

Paddy Zakat Accounting and Its Relationship with the Social Wellbeing of Farmers: A Case Study in Perlis

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Abstract

This paper aims to examine and analyse the relationship between paddy zakat accounting and the social wellbeing of farmers in Perlis. The examination and analysis is based on a booklet detailing guidance and practice on agriculture zakat accounting in the state of Perlis. According to the Manual on Zakat Accounting Management published by the Department of *Wakaf, Zakat and Haj* (JAWHAR), the agriculture zakat is determined by deducting production costs from the gross income and the agriculture zakat is assessed on the remaining sum. One of the states found to be using the JAWHAR manual is the state of Perlis. Besides using this manual and deducting the production costs, Perlis also deducts the cost of living from the gross profit. The question is, why is Perlis practicing as such when the *fatwa* by most states in Malaysia does not allow the production cost to be deducted from the gross profit. And why is Perlis also allowing the living costs to be deducted as well. What is Perlis's views and reasons for doing so? Are they considering the social wellbeing problems of the farmers? In order to answer these questions, the discussion in this paper is divided into three sections. The first section discusses the views of the *fuqaha* on production costs and the living costs; the second section discusses the paddy zakat accounting practices in Perlis that are in line with the views of *fuqaha*; and the third section discusses the relationship between paddy zakat accounting in Perlis and the social wellbeing of farmers. Hence, based on the content analysis of the primary and secondary data, this paper has found that the paddy zakat accounting practices in Perlis are in line with the views of the *fuqaha*. The practices have strong basis for their arguments and had taken into consideration the social wellbeing of fellow farmers.

Keywords: Accounting; zakat; agriculture entrepreneur; production costs and living costs

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1.0 INTRODUCTION

The agricultural product in Malaysia that is liable to zakat in paddy. Paddy that is processed becomes rice, which is the staple food in Malaysia. Paddy grown in northern Malaysia, especially in the states of Kedah, Perlis, Pulau Pinang and Perak, is a source of income and is cultivated once or twice yearly. The mandatory paddy product zakat is assessed according to the harvesting season, after it has reached the minimum assessable quantity (*nisab*) and without the need to fulfill the required period (*hawl*).

When implementing this mandatory practice, each state has its own method of paddy-product zakat accounting, which differs between each state. This difference in the accounting methods can be divided into three categories. First, the paddy-product zakat is assessed on the gross income; second, it is assessed on the net income after deducting production costs; and third, it is assessed on gross income after deducting production costs and living costs.

In addition, most states impose paddy-product zakat on gross income and net income after deductions of production costs, except for Perlis. In Perlis, paddy product zakat is assessed on net income after deductions of production costs (agriculture capital) and living costs (basic needs) at a rate of 10% (based on an interview with Haji Mohd Nazim Mohd Noor on 27 February 2014).

Actually, paddy product zakat accounting in Perlis not only follows the Manual on Zakat Accounting Management published by the Department of *Wakaf, Zakat and Haj* (JAWHAR) (2008:46), where agriculture zakat accounting is assessed by deducting production costs from gross income but more than that it also deducts the living cost.

The question is why Perlis practices this when the *fatwa* from the majority of the states in Malaysia does not allow the agriculture production costs to be deducted from gross income. Moreover, why is Perlis allowing the living costs to be deducted as well? What are Perlis's views and reasons for doing so? Are they considering the social wellbeing problems of the farmers? In order to answer these questions, this paper has three main objectives. The first objective is to identify the views of the *fuqaha* concerning production costs and the living costs; the second objective is to analyse the paddy zakat accounting practices in Perlis that are in line with the views of the *fuqaha*; and the third objective is to summarize the relationship between paddy zakat accounting in Perlis and the social wellbeing of farmers.

In order to achieve these objectives the qualitative study involves both the primary and secondary data. The primary data was obtained through non-structured interviews with Tuan Haji Mohd Nazim Mohd Noor, the Baitulmal Manager from the Islamic Religious Council and Malay Customary Rights of Perlis (MAIP), on 27 February 2014. Meanwhile, the secondary data was obtained through library research. All these data were analysed using the content analysis method. In general, the findings of the analysis are divided into three

main sections. The first section discusses the views of the fuqaha' regarding production and living costs. The second section discusses the paddy zakat accounting practices in Perlis that are in line with the views of the fuqaha', while the third section discusses the relationship between paddy zakat accounting in Perlis and the social wellbeing of farmers.

