency, but there are coffee shop business actors who still have little understanding related to the implementation of trade zakat payments such as Dee fare coffee shop,

⁹ Ahmad Zulkarnain. "Analysis of the Implementation of Zakat on Trade in Coffee Shop in Yogyakarta". Phd Diss, University of Muhammadiyah Yogyakarta, 2022, pp. 2.

¹⁰ Bella Indriani Putri. "Evaluation of Trade Zakat Payment on Coffee Shop Business Actors in Surabaya". Phd Diss, Airlangga University, 2021, pp. 55.

¹¹ Article 1 Point 3 of Law Number 8 Year 1999 (Placeholder1) on *Consumer Protection*.

¹² Ahmad Hidayat. *Zakat and Sharia Business Management*. Umm Press, Malang, 2018, pp. 70-95.

¹³ Daniel Irawan. *Zakat: Law and Application*. Alfabeta, Bandung, 2017, pp. 55-80

Starblack coffee shop, and WD coffee shop, while Havana Garden coffee shop and Rumoh tuha coffee shop have more understanding related to trade zakat payments. From the results of conversations with coffee shop business actors for income each year can reach tens of millions, and it is true that many visitors from various circles who stop by to enjoy coffee and food dishes provided at the coffee shop.

Along with the times the design of the coffee shop itself is very diverse and attracts customers to enjoy a cup of coffee and when viewed from the price of coffee is much different from the coffee shop in the village, for example, such as the price of cold tea in a coffee shop is usually only Rp.5000 but in contrast to the price in a coffee shop can range from Rp.10000-Rp.13000 with marketing menu lists written in English so that the normal price changes to 2 times the normal price and is served with a variety of food menus that are considered very profitable for the coffee shop business.

Based on the discussion above, it can be used as a reference for research in the area related to the implementation of payment of trade zakat by coffee shop business actors who when seen already have a lot of profit even exceeding the capital spent. How many coffee shops are scattered in Bireuen but not a few of the many coffee shop business actors who do not understand related to the implementation of payment of zakat on coffee shop trade because seen from the amount of profit and may have reached the nisab zakat.

2. RESEARCH METHODS

This type of research is qualitative using an empirical juridical approach and is descriptive in nature. The research location was conducted at a coffee shop in Kota Juang District, Bireuen Regency. Data sources come from primary data obtained directly from interviews with coffee shop business actors and secondary data obtained from legal literature, articles, and other legal documents. Data collection techniques are carried out through field and library research, which are then analyzed descriptively to provide a good and clear picture and conclusion. The data is presented in the form of descriptions that answer research questions regarding the implementation of trade zakat payments at Coffee Shops in Kota Juang District, Bireuen Regency.

3. RESEARCH RESULTS AND DISCUSSION

3.1. Understanding the Implementation of Trade Zakat Payment by Coffe Shop Business Actors in Kota Juang District, Bireuen Regency

Some scholars interpreted the verse about the obligation to give zakat, including Imam at-Tabari said in interpreting the verse of the Qur'an surah Al- Baqarah that the meaning of the verse is "zakat a good portion of what you earn with your efforts either through trade or carpentry, in the form of gold and silver." Mujahid said that "a good portion of what you earn," saying that the meaning is from trade.¹⁴ "Mujahid said that "a good portion of what you earn", saying that the meaning is from trade. And Imam Jashah also said in Ahkam Al-Qur'an narrated from a group of salaf scholars that what is meant by the results of your efforts in the Qur'anic verse of surah Al-Baqarah is the results of trade.

Hasan al-Basri said: "When the time comes for paying zakaah on one's wealth, one should pay zakaah on all one's wealth.¹⁵ In addition to that, he must pay zakaah on all the goods that he trades and on all his receivables, except for those for which he cannot expect payment. "And Imam

¹⁴ Taufik Nurhadi. *Zakat on Trade in the Sharia Context*. Media Pressindo, Jakarta, 2019, pp. 50-80.

