AHKAM

Jurnal Ilmu Syariah

DAFTAR ISI

GOVERNMENT POLICY ON ZAKAT AND TAX IN INDONESIA

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Abstract. *Government Policy on Zakat and Tax in Indonesia*. New Order Government tends to consider as zakat and tax liabilities are different. There is an exciting development in the era of reform with the passage of Act No. 38 of 1999 on the Management of Zakat and converted into Act 23 of 2011. It seems that the government has to have the desire to accommodate the charity as potential aspects to reduce taxes. Moreover, the idea of integrating the zakat and taxes in one more incentive system sounded. If this is true, the government may implement two points of *maqâshid al-syarî'ah*, namely ḫifzh al-dîn and ḫifzh al-mâl.

Keywords: zakat, tax, *maqâshid al-syarî'ah*

Abstrak. *Kebijakan Pemerintah tentang Zakat dan Pajak di Indonesia.* Pemerintahan Orde Baru cenderung mempertimbangkan zakat dan pajak sebagai kewajiban yang berbeda. Ada perkembangan menarik di era reformasi dengan disahkannya Undang-Undang No. 38 Tahun 1999 tentang Pengelolaan Zakat dan diubah menjadi Undang-Undang No.23 tahun 2011. Nampaknya pemerintah telah memiliki keinginan untuk mengakomodasi zakat sebagai aspek potensial untuk mengurangi pajak. Selain itu, gagasan untuk mengintegrasikan zakat dan pajak dalam satu sistem semakin gencar didengungkan. Jika hal ini terwujud, pemerintah dapat mengimplementasikan dua poin dari *maqâshid al-syarî'ah*, yaitu ḫifzh al-dîn dan ḫifzh al-mâl.

Kata kunci: zakat, pajak, *maqâshid al-syarî'ah*

Introduction

Zakat is an obligatory obedience ('*ibâdah*) and a pillar (*rukn*) of Islam commanded in the Quran along with the prayer as stated in Quran, such as in chapter al-Baqarah [2]: 110 and al-Tawbah [9]: 11. Zakat was also an obligatory obedience during the times of other prophets before Muhammad, which signifies its importance as obedience and its role in socio-economic life of Muslims.[1]

Zakat is not merely obedience because it has significant role in the development of a healthy and peaceful social environment. Zakat is can also be considered as an obligatory tax on the wealth of Muslims. It is regarded as one of the most important sources of fund available within the Islamic economy and financial system. Zakat produces economic and social benefits to the Muslim countries. Moreover, zakat also forms social bonds and acts as a social security system among Muslims.[2]

As one of the five pillars of Islam, zakat is not viewed solely from the perspective of religion as a form of religious rite, but it plays an important role socially and economically in ensuring justice and economic welfare of the society. In this context, zakat serves as an instrument for the redistribution of wealth from the rich to the poor. According to Kahf, zakat is indeed a cornerstone of Islamic economic system and the most important fiscal and distributive mechanism of Islamic economy. To some extends, however, zakat has some similar goals to tax in terms of increasing social welfare.

Furthermore, in Indonesian case, there is an interesting statement in Act Number 23 Year 2011 on Zakat Management about the relation between zakat and tax. Clause2 2 of this act states that zakat paid by *muzakkîy* to Badan Amil Zakat Nasional (National Board for Zakat Collector) or Lembaga Amil Zakat (non-government institutions for zakat collector) can be a component to reduce taxable

[1] Nuruddin Mhd Ali, *Zakat sebagai Instrumen dalam Kebijakan Fiskal*, (Jakarta: RajaGrafindo Persada, 2006). p. XIX.

[2] Eko Suprayitno, "Zakat as a Deductible Income Tax: The Effect on Tax Revenues and Social Justice in the Federal Territory of Malaysia," paper was presented in 13th Annual International Conference on Islamic Studies, organized by IAIN Mataram and Ministery of Religious Affairs, 18-21 November 2013. p. 1-2.

income (Penghasilan Kena Pajak). It is similar to the previous act on Zakat Management, Number 38 Year 1999 clause 14 (3). Related to this statement, one of main problems discussed and debated in Indonesia is an incentive for Muslim taxpayers. Zakat is used as a reduction of tax income. The law system for Muslim taxpayers in Indonesia insists that zakat payment only reduces gross income. It means that zakat payers still experience double tax accounting so that the principle of justice is not achieved by zakat payers.[3] In addition, many economiststhink that if zakat is used as a tax reduction, it will give negative effect on tax receipts. That is, if the charity is used as a tax reduction, it would reduce tax receipts. Hence, there are two important questions described in this article: why does the Indonesian government not directly state that zakat is as a component of tax deduction? How does *maqâshid al-syarî'ah* view this policy?

This study describes a picture of the implementation of government policy on zakat and tax in Indonesia. The scope of the study is on the integration policy of zakat and tax in Indonesia viewed from *maqâshid al-syarî'ah*.

The Zakat System in Indonesia

Zakat means pure, growth or increase.[4] By paying zakat a Muslim may purify and clean his/her wealth and heart.[5] All Muslims whose wealth is above the minimum zakatable limit (*nishâb*) are required to pay zakat. Zakat also plays an important role in Islamic social welfare system to alleviate poverty in Muslim nations, including Indonesia.

The potential number of zakat in Indonesia is really fantastic. PIRAC (Public Interest Research and Advocacy Center) did survey on ten cities in 2007. The result shows that zakat potential of Muslims in Indonesia reaches IDR 19,3 Trillion. In detail, it is stated that 59% of *muzakkîy* (zakat payer) is prefer paying zakat and donation in the near mosque to giving it to the zakat organization. Meanwhile, Yasin as reported by Nashr and Saimkayadibi[6] estimated that the potential of zakat in Indonesia reached Rp 6,5 Trillion. This result is based

on assumption that the number of *muzakkîy* is 18,7% of Indonesian population and the price of gold is IDR 102,200/gram. This estimation needs to be revised as the gold price has increased. Recently, it has been reported by Faculty of Economics and Management of Institut Pertanian Bogor (FEM IPB) in 2011 that the zakat potential is IDR 217 trillion.[7] It is obviously huge.

In Indonesia, the administration of zakat pertains to Islamic laws and customs. It lies under the Act Number 23 year 2011. The management and administrative model of zakat in Indonesia, according to Act Number 23 Year 2011 clause 6 should be organized by Badan Amil Zakat National (National Board for Zakat Collector). Government provides the authority to BAZNAS to coordinate zakat in national level. Besides BAZNAS, the act acknowledges non-government zakat institutions, Lembaga Amil Zakat (non-government institutions for zakat collector). People may establish LAZ with permission from Ministry of Religious Affairs, such as Dompet Dhuafa Jakarta, Yayasan Dana Sosial Al-Falah Surabaya and Rumah Zakat Bandung. It is reported that there are one central BAZNAS, 33 provincial BAZNAS and around 400 BAZNAS in cities. In addition, there exist 19 national LAZ which can operate throughout the country. Thus, LAZ may play important roles to support BAZNAS in zakat management.[8]

The administration of zakat in Indonesia is different from that in Malaysia. In the latter country, the administration of zakat lies with the respective Islamic Council of each state and the federal territories also have their own councils. Thus, under this system all religious matters are under the jurisdiction of each state in this country. Due to that, the quality of services provided by the respective Islamic Council in zakat administration is different from one state to the other. The practise of zakat is based on the *syarî'ah* while the taxation practise is based on the Malaysian Income Tax Act.[9] Meanwhile, in Indonesia, there is no different between states or provinces because the rule is only one from the government.