■2.0 THE BASIS OF PADDY ZAKAT ACCOUNTING

The paddy zakat accounting practiced in Perlis is based on the provisions in the al-Qur'an and the Hadith regarding agriculture zakat because paddy is a form of agriculture. Among them is the exhortation by Allah SWT, which means:

“And He it is who causes gardens to grow, [both] trellised and untrellised, and palm trees and crops of different [kinds of] food and olives and pomegranates, similar and dissimilar. Eat of [each of] its fruit when it yields and give its due [zakah] on the day of its harvest. And be not excessive. Indeed, He does not like those who commit excess”

(al-An'am, 6:141)

And another exhortation, which means:

“O you who have believed, spend from the good things which you have earned and from that which We have produced for you from the earth. And do not aim toward the defective therefrom, spending [from that] while you would not take it [yourself] except with closed eyes. And know that Allah is Free of need and Praiseworthy”

(al-Baqarah, 2:267).

Both these verses explain the mandatory obligation of an individual who owns agricultural products attained through his own efforts, which was expended to fulfil social needs and to pay zakat (al-Tabari, 1992:362; Ibn Kathir, 1992:188; al-Qurtubi, 1993:208). In fact, agriculture zakat for paddy is quite different from the other zakat. The primary characteristic that differentiates agriculture zakat from other zakat such as livestock products, gold, silver or commercial items is that agriculture zakat is assessed on products only, while the other forms of zakat include both the product and its capital. Therefore, compared to the other forms of zakat, agriculture zakat is not liable to *hawl*.

However, both these verses do not elaborate on the minimum amount of products (*nisab*) or the mandatory zakat rate liable on the agriculture products. The zakat rate is only mentioned in the Prophet's SAW hadith. Among the hadith that have become the basis of zakat accounting are:

As narrated by 'Attab bin Usaid r.a. that *The Messenger of Allah commanded to estimate vines (for collecting zakat) as palm-trees are estimated. The zakat is to be paid in raisins as the zakat on palm trees is paid in dried dates.*

(Narrated by Abu Daud, Hadith no. 1603, al-Khin, al-Bugha & al-Syarbaji, 2009:26)

As narrated by Abu Sa'id al-Khudri r.a. that *“The Prophet SAW said, he does not have to pay any zakat on any of the categories – the dates, the grapes, the wheats or the pulses – until any one of them come to five awsaq.”*

(Narrated by al-Tirmizi, Hadith no. 622, al-Mubarakfuri, t.t.:210).

As narrated by 'Abd Allah bin 'Amru r.a. that *“The Prophet SAW said, “On a land irrigated by rain water or by natural water channels or if the land is wet due to a near by water channel Ushr (i.e. one-tenth) is compulsory (as Zakat); and on the land irrigated by the well, half of an Ushr (i.e. one-twentieth) is compulsory (as Zakat on the yield of the land).”*

(Narrated by al-Bukhari, Hadith no. 1483, Ibn Hajar, 1989:443).

The three hadith play the role of interpreting verse 141 of Surah al-An'am and verse 267 of Surah al-Baqarah, which was mentioned earlier. These hadith not only elaborate on the mandatory nature of agriculture zakat but also explain the minimum amount (*nisab*) and the zakat rate mandatory for agriculture products, including paddy. When assessing agriculture zakat, there are two basic methods that are explained in the hadith and the al-Qur'an as a guide for farmers who pay paddy product zakat, which is fulfilling the minimum amount (*nisab*) of five *awsaq* and the zakat rate of 5% or 10% for the products, depending on the type of irrigation used by the farmer.

Paddy Product Zakat = 5% @ 10% x 5 wasaq

Diagram 1 *Nisab* and the Zakat rate for Paddy products

The question is whether the rate of five *awsaq* is measured based on the gross income or after deductions of production and living costs are made. Advancements and development in the agriculture sector needs farmers to practice modern agriculture. They need to purchase quality seeds and various kinds of fertilizer in order to reap a good and high quality harvest, for example in paddy cultivation. Paddy is exposed to various kinds of diseases such as blast, red virus, sheath blight, bacterial blight, brown leaf spot and various other diseases that can be detrimental to the crops and the farmer's income. Thus, the farmers would need to purchase various types of pesticides

to control and treat these diseases. Besides that, paddy farmers also use machinery to facilitate and expedite the planting and harvesting processes and the transportation of paddy to the processing centre. All these activities increase the cost of cultivating paddy compared to the traditional methods that consume minimal costs.