¹⁵ Umar Al Faruq, et al. "The Urgency of Studying the Rasm of the Qur'an in the Modern Era." *Journal of Islamic and Social Religious Studies* 1, No. 4 (2024): 211-215

Nakha'i said: "A person should value the wealth that he intends to trade, and when the time comes for paying zakaah on it, he should pay zakaah on all the wealth that he has in his hand."¹⁶

One of the forms of zakat that must be paid by business actors in Kota Juang District, Bireuen Regency is trade zakat. Zakat is obligatory without any difference of opinion on the value of the goods, not on the goods themselves. The obligation of trade zakat is 2.5% of the value of goods, such as money based on the agreement of the scholars.¹⁷ With the high public awareness of trade zakat, it will have an impact on the high, the amount of zakat collection, and the more assistance that is distributed.¹⁸

Discussing the issue of trade is certainly very interesting, because this work is the same as that carried out by the Prophet and his companions, including the work that has the opportunity of 9 parts of sustenance out of 10. The obligation of trade zakat serves religious, spiritual, financial, economic, social, political purposes, which ultimately achieve the prosperity and welfare of society.¹⁹ But not all of the coffee shop business actors understand the implementation of trade zakat payments, as said by the owner of Havana Garden Coffee shop, he said: "I don't know about zakat because as far as I know, coffee shops do not pay trade zakat and every year the income we get is also different."

Based on the interview, the opinion understood by the owner of the coffee shop is that trade zakat on the coffee shop business is not fully understood, and what is understood only applies to grocery stores, wholesale clothing stores and the like.²⁰ Likewise, Rumoh Tuha coffee shop according to the confession of the business owner "income each year in this coffee shop business is also different, but in each year there are those who have exceeded 85 grama of gold and per year there are also those who have not reached 85 grams of gold, 50 from that the owner does not really understand the implementation of trade zakat payments and has not implemented it". Therefore, the business owner has never paid trade zakaah on his business because he believes that the income that varies every year does not include the obligation to pay zakat.²¹

Based on the opinion of the business owner of De Faree coffee shop, the owner of this business has a lot of understanding related to trade zakat, trade zakat is zakat from the proceeds of his business which is issued at 2.5% per year, and according to the owner's confession, he has implemented zakat almost every year starting from the middle of the business, but at the beginning of the year he did not implement it because he had not reached the nisab zakat.²²

According to the WD coffee shop business owner during the interview process also explained related to his understanding of trade zakat, trade zakat from the proceeds of his business is deducted net and then zakat is issued at 2.5% per year.²³ And then according to the business owner of Starblack coffee shop in Kota Juang District, Bireuen Regency, he has also paid trade zakat almost

¹⁶ Linda Wardani. "Zakat on Ornamental Plant Trade Results in the Perspective of Islamic Law (Case Study at Gardena Flower Shop Jl. Urip Sumoharjo No. 202 Bandar Lampung)." Phd Diss., Uin Raden Intan Lampung, 2018.

¹⁷ Siti Rohani. "The Role of the National Amil Zakat Agency (BAZNAS) Toward Trade Zakat in Metro City." Phd Diss, Iain Metro, 2018.

¹⁸ Nico Aldino. "The Role of Productive Zakat Utilization on Community Welfare in the Implementation of Sustainable Development Program Goals (Sdgs) (Case Study: Baznas North Sumatra Province)." Phd Diss., State Islamic University of North Sumatra, 2021.

¹⁹ Risnawati, "Community Understanding in Issuing Zakat on Trade (Study on Balangtanayya Village, Takalar Regency)", *Journal of Alauddin Makassar Stute Islamic University* 1, no. 2, 2017, pp. 4-5.

²⁰ Havana Coffee Shop Business Owner, Interview, Kota Juang Sub-district, Bireuen Regency, July 09, 2024.

²¹ Rumoh Tuha Coffee Shop Business Owner, Interview, Kota Juang District, Bireuen Regency, July 09, 2024.