In Indonesia, zakat and taxation do not run in parallel. A Muslim has double burden to pay zakat and tax in different ways. For example, a Muslim should pay income zakat in January but he/she also have to pay the tax in March. The administration of zakat and tax is different. Zakat should be paid to LAZ or BAZ but tax should be paid to tax office. It works independently.

[3] Masdar Farid Mas'udi, *Pajak Itu Zakat, Uang Allah untuk Kemaslahatan Rakyat*, (Bandung: Mizan, 2010), p.100.

[4] Jamâl al-Dîn Muḥammad ibn Mukarram al-Anshârî Ibn Manzhûr, *Lisân al-'Arab*, (Kairo: Muassasah al-Mishriyyah al-'Âmmah, No date), Vol.19. p. 78.

[5] Yusuf Qardhawi, *Fiqh al-Zakat*, (Beirut: Muassasah al-Risalah, 1997), Vol. I., 38.

[6] Nashr Akbar & Saimkayadibi, "Integrating *Zakat* into Indonesian Fiscal System in the Light of *Siyasah Shar'iyyah*", paper presented at National Seminar on Contemporary Fiqh: Issues and Challenges, organized by Department of Fiqh and Usul al-Fiqh, Kulliyyah of IRKHS IIUM, 2012, p. 382.

[7] Zakat Magazine, May 2013 edition, published by Badan Zakat Nasional Pusat Indonesia, p. 6.

[8] Alfitri, "The Law of *Zakat* Management and Non-Governmental *Zakat* Collectors in Indonesia", in *International Journal of Not-for-Profit Law,* Vol. 8, No. 2, p. 55-64.

[9] Eko Suprayitno, "Zakat as a Deductible Income Tax…", p. 4.

The Development of Zakat Management in Indonesia

Before 1999, the involvement of the government in managing zakat was unclear. The establishment of Ministry of Religion in January 1946 in order to manage the religious matter still does not work since zakat is excluded from the tasks of ministry. It can be seen that there is no any special department organizing this matter. Furthermore, Presidential Decree Number 07/PRIN/10/1968 gave chance to incorporating the matters of zakat into the responsibilities of the state. Thus, some governors start to establish a semi-autonomous zakat agency, called BAZIS. It was founded in Jakarta in December 1968, East Kalimantan in 1972, West Sumatra in 1973, West Java and South Kalimantan in 1974, and North Sulawesi and South Sulawesi in 1985. Each provincial BAZIS also had three basic levels: regency (kotamadya or kabupaten), district (kecamatan) and village (kelurahan). Even though, some non-government organizations such as Muhammadiyah and Nahdatul Ulama (some social organizations) are still organizing zakat in their communities.[10]

The implementation of zakat in Indonesia is firstly based on Act Number 38 Year 1999 on Zakat Management. This act does not include Islamic Law (*fiqh*) of zakat in detail since it just focuses on management. There are some objectives of zakat management as stated in the Act Number 38 Year 1999 clause 5: (1) To increase the service for the community in performing zakat obligation according to the *syarî'ah*; (2) To improve the role and function of religious institution in realizingpeople's welfare and social justice; and (3) To increase the benefit and advantage of zakat.

Currently, it has been revised by the new Act Number 23 Year 2011 clause 3, that the goals of zakat management are: (1) To improve service effectiveness and efficiency in zakat management; and (2) To increase zakat benefits to realize people's welfare and poverty alleviation.

From these statements, it may be concluded that the main goal of zakat management in Indonesia is to raise the professionalism of zakat institution to serve people in order to realize social welfare.

Regarding the relationship between zakat and tax, Act Number 38/1999 clause 14 (3) as well as Act Number 23/2011 clause 22 have mentioned that zakat can be an incentive for the tax payer. Zakat may deduct the taxable income. Even though, the recognition of zakat as tax deduction just started in year 2000 after

revising the act of tax with the act Number 17/2000. However, the implementation of this act is started in 2003 after the issuance of Dirjen Pajak resolution No. KEP-163/PJ/2003.[11]

Maqâshid al-Syarî'ah

The understanding of *maqâshid al-syarî'ah* is an essential need for every Muslim. It is significant to have better understanding on Islamic textual references (nash al-syar'i), as well as to extract the Islamic laws from its Quran and Hadis. The term of *maqâshid* and *al-syarî'ah* are derived from the Arabic word that means objectives of Islamic law.[12]

Islamic teachings in the Quran and Hadis aim at creating the benefits for human beings. *Mashlaḥat* (benefits) is the goals of Islam. Imâm al-Ghazâlî, as quoted by Sumbulah,[13] says that benefits are called *maqâshid al-syarî'ah*. According to Abdul Karim Al-Zaidan, as quoted by Kamali,[14] *maqâshid al-syarî'ah* refers to an act of achieving and protecting the benefits and good (*mashâliḥ*) for the sake of human beings. In the sense of contemporary Islamic law, *maqâshid al-syarî'ah* has two functions, as doctrine and method. As a doctrine, *maqâshid al-syarî'ah* has a goal to implement the benefits for human beings, especially Muslims. As method, *maqâshid al-syarî'ah* is a tool of analysis for the dynamics of social reality in the surroundings. For this sense, there are three different priority scales to measure the *mashlaḥah*. They are *mashlaḥah dharûriyyah* (the necessities), *mashlaḥah ḥâjiyyah* and *mashlaḥah taḥsîniyyah*.[15]

The first category is the necessities (*dharûriyyah*) that covers five are as which are the basic needs of human's existence: religion (*al-dîn*), life (*al-nafs*), intellectual (*al-'aql*), lineage (*al-nasb*) and property (*al-mâl*). These five necessities are the basic need for human existence. Whoever neglects it, their life will turn upside down, full of chaos and lead into total disruption. Therefore,

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[10] Alfitri, "The Law of *Zakat* Management…", p. 55-64.

[11] Alfitri, "The Law of *Zakat* Management…", p 55-64. See also Sudirman, *Zakat dalam Pusaran Arus Modernitas,* (Malang: UIN Malang Press, 2007), p 75.

[12] Moh. Toriquddin, "Pengelolaan Zakat Produktif di El-Zawa UIN Maliki Malang Perspektif Maqashid Shariah Ibnu Ashur," Disertasi (Surabaya: Graduate Program Universitas Islam Negeri (UIN) Sunan Ampel, 2014). p. 53.

[13] Umi Sumbulah, "Mewujudkan Etika Universal Islam di Tengah Pluralitas Agama dan Peradaban (Perspektif Maqashid Al-Syariah),*"* paper presented in Inauguration Ceremony at UIN Maulana Malik Ibrahim Malang, p. 3.

[14] Mohammad Hashim Kamali, "Maqasid al Shariah: The Objectives of Islamic Law", in http://www.sunniforum.com, retrieved on 8 March 2014.

[15] Mohammad Hashim Kamali, "Maqasid al Shariah…".

they should protect and safeguard them in order to maintain their lives as good as possible. For example, in order to establish and attain the necessity of spirituality, Allah gave orders to believe in 6 pillars of *îmân*. He encourages to have the *halâl* marriage and to consume *halâl* and *thayyib* foods in order to protect the descent and life. This is in line with the prime goal of *syarî'ah* which is the advantages (*mashlahah*) of human being.