■3.0 FUQAHA'S VIEWS ON THE CAPITAL FOR PLANTING COSTS

So far no excerpts from the al-Qur'an or the Hadith elaborate on whether the money used as capital for farming purposes is first deducted from the profits and on the issue of the net amount of crops remaining before zakat is assessed, provided the criteria of *nisab* exists. The majority of the *fuqaha*' are of the opinion that planting costs are borne by the farmer and *nisab zakat* is assessed when the farmer obtains full harvest and it is not necessary to deduct the planting costs when paying zakat (al-Zuhayli, 1989:812).

In addition, according to a majority of the *fuqaha*', planting costs need not be deducted first because there are no verses in the al-Qur'an or the Hadith that state the need to deduct the planting costs. The only authoritative commands existing elaborate on the rate of zakat as being 5% or 10% based on the method of irrigation used. These authoritative commands only differentiate the rate of zakat based on the irrigation method used by the farmer, which are either crops that use natural irrigation or artificial irrigation.

Hence, based on the *fuqaha*', the planting costs must be borne by the farmer and zakat is mandatory on all products without first deducting the planting costs. Therefore, the rate for agriculture zakat is 5% or 10%, based on the type of crop irrigation. According to al-Buhuti (1999:274), the 10% rate is applicable if the irrigation to the farm does not involve big amounts of capital or a heavy workload to construct it because these factors determine the rate of zakat. Crops that are eligible for the 5% are crops that are irrigated by the help of animals, water wheels, machinery etc.

However, this differs from the opinion of al-Qaradawi (1969:396-397), who stated that planting costs should be deducted first, because it is a burden to the farmer. He has adduced three reasons on why planting costs should be deducted first, which are as follows:

1. The burden of cost is one factor that has an effect on the authoritative commands, in this case the *syariah*. The rate for zakat differs due to the existence of burden and costs. For example, for irrigation, that uses equipment or labour, the rate for zakat is only 5%.
2. Pertaining to livestock zakat, if the farmer needs to look for animal feed the whole year round then the livestock is exempt from livestock zakat. Hence, it is proper that the costs used to raise the livestock should not be liable to zakat.
3. Zakat is mandatory because there is growth and when there is growth, there must be an element of increment. In this context, the increment does not cause an increase in wealth because the cost of planting is equally demanding.

The views of al-Qaradawi (1969) can be substantiated with the *athar*, which was reported by Abu 'Ubayd (1988:611), that Jabir bin Zaid's r.a views were sought regarding a man who had borrowed money and used that money for family expenditure and also on his farm. Hence, Jabir r.a explained that:

"Ibn 'Abbas r.a. was of the view that the man could spend the money he had borrowed on his family. Ibn 'Umar r.a. was of the opinion that the man could spend the money on his family and his farm"

According to Abu 'Ubayd (1988:611), pertaining to this matter, both Ibn'Abbas r.a and Ibn 'Umar r.a were of the opinion that agriculture zakat was liable after the farmer had deducted the money owed, which had become the capital for expenditure to work the farm. Therefore, based on the views of Ibn 'Abbas r.a. and Ibn 'Umar r.a., it can be concluded that it is appropriate to deduct the money borrowed that went towards the planting costs before zakat is assessed on the crops (Muhammad Kamal 'Atiyyah, 1995:28).

It is clear that if a farmer borrows to purchase items meant for paddy planting such as purchasing fertilizer, pesticides, seeds, labour, harvesting, ploughing etc., hence the farmer is allowed to deduct that particular cost from the gross income as only net income is liable for zakat.

■4.0 FUQAHA'S VIEWS ON COST OF LIVING

The main criterion that qualifies a person to pay mandatory zakat is if that person is extensively wealthy. Thus, if the person's wealth is just enough to fulfil his and his family's needs, then it would not be appropriate to collect zakat from him. The needs mentioned here refer to basic needs of man at his current level such as food, clothing, accommodation, education and other basic needs appropriate at the current time (Asmak Ab. Rahman & Pazim@Fadzim Othman, 2005).