²² Fahrizal, Business Owner of Dee Faree Coffee Shop, Interview, Kota Juang District, Bireuen Regency, July 09, 2024.

²³ Zainuddin, Business Owner of Wd Coffee Shop, Interview, Kota Juang District, Bireuen Regency, July 09, 2024.

every year if it has reached nisab and he also believes that paying trade zakat is partly to clean up our assets as Muslims and paying zakat is also one of the four pillars of Islam.²⁴

One of the factors that cause business actors not to pay zakat is due to lack of knowledge about trade zakat, one of the things that can be used in increasing trade zakat is providing consequences to the surrounding community so that they can realize the importance of paying trade zakat and can learn more about the awareness to carry out zakat on the trade proceeds obtained.²⁵

The understanding of trade zakat must be understood by business people before starting their business in this case it will be more anticipated in the future against the things that will be faced if the business that is occupied produces maximum results it becomes the basis of reference for traders, especially those in Kota Juang District, Bireuen Regency so that all understand in depth about trade zakat both for coffee shop businesses, clothing stores, grocery stores, and others

3.2. Implementation of Zakat on Trade by Coffe Shop Business Actors in Kota Juang District, Bireuen Regency

The majority of scholars agree that trade zakaah is due on every Muslim if the conditions are met. However, many Muslims neglect their obligation to pay zakat and there are still many Muslims who do not fully understand this zakat issue, including trade zakat. Zakat has a function to channel some of the wealth of the community who or who have a business that has reached the nisab zakat to the eight groups of people who are entitled to receive zakat.²⁶

In this section the author will explain how the implementation of trade zakat. Before the author explains about the implementation of trade zakat payment by coffee shop business actors, here will be explained first things related to the calculation of trade zakat in order to make it easier to understand.

1. Wealth in the form of goods purchased but not yet sold.
2. In the form of concrete money, such as money in a bank savings account or in his hand.
3. In the form of receivables that are in the hands of others which cannot be avoided due to the nature of trade and transactions. Of course, there are receivables that can be expected back and also those that cannot be expected back."²⁷

A merchant, when the time for zakat comes, should combine all his wealth consisting of capital, profit, savings, and receivables that can be expected to be returned, then empty all his merchandise and count all the goods and add the money that can be expected to be returned and also those that cannot be expected to be returned, then pay 2.5% zakat.

Zakat on trade carried out by De Faree coffee shop business actors, namely by calculating all net assets then multiplied by the zakat rate. Net assets are obtained from the remaining assets at the end of the year and added to the net profit and then multiplied by the zakat rate of 2.5%. In the first year when his business reached the nisab, he calculated zakat at the end of the year and so did the following years, and distributed it directly to people who were entitled to receive zakat. ²⁸

²⁴ Albertjester, Starblack Coffee Shop Business Owner, Interview, Kota Juang Sub- district, Bireuen Regency, July 09, 2024.

²⁵ Risnawati. "Community Understanding in Issuing Zakat on Trade (Study on Balangtanayya Village. Takalar Regency)," *Student Scientific Journal* 3, no. 2, 2020.

²⁶ Fauza Nur Aksa, et al. "Management of Rice Agricultural Zakat Based on Qanun Number 10 of 2018 concerning Baitul Mal", *Multidisciplinary Scientific Journal* 1, no. 7, 2023, pp.76.

²⁷ Yusuf Qardhawi. *The Law of Zakat*. Litera Inter Nusa Library, Jakarta, 2011, Page 4

²⁸ Fahrizal, Business Owner of Dee Faree Coffee Shop, Interview, Kota Juang District, Bireuen Regency, July 09, 2024.