The second category is the convenience (*hâjiyyah*). It refers to something that people require to avoid constraint and difficulties in their life. The main purpose is to eradicate hardship and difficulties. People can still survive if they avoid this interest but their life will be a bit difficult. For instance, Allah permits variety types of Islamic contract used in daily business transactions as such *ijârah*, *salam*, *istitsnâ'*, *musyârakah* and *mudhârabah*. Muslims society needs these kinds of contracts whenever they wanted to do their daily activities.[16]

The third category is the refinement (*tahsîniyyah*). It refers to the act to make human life easier and always in line with the highest standard moral conduct. If people neglected it, it will not affect the whole life structure or making life difficult and hard, but life become far from the moral virtues and good nature. The syarî'ah has preserved the refinements concentration particularly in various scopes of life aspects such as custom, ritual and culture.[17]

The discussion about *dharûriyyah* in the later period was promoted by al-Syâthibî. He wrote a very popular book, al-Muwâfaqât fî Ushûl al-Syarî'ah. Al-Syâthibî is one of outstanding scholars in *ushûl al-fiqh*. He emphasizes that the principle of *mashlahat* is really important in the discussion of Islamic law.[18]

In the sense of zakat and tax, the implementation of *dharûriyyah* is relevant to see the various ways of *dharûriyyah*. This theory is useful to see the government policy on zakat and tax in indonesia.

Research Method

This paper is employing descriptive analysis about the implementation of *maqâshid al-syarî'ah* in government policy on zakat and tax in Indonesia. It reveals some current research on zakat and tax. Furthermore, it examines the government policy whether it has advantages (*mashlahat*) or disadvantages (*mafsadat*) in the view of *maqâshid al-syarî'ah*.

Before measuring the government policy on zakat and tax with *maqâshid al-syarî'ah*, it is important in the first part of the discussion to describe the feasibility of zakat to be integrated in tax policy as reported by Nashr and Saimkayadibi.[19] They explain that there are four areas to measure this feasibility: strength, weakness, opportunity and threat. In the end of the discussion, some measurements of *maqâshid al-syarî'ah* are displayed.

In the point of strength, Nashr and Saimkayadibi[20] observes some strengths of the integration of zakat and tax to be one policy, there are: first, government policy has power to make zakat payment compulsory. Many verses of Quran have stated the obligation of zakat for Muslims. Allah often relates the obligation of zakat with the obligation of *shalât*. Moreover, it is stated in chapter Fushshilat [41]: 6-7 that the unbelievers are those who do not pay zakat and disbelieve the hereafter. There are also many hadis explaining its obligation.

Unfortunately, the current system allows Muslim people to refuse zakat payment. As mentioned above that the Zakat Management Act Number 38/1999 as well as Act Number 23/2011 do not introduce any punishment for zakat defaulter. Consequently, the amount of zakat collected is still far from its potential amount. BAZNAS reports that the collected zakat in 2010 reaches IDR 1,2 trillion and around 2,28 million people take the benefit of zakat. Meanwhile, the potential is Rp 19,3 trillion according to PIRAC and IDR 217 trillion according to FEM IPB as mentioned in the beginning of this paper. In comparison to the Gross Domestic Product (GDP), the total of Indonesian zakat proceeds is not more than 0,1%.

Second, disbursement will be much more effective. One of problems in zakat management is the absence of a complete data about *mustahiq* (who are eligible to receive zakat). Each institution has its limited own data. It is difficult for zakat institution to have a complete list of *mustahiqs* in national level. As a result, there are some people who are not receiving zakat although they are really in need or might be categorized as *mustahiq*. Coversely, there are some people who receive zakat twice or even more. Al-Qaradhawî as quoted by Nashr and Saimkayadibi,[21] insists that if zakat distribution is left to individuals, one poor person may receive zakat from several rich people while another poor person

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[16] Mohammad Hashim Kamali, "Maqasid al Shariah…".

[17] Mohammad Hashim Kamali, "Maqasid al Shariah…".

[18] Sumbulah, "Mewujudkan Etika Universal…", p. 4.

[19] Nashr Akbar & Saimkayadibi, "Integrating *Zakat* into Indonesian Fiscal System…".

[20] Nashr Akbar & Saimkayadibi, "Integrating *Zakat* into Indonesian Fiscal System…".

[21] Nashr Akbar & Saimkayadibi, "Integrating *Zakat* into Indonesian Fiscal System…".

may be neglected. It happens because each individual has personal interest to spend zakat. The integration of zakat may solve this problem since the government has the authority to collect the complete data of people.

Third, zakat can help the government to achieve the development goals. The big potential of zakat fund may help the government programs especially in the poverty alleviation. In fact, zakat can help the government to build schools and road as a portion of fî sabîl Allâh (in the way of Allah). Thus, the government should manage zakat fund and tax fund properly and then synergize both of them in order to realize the development goals.

However, there are some weaknesses of the implementation of this idea: first additional burden to the government. It is often argued that government should not operate zakat since it will add more burdens to the government. State should only focus on the tax management. The government should not interfere with religious matter. Moreover, zakat should be governed by groups of communities or private institutions. It may benefit to the development of civil society without the intervention of government.

Second, either reduce the tax income or impose double tax to the Muslims. The integration of zakat and tax should be formed appropriately and planned well. The model of integration should be designed seriously. For timebeing, the relationship between zakat and tax in Indonesia is that zakat payment may reduce the taxable income. For example, the taxable income is IDR 100 million while the zakat payment is IDR 2,5 million. Thus, the tax that should be paid is the 10% of the taxable income after reduced by the zakat payment. In simple, it is 10% of IDR 97,5 million which equals to IDR 9,75 million. This policy is, of course, determined after long debate with tax department since it may reduce their income. Moreover, there are some proposals from scholars to make zakat as the element that may reduce the tax payment like in Malaysia. Some of them are Hafidhuddin and Mas'udi. For instance, the taxable income is IDR 100 million while the tax rate is 10% which equals to IDR 10 million. However, if he paid zakat for IDR 2,5 million, then, the tax that should be collected to the government is only IDR 7,5 million (10 million–2,5 million).

From above calculation, it is found that the second model has lower tax compared to the first model. In this case, the tax received by government will be lower. As a result, the income of government will be reduced. In fact, the income of government is still the same, IDR 10 million but the tax department keeps the IDR 7,5 million while zakat department is keeping the rest, IDR 2,5 million.

On the contrary, if the model is that the zakat may not reduce the tax, it may put additional burden for the Muslims as they should pay "double tax", original tax plus zakat. Following the above example, Muslims should pay IDR 12,5 million (IDR 10 million + IDR 2,5 million). This will be unfair for Muslims since they are imposed to pay IDR 12,5 million while non-Muslim only pay IDR 10 million. In short, the fair model should be built.

In terms of opportunity, some opportunities are as follows: (1) Indonesia is a Muslim country. Indonesia is not an Islamic state but it has Muslim majority. The Muslim population of Indonesia is 88,1% which equals to 205 million in 2010.[22] Since the majority is Muslim, the idea for integration will be easily accepted by the majority. (2) The increasing of Muslim's awareness toward zakat. The awareness of people towards zakat is increasing. It can be seen from the increasing of zakat collection. In 2010, the amount of zakat that has been successfully collected by zakat organization is about IDR 1,5 trillion where in 2009 the collected zakat is about IDR 1,2 trillion. Thus, there is 25% improvement. Moreover, it can also be seen in the willingness of legislative to legalize the Zakat Management Act Number 23 year 2011. (3) The failure of conventional system. Gini index of Indonesia in 1984 is 30,4% but in 2009 it becomes 36,8%. It means that gap between the rich and the poor is widening and not narrowing. Moreover, it is reported in 1984 that 24,91% of total income of Indonesian people belongs to 10% of people but in 2005 those 10% people may earn 28,51% of total income. Thus, the current system practiced in Indonesia fails to create welfare among society.

