

UNIVERSITI TEKNOLOGI MARA

**THE RULING OF ZAKAT ON
INCOME : A COMPARATIVE
STUDY BETWEEN THE STATE OF
PERAK AND THE STATE OF
SELANGOR**

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Academic Writing submitted in partial fulfillment of
the requirements for the degree of **Bachelor in
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AUTHOR'S DECLARATION

I declare that the work in this academic writing was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work, unless otherwise indicated or acknowledged as referenced work. This academic writing has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Under Graduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

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ABSTRACT

Zakat is a pillar of Islam that Muslims must perform. Zakat income is also among the obligatory zakat on Muslim individuals. However, in Malaysia the income zakat law varies between states. The implementation of paying zakat income is mandatory as mentioned in the Quran and Hadith. The National Fatwa Council stipulates that the income zakat law is mandatory for every Muslim individual who is eligible to do so. Since the administration of zakat is under the State Government the State Islamic Religious Council, the payment of zakat income is based on the State Fatwa Council. This study looks at differences of opinion in two states in the State of Selangor and Perak. In Selangor, the Selangor State Fatwa Council stipulates that qualified Muslims are obliged to pay zakat income and payment can be made even though it is not enough to haul. But calculations must be enough. While the Perak Fatwa Council stipulates that the obligation to pay zakat income is compulsory only when it is enough. This means that when the income reaches the haul period then the obligation to pay the zakat income. The difference between the two states is the haul condition. The outcome of this study also shows the need for further refinement of these laws for the good of future Muslims.

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Finally, the authors apologize for the shortcomings in this thesis. It may be beneficial in the coming study of the whole society, especially Muslims. The author also welcomes suggestions for improvement for this thesis.

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