Indeed, no authoritative verse from the al-Qur'an or Hadith has been found to elucidate that the cost of living should be deducted from the amount liable for zakat. Although Ibn 'Abbas r.a. and Ibn 'Umar r.a. share the opinion that money borrowed and used as capital for planting costs be deducted before the gross income is liable for zakat, they however differed in opinion on borrowed money being used towards the farmer's living costs. Only Ibn 'Umar r.a. was of the opinion that zakat be assessed after the borrowed money for both the agriculture production and living costs are deducted (Abu 'Ubayd, 1988:611; Yahya Ibn Adam, year unknown:162; Ibn Qudamah, 1997:265). However, one basis for paying property zakat is that the person paying the zakat has to be wealthy because those who are receiving the zakat will be from among the poor. This is based on the practices during the time of the Prophet SAW, whereby the Prophet SAW had ordered that zakat be collected from the wealthy, as according to his exhortation:

"Take from the wealthy and give it to the poor"

(Narrated by *al-Jama'ah*, Hadith no. 1531, al-Syawkani, 1996:431-432).

Indeed, the indications of a wealthy farmer are not only seen from his harvest that qualifies as the amount for *nisab* but also takes into consideration whether the income from his harvest is enough to cover his total cultivation costs and family expenditure. Since the *nafkah* (monetary and non-monetary contributions) is the responsibility of the head of the family, hence surely that person needs to fulfil his responsibility before spending his wealth on other expenses. This principle is based on an event that occurred during the time of the Prophet SAW and narrated by Jabir bin Abdullah r.a that the Prophet exhorted to a person, which meant:

“Give firstly to yourself; if there is more give it to your wife; when there is more give to your nearest family; and if there is still more give to the other”

(al-Nawawi, 1997:53-54)

It is clear here that living costs should be considered and needs to be deducted first before being assessed for paddy product zakat because the Prophet SAW was very concerned with the social wellbeing of farmers. According to the practices of the Prophet SAW, He had asked the assessor to deduct 1/3 or 1/4 from the agriculture product and the zakat was assessed based on 2/3 or 3/4 of the agriculture product. This was reported by Sahal Bin abu Hathrnah, which meant:

“When you carry out the assessment you should take the zakat and leave 1/3. If you leave 1/3 then leave 1/4”

(Abu ‘Ubayd, 1988:585).

■5.0 PADDY PRODUCT ZAKAT ACCOUNTING IN THE STATE OF PERLIS

Perlis is the only state that practices paddy product zakat accounting by deducting the capital cost in agriculture and living costs (basic needs) from the gross income. The net income after these deductions is liable for zakat of 10% (Islamic Religious Council and Malay Customary Rights of Perlis, 2001: 16-20). Indeed, paddy zakat accounting in Perlis not only follows the Manual on Zakat Accounting Management published by the Department of *Wakaf, Zakat and Haj* (JAWHAR), whereby the agriculture zakat accounting is determined by deducting the total agriculture costs from the gross income but it also deducts the living costs too. According to Haji Mohd Nazim Mohd Noor (an interview on 27 February 2014), this matter was decided upon by the Fatwa Council of Perlis. Moreover, it is stated in the State Legislature that Perlis is not bound to any Islamic sect (*mazhab*) in matters relating to religion.

Example of calculations¹:

1. Time of developing the land : 1 Muharram 1414
2. Harvest obtained : 19 Rejab 1414
3. Number of days : 195 days
4. Net Income from Paddy : RM12,000 (Not including subsidies)
5. Deduction of Production Costs

Table 1 Production costs

Num.	Items	Cost (RM)
i.	Land lease (If leased)	RM -
ii.	Ploughing and Planting	RM1,250.00
iii.	Price of fertilizer	RM6.00
iv.	Pesticides	RM250.00
v.	Harvesting cost	RM650.00
vi.	Transportation cost	RM200.00
Total Production Cost		RM2,356.00

¹The example of the calculations is based on Manual for Paying Zakat published by the Islamic Religious Council and Malay Customary Rights of Perlis (MAIPs) (2001) and an interview with Haji Haji Mohd Nazim Mohd Noor, Baitulmal Manager in MAIPs, on 27 February 2014, 4.00 pm to 5.00 pm, held at the Baitulmal office.