The poverty problem in Indonesia is like a cycle. According to the mainstream economy, the poor country will be trapped in poverty which is so-called vicious cycle of poverty. The solution proposed by this theory is to borrow funds from the foreign in order to cut this poverty cycle. Nevertheless, this idea fails to solve poverty problem even it creates another problem, debt trap. It is noted that the total debt of Indonesia per March, 2012 is 228,457 million of USD with the debt to GDP ratio 26,2%. The recent Greek crisis should be an example to be aware of the debt trap. Having considered this condition, it is wise to look the solution proposed by Islam. One of solutions is the obligation of zakat and the suggestion to pay infâq and shadaqah. The integration of zakat and tax provide a better solution to cut the cycle of poverty.

[22] Suryanatha, "3 Negara Muslim Terbesar di Dunia," in http://forum.kompas. com, retrieved on 9 March 14.

On the other hand, Nashr and Saimkayadibi[23] state some threats that may come from the external factors, there are: first, rejection of zakat non-government organization. In Indonesia, zakat is not only organized by government but also by private organizations. Those private organizations have played a big role in the society. Many schools, hospitals and others were built by them through zakat, *infâq*, *shadaqah* and *waqf* management. They have started to organize zakat before the independence of Indonesia. In addition, the establishment of Dompet Dhuafa, non-government organization of zakat institution/LAZ, has initiated a modern zakat management. The innovation and professionalism of Dompet Dhuafa has increased the trust of people to give their zakat to the institution.[24]

Having examined the big role that has been played by LAZ, the idea to integrate will get interruption from them. At least, there are some reasons that could be presented by them: (1) Lack of people trust toward government. (2) LAZ will be closed down, and (3) LAZ that has played a big role to develop society may lose some of their funds. Furthermore, the rejection also may come from the gross root society particularly those who have managed Zakat in villages (mosque, school, etc.). For instance, they rejected the implementation of act number 23 year 2011 about zakat management since two points of the act (clause number 38 and 41) stipulated that people are not allowed to act as '*âmil* (zakat operator) unless they got permission from the authorized government. Those who break the clause will be imprisoned for one year and or penalty up to Rp 50 million. They also questioned about the requirement to establish zakat organization which is stipulated in the clause 18.

Second, rejection of tax department. The rejection may occur from tax department. They may argue that the government should only focus to the tax. The government should think how to maximize it. The rejection could become harder if the integration may reduce the tax payment (tax credit). For instance, Ministry of Finance has enforced government to issue a government rule number 60/2010 when People's Representative Council were discussing about the legalization of zakat as tax credit. This rule is aimed to

reject the idea of zakat as tax credit and emphasized that zakat is considered only as tax deduction not more (not tax credit) and this facility is merely applied for those who pay zakat in the authorized zakat organization. In this case, the government should understand well that both zakat and tax are tools that help governments. The main goal of government is to achieve the development goal not to maximize the tax. The existence of zakat may reduce the tax but it may help government to reach the goal.

Third, lack of people's trust to the government. One of variables that influence *muzakkî* (zakat payer) to give his zakat to an institution or give it directly to the mustahiq is trust. *muzakkî* as zakat payer want their zakat reach to the *mustahiq* (zakat recipient). Hence, he will choose an institution that can be trusted to realize his hope. If he does not find any trustworthy institution, he will give it directly to the *mustahiq*. One of survey conducted by Hafidhuddin depicted that there are two factors determining the decision of *muzakkî* to choose an organization to manage their zakat, professionalism and trust (*amânah*). In addition, Siswantoro and Nurhayati[25] reveals that only trust and motivation affect significantly the preference of zakat as taxable income deduction and tax deduction positively. On the other hand, satisfaction has a negative sign with an insignificant result. This mean that respondents are quite satisfied with the zakat institution, then they assume zakat has different relation with tax. They do not concern with zakat as deduction of taxable income and as tax deduction. Motivation factors have higher response than others. It means that motivation can push respondents to pay zakat. It has significant and positive effect to zakat as tax deduction preference. On the other hand, only small portion of respondents who pay zakat to registered zakat institution (29,3%) and only very small respondents who conduct the restitution from tax surplus payment (0,8%). Despite different perception, 53,5% respondents agreed to have zakat as tax deduction. Government should impose zakat as tax deduction because it must be collected by government and disbursed separately to the selected recipients. On the other hand, there must be good coordination among government institutions who handle this issue, such as Ministry of Finance and Ministry of Religious Affairs.

Regarding the integration between zakat and tax, the trust of people should be built before the implementation. Currently, some people still do not

[23] Nashr Akbar & Saimkayadibi, "Integrating *Zakat* into Indonesian Fiscal System…".

[24] Umrotul Hasanah, "*Manajemen Zakat Modern, Instrumen Pemberdayaan Ekonomi Umat",* (Malang: UIN Malang Press, 2010), p. 120-124. See also Asnaini, *Zakat Produktif dalam Perspektif Hukum Islam,* (Yogyakarta: Pustaka Pelajar, 2008), p. 103-128, and Gustian Djuanda, (et.al), *Pelaporan Zakat Pengurang Pajak Penghasilan,* (Jakarta: RajaGrafindoPersada, 2006), p 1-10.

[25] Dodik Siswantoro and Sri Nurhayati, "Affecting Factors to Zakat as Tax Deduction Concern in Indonesia", paper was presented in International Islamic Conference 2011, p. 20-21.

put their trust to the zakat government organization, BAZNAS, even the institution has reformed their performance. Moreover, the occurrence of many issues in tax management such as corruption in these few years may affect the trust of people toward the ability of government to organize both zakat and tax. They may afraid that their zakat fund will be corrupted.

Fourth, rejection of non-Muslims and secularists. Non-Muslims and secularists may fight against the integration. They argue that Indonesia is not Islamic State although it is Muslim State. Zakat cannot be integrated into fiscal system since it is exclusively for Muslims. According to them, state should not govern the religious matter. Ali mentioned that there could be some communities which are phobia with the integration. They may refuse the integration and then say that this will cause nation disintegration. A sociologist of religion at Yogyakarta expressed his opinion that the tax-deduction policy for the zakat payer is a discriminatory since it is only applied for the Muslims. He advocated the government to be fair by applying the same tax policy to the non-Muslims since they also have sacred duties to make charitable donations. The critique and rejection will be stronger when zakat becomes one of fiscal tool and may rebate the tax payment.

Maqâshid al-Syarî'ah of the Integration of Zakat and Tax in Government Policy

In this part, it is interesting to discuss the *maqâshid al-syarî'ah* of the integration of zakat and tax. To answer the first question why the government does not directly states that zakat is a component of tax deduction, it is possible to use the findings of Nashr and Saimkayadibi as the source of analysis. The governement has no interest to integrate directly between zakat and tax because of some reasons: first, the government does not want to have additional burden. However, it is found that this reason is not essential. The government has a responsibility to realize people's welfare. This goal should be achieved even though the government should bear many tasks. By implementing the good governance, the government can manage the integration between zakat and tax so Muslim will not have double tax burdens.

Second, the government is afraid if the integration of zakat and tax in one system, it may reduce government income. It should be noted that the current system that enableszakatto deduct the taxable income, as proposed by Nashr and Saimkayadibi is actually not decreasing the government income but increasing the total income. For instance, in the absence of zakat, the tax on IDR 100 million is Rp 10 million (rate: 10%) and

the total income of government is only IDR 10 million. Meanwhile, when zakat is imposed, the Muslim (tax payer) should pay zakat for Rp 2,5 million and tax for IDR 9,75 million (10% out of Rp 97,5 million). Hence, the total income for government is IDR 12,25 million which is higher than when zakat is not imposed. Based on this assumption, some scholars propose zakat to be able to deduct the tax payment not the taxable income. In brief, the appropriate model should be built before the implementation.