WD coffee shop business owner when interviewed said that his coffee shop carried out trade zakat by calculating all assets and multiplying by the zakat rate and issuing 2.5%. He also said that trade zakat is directly handed over to those who are entitled to receive it.²⁹

According to the business owner of Starblack coffee shop during the interview, the implementation of trade zakat carried out in his business calculates the capital, savings and debts that are still intended for the business and multiplies by the zakat rate and also issues zakat of 2.5% per year and hands over the zakat directly to those entitled to receive.³⁰ In the Starblack coffee shop, the calculation of zakat is exemplified by the business owner, as follows The profit earned at Starblack coffee shop in 2023 is Rp. 90,000,000, the capital in the coffee shop in 2023 is Rp. 40,000,000 and has a debt of Rp. 10,000,000, then the calculation is capital-debt=Rp. 40,000,000-Rp. 10,000,000..000,000-Rp. 10,000,000 = Rp. 30,000,000, so the amount of zakat assets is; Rp. 30,000,000 + Rp. 90,000,000 = Rp. 120,000,000, zakat that must be paid Rp. 120,000,000 x 2.5% = Rp. 3,000,000.

In this study there is also an opinion from Ustadz Dayah and the head of Baitul Mal Bireuen regarding the implementation of trade zakat for coffee shop business actors according to Ustadz Dayah's submission from the results of the interview said that the implementation of trade zakat, especially the coffee shop business, is the same as other business trade zakat, it's just that the nisab must be seen every year because The business can change very drastically due to the number of visitors and income generated and not the number of goods that become capital in the business but only in the form of money capital saved by business people and then to be used again as business capital or turnover of savings money to be used as capital again into a business that is traded in the coffee shop.³¹

According to the recognition of the head of Baitul Mal Bireuen, the implementation of trade zakat payments made by business traders in Kota Juang Sub-district, Bireuen Regency is only a small part that deposits to Baitul Mal Bireuen, this is because the people of Aceh, especially Bireuen Regency, many people carry out the payment of zakat privately and directly give it to those entitled to receive zakat not through Baitul Mal, The implementation of zakat in Baitul Mal is mostly the implementation of professional zakat payments made at Baitul Mal Bireuen, this is based on reaching the nisab of 2.5% per year on professional zakat as well as trade zakat.³²

In this case it can be seen that the community is very enthusiastic in carrying out the obligation to pay zakat but unfortunately from this there are also business actors who do not understand the provisions of zakat so that there are records in terms of the implementation of trade zakat. The people who are entitled to receive zakat in the Bireuen Regency area are very enthusiastic in waiting for the ration of receiving zakat because the conditions are very concerning and very worthy of being received by the poor and poor people, this was revealed by one of the business actors who handed over the results of his trade zakat directly.

4. CONCLUSIONS

The understanding and implementation of trade zakat by coffee shop business owners in Kota Juang Sub-district, Bireuen Regency, can be concluded that although the obligation of trade zakat is an important part of Islamic teachings, its understanding and implementation in the field still varies. Many business owners, such as the owners of Havana Garden and Rumoh Tuha coffee shops,

²⁹ Zainuddin, Business Owner of Wd Coffee Shop, Interview, Kota Juang District, Bireuen Regency, July 09, 2024.

³⁰ Albertjester, Starblack Coffee Shop Business Owner, Interview, Kota Juang Sub- district, Bireuen Regency, July 09, 2024.

³¹ Tgk Rijaldi Amri, Ustadz Dayah Nurul Fata, Interview, Kuta Blang District, Bireuen Regency, July 12, 2024.

³² Tgk M. Hafidz, Head of Baitul Mal, Interview, Bireuen Regency, July 10, 2024

do not fully understand this zakat obligation, which is often equated with other types of businesses with coffee shops. Meanwhile, businesses such as De Faree and Starblack coffee shop show a better understanding by routinely issuing zakat of 2.5% of assets that have reached the nisab. The main factor that hinders the implementation of zakat is the lack of knowledge on how to calculate and the obligation of trade zakat. Therefore, it is recommended that socialization and education on trade zakat be strengthened to improve understanding among business actors, as well as for them to be more consistent in carrying out this obligation in accordance with the provisions of Islamic law.

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