6. Deduction of Living Costs (Personal)

Table 2 Cost of Basic Needs

Num.	Items	Cost (RM)
i.	From RM14.12 x 195 per day (maximum of RM5000.00 per year)	RM2,754.00
ii.	Wife RM8.47 x 195 per day (maximum RM3000.00 per year)	RM1,652.00
iii.	Children RM3.38 x 195 per day x 2 children (maximum RM1,200.00 per year for One child)	RM1,318.20
iv.	Contribution to parents (Actual amount if contributions made)	RM -
vi.	Medical expenses (actual expenses)	RM140.00
vii.	Parents	RM300.00
viii.	<i>Daruriyyah</i> Loans (Vehicles & Home)	
	a. Vehicle	RM975.00
	b. Home	RM -
Total Costs of Basic Needs		RM7,139.20

7. Total Amount Liable for Zakat

Gross Income (RM12,000.00) – Production Cost + Cost of Basic Needs (RM2,356.00 + RM7,139.20 = RM9,495.20) = RM1,459.80 (Net Income)

RM1,459.80 more than the *nisab* of RM542.69

Total zakat that needs to be paid = RM2,504.80 x 10% **RM250.48**

*** The agriculture *nisab* for zakat is 2 *kunca* 7 *naleh* or equivalent to 986.7 kg or RM542.69. If the remainder reaches RM542.69 or more, hence the remainder is multiplied by 10%

It is clear here that paddy product zakat accounting practiced in Perlis is found to be still in line with the needs of the *syarak*. Although Perlis allows farmers to deduct production and living costs, hence there is nothing stopping farmers who wish to pay zakat based on their gross income (interview with Haji Mohd Nazim Mohd Noor, 27 February 2014).

6.0 THE RELATIONSHIP BETWEEN PADDY PRODUCT ZAKAT ACCOUNTING AND THE SOCIAL WELLBEING ASPECT OF FARMERS

Based on the paddy product zakat accounting practiced in Perlis previously, it clearly shows that the accounting practice is not only in line with the needs of the *syarak* but it also considers the social wellbeing aspect of the farmer. The burden and costs appear to be factors that have an effect on the law and life of fellow farmers, hence it is deducted.

To further prove that the paddy product zakat accounting in Perlis lays importance on social wellbeing aspects, the wealth of the farmer is not merely seen as the harvest that has adequate *nisab* for zakat. In fact, the farmer's indicator of wealth is inadequate if we consider the extra harvest being enough to satisfy the rate of *nisab* without taking into consideration whether the income from agriculture products is adequate to cover the planting and living costs or not.

For example, the current advancement and development in the agriculture sector requires farmers to practice modern farming. They need to buy high-grade seeds and various kinds of fertilizers in order to obtain a high yield of good quality. Since paddy is frequently exposed to various diseases such as blast, red virus, sheath blight, bacterial blight, brown leaf spot and various other diseases that could cause huge losses to the farmer, hence the need arises for purchasing different kinds of pesticides to control and treat these diseases. Besides that, paddy farmers also use machinery to facilitate and expedite the process of planting, harvesting and transportation of paddy to the processing centre. All these activities add to the paddy planting costs compared to the traditional methods that kept the cost to the minimum.

Other than the planting costs, a farmer needs to be responsible to himself and the people under his immediate responsibility such as his wife, children, his elderly parents and others. This need is the basic human need such as food, clothing, accommodation, education and other basic needs according to the current situation. If these basic living costs are not deducted it would become a burden to the farmer.

Based on the aspect of burden borne by the farmer, hence paddy product zakat accounting in Perlis does not consider the amount of increase in gross paddy harvest liable for zakat. Although there is an increase in paddy harvest but due to the burden borne by the farmer such as agriculture cost owed and the basic needs of the immediate family, hence increases such as this do not create wealth.

7.0 CONCLUSION

Based on previous discussions, it could be summarised that paddy zakat accounting practiced in Perlis, which is zakat liable on net income after deducting production and living costs are indeed in line with the *syarak*. Besides being in line with the *syarak*, it has also taken into consideration the social wellbeing of the farmer. The aspect of wealth is not only based on the harvest being adequate for the *nisab* liable for zakat but is seen as income obtained from the harvest that is adequate to fulfil the needs of cultivation costs and the living cost of the

family. Therefore, it does not mean that zakat would solely be liable on paddy harvest while leaving the farmer to bear a burden such as agriculture costs owed and the dire need to fulfil the basic needs of his immediate family.

8.0 CONCLUSION

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