Third, Indonesia is not a Muslim country. The voice of non-Muslims and secularists often more threaten the government. If zakat is integrated to tax, it is really exclusive treatment for Muslim. However, it depends on the strong willingness and commitment of government to implement and govern it. Good governance will eventually eliminate the lack of people trust. The government can spread the understanding on the advantages that may be achieved through the integration. The mechanism of integration should be discussed properly and intensively to increase the efficiency and the effectiveness of zakat and tax management. The integrated zakat and tax in Malaysia can be a good lesson for Indonesian government.

Furthermore, the integration of zakat and tax in government policy can be observed from *maqâshid al-syarî'ah*. As mentioned in literature review, there are three kinds of *maqâshid*: *dharûriyyah*, *hâjiyyah* and *tahsîniyyah*. In this sense, the integration of zakat and tax can be classified in *maqâshid dharûriyyah*. It means that zakat and tax are two different obligations but can be integrated since the government can play a significant role to manage zakat and tax together.

Maqâshid dharûriyyah covers five areas which are the basic needs of human's existence: religion (*hifzh al-dîn*), life (*hifzh al-nafs*), intellectual (*hifzh al-'aql*), lineage (*hifzh al-nasab*) and property (*hifzh al-mâl*). In the case of integration and zakat and tax, the related basic needs are religion and property. *Hifzh al-dîn* means that the government has consider Islamic teaching as one source of law even though Indonesia is not an Islam-based nation. The integration of zakat and tax can give the chance of Muslims to implement their religious teaching more confidently. They will pay zakat as a part of tax or vice versa. They do not need to manipulate the data of wealth since they will pay ones for zakat and tax. They will enjoy their life more meaningfully. *Hifzh al-mâl* means that the government may keep the wealth of Muslim from double burdens. By paying zakat as if paying tax, Muslim will be stimulated to pay zakat first and use the bill to reduce or even replace their tax. The integration of zakat and tax can protect Muslims' property in the sense that they will

purify their wealth either by paying zakat or tax.

In short, it can be concluded that the benefits (*mashlaḫah*) of the integration are higher than the disadvantages (*mafsadah*). Hence, it confirms the *maqâshid al-syarî'ah*. Nevertheless, the implementation of the integration could take several years due to several challenging factors.

Closing Remarks

There are three reasons why the government does not state directly that zakat is a component of tax deduction: (1) The government does not want to have additional burden. However, it is found that this reason is not essential. The government has a responsibility to realize people's welfare. (2) The government is worried if the integration of zakat and tax in one system, it may reduce government income. (3) Indonesia is not a Muslim country. The voice of non-Muslims and secularists often more threaten the government. If zakat is integrated to tax, it is really exclusive treatment for Muslim.

Furthermore, the integration of zakat and tax in government policy can be observed from *maqâshid al-syarî'ah*. In this sense, the integration of zakat and tax can be classified as preserving *maqâshid dharûriyyah*. The related basic needs are religion (hifzh al-dîn) and property (*hifzh al-mâl*). In brief, the integration of zakat and tax may achieve the goal of Islamic law. []

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THE ULAMA PERSPECTIVE TOWARD THE STATUS OF *QIRÂ'AT SAB'AH*

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Abstrak. Qirâ'at Sab'ah *Menurut Perspektif Ulama.* Artikel ini akan menganalisis kedudukan *qirâat sab'ah* menurut para ulama. Tulisan ini merupakan kajian kepustakaan. Data diambil dari pendapat, konsep dan teori yang dikemukakan para ulama dalam berbagai literatur. Artikel ini menyimpulkan bahwa *qirâat sab'ah* diterima sebagai *qirâat mutawâtir* dan sebagai *qirâat mutawâtir* maka *qirâat sab'ah* telah memenuhi kriteria sebagaimana yang disebutkan oleh para ulama.

Kata kunci: *qirâ'at sab'ah, ulama, qirâ'at mutawâtir, al-Qur'an*

Abstract. *The Ulama Perspective toward The Status of* **Qirâat Sab'ah**. This article is a preliminary attempt do discuss and trace the status of *qirâat sab'ah* from the perspective of ulama. The writing of this article is done based on library research. The data, concept and theory for this writing are taken from ideas, concepts and theories written by ulama as stated in the list of references at the end of this article. The result of the analysis in this article indicates two main things related to the status of *qirâat sab'ah*, there are *qirâat sab'ah* is recognized as *qirâat mutawâtir* and as *qirâat mutawâtir*, it has fulfilled the criteria as proposed by well-known Islamic ulama.

Key words: *qirâat sab'ah,* ulama*, qirâat mutawâtir, Alquran.*

Introduction

Qirâ'at with all forms of different ways of reading the *Qurân* is the beauty and the greatness of *Qurân* miracle. It is believed and accepted as dogmatic solely from Allah SWT (*tawqîfiyyah*). It is not the result of human rationality (*ijtihâdiyyah*). The existence of *qirâat* is to maintain credibility and authenticity of *kalâm Allâh* and to provide an ease of reading the *Qurân* to Muslims.

Grouping and popularity of the *qirâat* are largely determined by the figure initiated and socialized it. They are Ibn Mujâhid (died in 324 H), Ibn al-Jazarî (died in 833 H), al-Syâthibî (died in 590 H) and so on. This situation causes the occurrence of another terms like *qirâat* of Five, Qirâat of Seven, Qirâat of Eight, Qirâat of Ten, and Qirâat of Fourteen.[1]

This paper discusses the definition and standardization of qirâat al-sab'ah. Besides, the opinions of the ulama on the status of qirâat mutawatir and the status of Qurân verses with different *qirâ'at mutawâtir* reading *Qurân* are also discussed in this paper.

Basic Concept of *Qirâ'at Sab'ah*

Ulama, like Syihâb al-dîn al-Qasthalânî (died in 923 H), set the types of *qirâat* based on the relationship of *qirâat* to the priest.[2] *Qirâat* can be divided into three types: (1) *Qirâat sab'ah*, the *qirâat* which is attributed to the seven priests of *qirâat*, namely Imâm Nâfi' (died in 169 H), Ibn Katsîr (died in 120 H), Abû 'Amr (died in 154 H), Ibn 'Âmir (died in 118 H),' Âshim (died in 127 H), Hamzah (died in 156 H), al-Kisâ'îb (died in 189 H) and Ibn Mujâhid. Acceptability and popularity of *qirâat sab'ah* are accepted by jumhur ulama.[3] (2) *Qirâat* 'asyarah, is the *qirâat* which is attributed to ten priests of *qirâat*, namely seven priests mentioned before and three more of them, namely Yazîd Imâm Abû Ja'far ibn al-Qa'qa' (died in 130 H), Ya'qûb (died in 205 H) and Khalâf (died in 229 H). This *qirâat* of ten is disputed the level of its popularity and acceptability by ulama. Ibn al-Jazarî (died in 833 H) has opinion that *qirâat* of ten is *qirâat mutawâtir*. It means that three *qirâat* after

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[1] Syar'i Sumin, *Autentisitas dan Popularitas Qiraat Sab'ah*, (Depok, Pena Utama, 2008), p.5.

[2] Al-Qasthallânî, *Lathâif al-Isyârât li Funûn al-Qirâat*, Taḥqîq Syaykh 'Amir al-Sayyid Utsmân, (Mesir: Mathba'ah al-Majlis al-A'lâ li al-Syuûn al-Islâmiyyaḥ, 1972), p.170.

[3] Abd al-'Alî Sâlim Mukram and Mukhtâr Aḥmad 'Umar, *Mu'jam al-Qirâât al-Qur'âniyyah Ma'a Muqaddimah fî al-Qirâât wa Asyhar al-Qurrâ',* (Beirut, Dâr al-Fikr, 1402), p.76.

qirâat sab'ah have the same popularity as *qirâat sab'ah*.[4] (3) *Qirâat arba'ah 'asyar* (*qirâat* of fourteen), is *qirâat* of ten plus four priests, namely Ibn Muhaisin (died in 123 H), al-Yazîdî (died in 202 H), Hasan al-Bashrî (died in 110 H) and al-A'masy (died in 148 H). The Ulama agree that the last four *qirâat* is *qirâat syâdzdzah*, namely the *qirâat* which have valid *sanad* in accordance with the rules of the Arabic language, but violated *Rasm al-Mushhaf*.[5]

The definition of *qirâat sab'ah* cannot be separated from the role of the figure of *qirâat* of *Qurân* namely Abû Bakr Ahmad ibn Mûsâ ibn al-'Abbâs ibn Mujâhid al-Tamîmî al-Baghdâdî (died in 324 H). He is the initiator and formulator of *qirâat sab'ah* concept who had large contribution in the development of knowledge of *qirâat*, which was accepted and agreed by jumhur ulama as *qirâat mutawâtir*.[6]

Thus, definitely, *qirâat sab'ah* is *qirâat* of *Qur'ân* compiled and selected by Ibn Mujâhid (died in 324 H) based on valid standards of *qirâat* requirements. It is also based on the evaluation of the credibility and capability of the priests of *qirâat*, as well as their seniority and popularity. It results in the reading from seven people *ahl al-Qurrâ'* from five cities, namely in Makkah, Ibn Katsîr (died in 120 H), in Madinah, Nâfi' (died in 169 H), in Syam, Ibn 'Âmir (died in 118 H), in Bashrah, Abû 'Amr (died in 154 H) and in Kufah, 'Âshim (died in 127 H), Hamzah (died in 156 H) and al-Kisâ'î (died in 189 H).[7]

Legal Basis of *Qirâ'at Sab'ah*

Before describing the criteria of *qirâat sab'ah* foundation, it is better to understand the situation regarded as the prologue encouraging the birth of *qirâat sab'ah*. Firstly, the qirâat of *Qurân* has the problem. It must be solved seriously. There is the *hadîts* of Rasulullah Saw. describing that *Qurân* was revealed in "seven letters". Then, the Prophet command to choose to read the easiest one. The Prophet himself did not explain what he meant by "the seven letters".[8]

Besides, there are many versions of *qirâat*. It was said that the Prophet Muhammad Saw. has permitted to read them. Even, people who do not like the

development of the *qirâat* of *Qurân*, especially expert lust and heresy's actors (أهل الأهواء وأصحاب البدع), they read *Qurân* with wrong and unpopular *qirâat*. They create, modify, add or subtract the new *qirâat*.[9] Thus, the ulama of *ahl al-qurrâ* did quick response to keep and preserve the purity of *Qurân*, in order not to be tampered by people who are not responsible for the original *qirâat* in which the *sanad* does not reach Rasulullah Saw.

At the end of the second century of Hijra, the ulama of *ahl al-Qurrâ* began to do the research. They selected and tested the truth of *qirâat* which is recognized as *qirâat* of *Qurân*. Those research and testing were done by using rule and criteria accepted and agreed by Muslim jurists, namely concerning the *sanad*, *Rasm al-Mushhaf* and the rules of the Arabic language.[10]

Furthermore, in the middle of the third century hijrah, there was a figure namely Ibn Mujâhid (died in 324 H) in Baghdad to keep and maintain the authenticity of *qirâat* of *Qur'ân*. He put the reminder of *Qurân* into four categories: (1) Those who are proficient on the aspect of Arabic language and *qirâat*. They are the the priest (*imâm*) who can be the reference of *Qurân* reminder. (2) The one who is expert in Arabic language and spell the dialect correctly but they do not have other knowledge. They are like Arabian hinterland who read *Qurân* with their own dialect or language. They are not able to change their spoken language because they have been glued with their mother tongue. (3) The reminders of *Qurân* who are only able to reproduce what they listen from other people without any other knowledge. They are not proficient in Arabic language and they do not have other knowledge. Their basic knowledge is only memorizing and listening. (4) The reminders of *Qurân* who are proficient in Arabic language. They know the semantics of *Qurân* and master the dialect but they do not have the knowledge of *qirâat*. Their knowledge of Arabic language encouraged them to read *Qurân* by using the letters permitted in Arabic language although this model of reading *Qurân* is not followed by the previous people. Thus, they have done a heretic.[11]

The many versions of reading *Qurân* encourage Ibn Mujâhid to evaluate the existing *qirâat* and then he proposed the foundation on *qirâat sab'ah*.[12] In the book "al-sab'ah", Ibn Mujâhid rejected some qirâat that

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[4] Ibn al-Jazarî, *al-Nasyr fî al-Qirâât al-'Asyr*, (Beirut, Dâr al-Kutub al-'Ilmiyyah, 1970), p.46.

[5] Abu Zar'ah, *Hujjat al-Qirâât*, Tahqîq, Sa'îd al-Afghânî, (Beirut, Muassasat al-Risâlah, 1984), p.14.

[6] Mannâ' al-Qaththân, *Mabâhits fî Ulûm Al-Qur'ân*,(Beirut, al-Syirkah al-Muttahidah li al-Tawzî',1973), p.79.

[7] Abd al-'Alî Sâlim Mukram and Mukhtâr Ahmad 'Umar, *Mu'jam al-Qirâât al-Qur'âniyyah*, p. 73 and 76.

[8] Syar'i Sumin, *Autentisitas dan Popularitas Qiraat Sab'ah*, p.6

[9] Abd al-'Alî Sâlim Mukram and Mukhtâr Ahmad 'Umar, *Mu'jam al-Qirâât al-Qur'âniyyah*, p.74.

[10] Mannâ' al-Qaththân, *Mabâhits fî Ulûm Al-Qur'ân*, p.172.

[11] Ibn al-Jazarî, *al-Nasyr fî al-Qirâât al-'Asyr*, p.46.

[12] Mannâ' al-Qaththân, *Mabâhits fî Ulûm Al-Qur'ân*, p.172.

did not follow the rules of the Arabic language. The concept of *qirâat sab'ah* according to Ibn al-Mujâhid is based on three conditions which was agreed and accepted (*ijmâ'*) by ulama. It is also based on special consideration on the credibility and capability of the priests of *qirâat*. In detail, the requirements as the basis of *qirâat sab'ah* of Ibn al-Mujâhid version are as follows: (1) *Qirâat* must have a valid *sanad*. (2) *Qirâat* must follow one of the writing of *Mushhaf 'Utsmânî* at least implicitly. (3) *Qirâat* must follow one of Arabic language rules.[13] (4) The priest of *qirâat* is well-known. His *qirâat* is recognized by jumhur ulama. He masters all aspects of *qirâat* and Arabic language. (5) The seniority as the priest and the numbers of the follower must be considered. Then, his *qirâat* must be taken into consideration to develop.[14]

The last two requirements is preferred as the basic consideration by Ibn Mujâhid. At the end, he does not nominate Imâm Ya'qûb (died 205 H) as the priests of *qirâat sab'ah*. He prefers to choose Imâm al-Kisâ'î (died in 189 H). In other words, in Bashrah, Ibn Mujâhid prefers to choose Abû 'Amr al-Bashrî (died in 154 H) than two of his students, Ya'qûb (died in 205 H) and Al-Yazîdî (died in 202 H). Similarly, he prefers to choose Nâfi' al-Madanî (died in 169 H) than Abû Ja'far (d. 130 H) the teacher of Nâfi' himself because Nâfi's qirâat is more popular among the experts of *qirâat* in Madinah. Furthermore, Khalâf (died in 229 H) was not nominated for *qirâat sab'ah*, because his *qirâat* is the same as *qirâat* of people of Kufa. Khalâf himself is regarded as junior. In Mekah, Ibn Mujâhid prefers to choose Ibn Katsîr (died in 120 H) than Ibn Muḥaysin (died in 123 H) because Mekah people did not agree with Ibn Muḥaysin *qirâat*.[15]

It seems that Ibn Mujâhid is very strict in determining the criteria to be used as the basis for the legality of *qirâat sab'ah*. He is successful in identifying seven priests of *qirâat* from five cities. He can put the basic concept of valid *qirâat sab'ah*. It was recognized by jumhur ulama. It is also accepted and recognized as *qirâat mutawâtir*.

The Status of *Qirâ'at Sab'ah* as *Qirâ'at Mutawâtir*

According to jumhur ulama, *qirâat sab'ah* was narrated by Prophet Muhammad Saw. as popular *qirâat*. Nevertheless, there are some scholars questioning

what is meant by *mutawâtir*. Is it *mutawâtir* from the perspective of the Prophet Saw., or *mutawâtir* from the perspective of the priests of *qirâat* of seven. For example, Imâm Badr al-dîn al-Zarkasyî (died in 794 H/1392 M) stated that *qirâat sab'ah* is narrated popularly by the priests of *qirâat sab'ah*, while the status of its *mutawâtir* is from the Prophet Saw. It is still questionable. As mentioned by al-Zarkasyî, it happened because the *sanad* (the story) as stated by the priests of *qirâat sab'ah* in their *qirâat* books, is personal story which cannot be regarded as to reach the level of *mutawâtir*.[16]

Related to this case, al-Sakhawâ (died 643 H), for example, has the opinion as follows:

> It will not reduce the degree of the status of the mutawatir of *qirâat sab'ah* when the *qirâat* is narrated through individual story (آحاد). Similarly, if you say: "It had been told to me that Fulan got info from Fulan that he has seen the city of Samarkand". This does not reduce the degree of the acceptability of the news you had received, because the city of Samarkand has been known by many people by its popularity. Thus, it is clear that *qirâat sab'ah* is *qirâat mutawâtir* (from the Prophet.).[17]

Moreover, the limitation of *sanad* or story as mentioned by the priests of *qirâat sab'ah*, does not deny the existence of the *sanad* of those *qirâat* from another people. Attributing *qirâat sab'ah* to the priests of *qirâat* by stating a given *sanad* as the basis of their *qirâat* is aimed at keeping the *qirâat* itself and to keep their teacher in mind. Whereas, each of them in all generations accepts the *qirâat* by considering the level of the popularity and acceptability of the *sanad*. This is because *Qurân* in any countries is accepted by a group of people from a group of people through their priest of *qirâat*. It continuous from one generation to the next generation.

Thus, it can be concluded that the opinion of some ulama who doubted the popularity and acceptability of *qirâat sab'ah* from the Prophet Saw., will not undermine the position of *qirâat sab'ah* in its capacity as *qirâat mutawâtir* from prophet Muhammad Saw. Syauqi Daif, who wrote *taḥqîq* of the book of Ibn Mujâhid, states the following:

> By putting *Qur'ân* into Utsmani manuscript, then the reading of *Qur'ân* is never separated from the main reason, guided by the written one. Even since the era of Prophet Muhammad, it is guided by the history, a valid and popular story from him. The main reason is always a history from the Prophet Saw. *Qurân* is also accepted

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[13] Ibn al-Jazarî, *al-Nasyr fî al-Qirâât al-'Asyr*, p.46.

[14] Ibn Mujâhid, *Al-Sab'ah fî al-Qirâât,* Taḥqîq Syauqi Daîf, (Mesir, Dâr al-Ma'ârif, 1400 H), p.19.

[15] Syar'i Sumin, *Autentisitas dan Popularitas Qiraat Sab'ah*, p.10.

[16] Al-Zarkasyî, *Al-Burhân fî 'ulûm al-Qurân*, (Beirut, Dâr al-Ma'ârif, 1957), p.319.

[17] Al-Qasthallânî, *Lathâif al-Isyârât li Funûn al-Qirâât*, p.178.

by the followers from the Prophet Muhammad through reading. The *tâbi'în* receives it from Prophet's followers, and so on from generation to generation, through the popular story. In the meantime, since the very beginning of Islam, there has been a group of Muslims in every area of the Arabian Peninsula at that time, those who were specializing themself in reading, memorizing and preserving *Qurân* based on the reading which is narrated popularly by Prophet[18]. As it is known that the writings of *Qurân* contained in the Manuscript Utsmani did not use letters (النقط) and punctuation (الشكل). Thus, the manuscript contained all *qirâat* which is popular from the Prophet Muhammad[19].

Meanwhile, some ulama classifies three versions of other *qirâat* namely, *qirâat* Abû Ja'far (died in 130 H), *qirâat* Ya'qûb (died in 206 H), and qirâat Khalâf (died in 229 H) which he (Khalâf) came up later with his own *qirâat*, which is different from *qirâat* Imâm Hamzah (died in 165 H). Therefore, he is categorized into the group of the priest of *qirâat* of ten and regarded as popular *qirâat*. Thus, based on their opinion, there are ten popular *qirâat*. Related to this, Ibn al-Jazarî states:

> As for *qirâat sab'ah*, (admittedly as *qirâat mutawâtir*) by al-Syâthibî (died 590 H) as well as three other *qirâat* i.e, *qirâat* of Abû Ja'far, *qirâat* of Ya'qûb, and *qirâat* of Khalâf (died 229 H), are classified as *qirâat mutawâtir* and categorized as *qirâat* revealed by Allah Swt. to the Prophet Muhammad. The popularity and acceptability of *qirâat* of ten are not only limited to those who read it based on certain *sanad*, but it is popular and acceptable among any Muslims who pronounced *two kalimat syahâdat.* [20]Talking about *qirâat mutawâtir*, the ulama agree and accept the status of *qirâat mutawâtir* only around the priests of *qirâat*. However, they have different idea about the status of *qirâat mutawâtir* if it is related to the Prophet Saw. It was mentioned at that time that Syihâb al-Dîn Abû Shama (died in 665 H) and al-Zarkasyî (died in 794 H) are those who doubt it. The reason is that among the *sanad* levels, as mentioned in the books of *qirâat*, some of them do not meet the required numbers to be popular. Among the ulama, such as Abû al-Ma'âlî (died in 776 H) and al-Jazarî (died in 833 H), as quoted by Ibn Salim Bâzmûl, it was said that the insufficient numbers of the story of *qirâat*, as mentioned in the books of *qirâat*, cannot be used as the reason to judge that the *qirâat* is not mutawâtir.[21]

The level and status of *mutawâtir* of *qirâat* of *Qurân* was not only based on the number of *sanad* listed in the *qirâat* books because *sanad* is only the name representing many people who specialized themselves in narrating certain *qirâat* carefully. Each *qirâat* is learned and used by every people of each country from generation to

generation. It is like the popularity of pilgrimage news and *qirâat* of *Qurân*. They are accepted by the people at any time as news which are *mutawâtir*.[22]

From the explanation above, it can be concluded that *qirâat mutawâtir* is not only judged by the number *sanad* mentioned in the books of *qirâat*. The chained of the *sanad* of a qirâat from *qirâat* priests up to the *qirâat* Prophet as listed in the genealogy of sanad in *qirâat* holy books, is just the names representing people in narrating certain *qirâat*. It cannot be denied that *qirâat sab'ah* is recognized by all ulama for its *mutawâtir*. Its narration as *mutawâtir* is a fundamental element for valid *qirâat* in which it's *Qurân* is recognized. Hence, the *qirâat sab'ah* is indeed recognized the authenticity of its *Qurân*.

Why *qirâat sab'ah* was accepted and agreed its status as *qirâat* mutawâtir by the ulama? In relation to this, al-Qasthallânî states as follows:

> Based on the criteria of popular or not, *qirâat* of *Qurân* is divided into three types, namely: (1) The one which is agreed of its popularity, that is the well known *qirâat sab'ah*. (2) There is a difference opinion of the ulama for the popularity related to three *qirâat* beside *qirâat sab'ah*. (3) Those that are agreed as *qirâat syâdzdzah* or the four other *qirâat*[23]

What factors that causes the *qirâat sab'ah* is agreed by ulama of its popularity and also known in the Islamic world until now? There three factors, namely: (1) *Qirâat sab'ah* has more narrators and the sanad is popular, both as *lafzhî* (revealed and recorded), as well as *simâ'î* (audible and spread). More over, the priests of *qirâat sab'ah* are well known by their credibility and capability of the knowledge of *qirâat* of *Qurân*. (2) The specialization of *qirâat sab'ah* priests are concentrated to explore and pursue *Qurân qirâat* with their wide knowledge and the maturity of their knowledge about it. While the ulama of *qirâat* experts before them or their contemporaries are not yet specialized themselves to pursue *qirâat* of *Qurân*. They usually pursue the field of linguistics, fiqh, hadith, tafsir, chronicle and other knowledges developed at that time. (3) The popularity of a *qirâat* is not only judged by the number *sanad* stated in books of *qirâat*. The chained of *sanad* of a *qirâat* from the priests of *qirâat* up to the Prophet, as listed in the genealogy of sanad in *qirâat* books, is only the names representing people in certain *qirâat* narration.[24]

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[18] Ibn Mujâhid, *Al-Sab'ah fî al-Qirâât,* p.8.

[19] Ibn Mujâhid, *Al-Sab'ah fî al-Qirâât,* p.10.

[20] Ibn al-Jazarî, *al-Nasyr fî al-Qirâât al-'Asyr*, p.46.

[21] Muhammad ibn 'Umar ibn Sâlim Bazmul, *Al-Qirâat wa Atsâruhâ fî al-Tafsîr wa al-Ahkâm*, (Riyad: Dâr al-Hijrah, 1996 M), p.149.

[22] Muhammad ibn 'Umar ibn Sâlim Bazmul, *Al-Qirâat wa Atsâruhâ fî al-Tafsîr wa al-Ahkâm*, p.151.

[23] Al-Qasthallânî, *Lathâif al-Isyârât li Funûn al-Qirâât*, p.170.

[24] Syar'i Sumin, *Autentisitas dan Popularitas Qiraat Sab'ah*, p.282.

The Status of *Qurân* Verses with Different Versions of *Qirâat*

Sometimes there is an agreement among the experts of *qirâat* about the *qirâat* of a particular verse. Sometimes there are different version of *qirâat* among them. In case one verses of the *Qurân*, there are two different versions of *qirâat*, are the two of them from Allah SWT?. In this case, there is a difference opinion of the ulama as follows:[25] (1) Both are the words of God. (2) Only one version is commanded by Allah Swt., while the other is allowed by Him to be read with different *qirâat* version. (3) If each of these *qirâat* have a different meaning or intention, then both of them are commanded by Allah Swt., so both versions of *qirâat* are the same level as *Qurân* verses. For example, take a look at the following words of God [26] ولا تقربوهن حتى يطهرن. Rasm (يطهرن) in the verse can be read يطهرن and can also be read يطهرن. For those who read "يطهرن" is Ḥafsh, Nâfi ', Ibn'Âmr and Ibn Katsîr. While for those who read "يطهرن" is Hamzah, Al-Kisâ'i and Syu'bah.[27]Based on the first version of *qirâat* the meaning of the verse is: "And do not approach them (your wives) until they are purified (stop from their menses without taking a bath)." Meanwhile, according to the second version of *qirâat* (يطهرن), the meaning of the verse is: "And do not approach them (your wives) until they are purified (stop their menses and taking a bath)."[28] (4) If both versions of *qirâat* contain the same meaning or intention, so only one version of *qirâat* is spoken by Allah Swt., but it is allowed to be read as other version of *qirâat*. (5) If it is true that only one of the two versions of the *qirâat* is spoken by God, then it is spoken by the Quraysy language.

Closing Remarks

Based on the above explanation, at the end of this writing, the writer can draw five conclusion as follows: first, *qirâat sab'ah* is *qirâat* of priests of seven which is compiled by Ibn Mujâhid based on valid criteria of *qirâat* and evaluation of the credibility and capability of the priests, as well as their seniority and popularity, namely Imâm Nâfi 'al-Madanî, Ibn al-Makkî Katsîr Abû 'Amr al-Bashrî, Ibn 'Âmir al-Syâmî, 'Ashim al-Kûfî, Hamzah al-Kûfî and al-Kisâ'î al-Kûfî.

Second, the criteria used by Ibn Mujâhid as the basic concepts of *qirâat sab'ah* are: (1) The *qirâat* must have

a valid *sanad*. (2) The *qirâat* must follow the writing of one of the *Rasm Mushhaf Utsmânî*. (3) The *qirâat* must follow one of Arabic language rules. The priest of the *qirâat* must be popular and his *qirâat* is recognized by jumhur ulama who has much knowledge about all aspects of *qirâat* of *Qurân* and Arabic language. (4) The seniority of the *qirâat* priest and the number of their followers or disciples must be considered. Their *qirâat* is agreed to develop.

Third, the popularity of a *qirâat* is not only judged by the number of *sanad* mentioned in the books. The chained of the *sanad* of a *qirâat* from the priest of *qirâat* up to the Prophet as listed in the genealogy of *sanad* in *qirâat* books is only the names representing people in certain *qirâat* narration.

Fourth, if one of the verses of the *Qurân* has two or even more different versions of *qirâat*, so there are only two possibilities as follows: (1) Both are spoken by God, so that both are the revelation of God (the meaning spelling). (2) One of them was spoken by God while others were allowed by God to read it and both them are revelation of God (spelling and meaning).

Fiveth, as has been previously mentioned by the authors, If the two versions of *qirâat* mentioned above fulfill the standard *qirâat*, and since the legitimate *qirâat* is popular *qirâat* which obviously recognized its *Qurân*, so even if there are two or more versions of *qirâat*, the author tends to say all of those *qirâat* are revelation of God, either in the form of words of God or revelation through His permission to be read with different version of *qirâat*. []

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[25] Al-Zarkasyî, *Al-Burhân fi 'ulûm al-Qurân*, p.326.

[26] Q.s. al-Baqarah [2]: 222.

[27] Ibn Mujâhid, *Al-Sab'ah fî al-Qirâât,* p.182.

[28] Syar'i Sumin, *Autentisitas dan Popularitas Qiraat Sab'ah*, p.285.

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