

Original Article

Exploring Agricultural Zakat in Southeast Asia: A Fascinating Comparative Analysis

Mukhlishin*, Jelang Ramadhan², Norain Binti Azlan³

¹Universitas Muhammadiyah Mataram – Indonesia

²Universitas Indonesia – Indonesia

³Akademi Pengajian Islam, Universiti Malaya – Malaysia

*Corresponding author: mukhlishin@ummat.ac.id

Abstract

Agricultural zakat is an important tool within the Islamic economic system that has significant potential to enhance food security and reduce social inequality. However, its implementation at the national level often encounters regulatory and governance challenges. This study aims to conduct a comparative analysis of agricultural zakat regulations in Indonesia, Malaysia, and Brunei Darussalam, focusing on aspects such as nisab (the minimum threshold), zakat rates, types of crops subject to zakat, payment times, obligatory subjects, managing institutions, and the effectiveness of zakat utilization. The method employed is a comparative literature review that analyzes legal documents, zakat institution regulations, statistical reports, and relevant academic publications. The findings indicate that while the three countries share significant legal similarities, they differ in their institutional approaches: Indonesia relies on national legislation, though it faces low compliance challenges; Malaysia has relatively effective state regulations but experiences variations between regions; and Brunei maintains a consistent centralized system despite its smaller economic scale. This analysis confirms that the effectiveness of agricultural zakat is influenced more by institutional governance and community compliance than by differences in jurisprudential interpretations (fiqh). The study concludes that an integrative model that combines the strengths of national regulation, local institutional engagement, and consistent application of Sharia law is essential for developing agricultural zakat regulations in ASEAN.

Keywords: Agricultural; Regulation; Zakat;

Introduction

Zakat is a fundamental aspect of the Sharia economic system and has historically played a strategic role in wealth distribution among Muslims. It is considered a mandatory practice, as Muslims view it both as an act of worship with spiritual significance and as a socio-economic mechanism for redistributing wealth¹. In classical Islamic jurisprudence (*fiqh*), zakat on agricultural products is crucial for the agricultural sector². Since the early days of Islam, it has formed the foundation of the Muslim community's economy. Various *fiqh* texts confirm that certain agricultural products, such as rice, wheat, and dates, which meet the nisab requirements, are subject to zakat³. The underlying principle is that any property with productive value and economic benefits should contribute to wealth

¹ Lisa Listiana, Yan Putra Timur and Syahyuti, 'The Role of Islamic Endowment (Waqf) in Achieving Food Security: A Netnographic Study', *International Journal of Islamic Finance and Sustainable Development*, 17.1 (2025) <<https://doi.org/10.55188/ijifsd.v17i1.956>>.

² Risa Wahyu Utami and Ramandha Khotimah, 'The Role of Zakat in Islam on Economic Growth and Optimization of Zakat Management in the Province of Bangka Belitung Islands', *Jurnal Multidisiplin Indonesia*, 4.1 (2025), 77–92 <<https://doi.org/10.58344/jmi.v4i1.2166>>.

³ Nusrat Farzana and others, 'Analysing a Decade of Zakat Research through Bibliometric Analysis: Previous Achievements, Present Patterns, and Future Avenues', *Journal of Infrastructure, Policy and Development*, 9.1 (2025), 10365 <<https://doi.org/10.24294/jipd10365>>.



redistribution, promoting social justice⁴. The purpose of agricultural zakat is to ensure food sustainability, reduce economic disparities, and uphold the objectives of Sharia—particularly in protecting property (*hifz al-mal*) and safeguarding life (*hifz al-nafs*)⁵.

While agricultural zakat holds promise as a socio-economic tool, its implementation in modern nation-states often reveals significant weaknesses⁶. Effective regulations are essential for the successful execution and integration of zakat and its impact on the local economy⁷. Various Muslim-majority countries in Southeast Asia have developed zakat policies, particularly in the agricultural sector, which remains a crucial source of livelihood in the region. In Indonesia, Malaysia, and Brunei Darussalam—three Muslim-majority nations with established Islamic legal systems—distinct patterns of agricultural zakat regulation can be observed⁸. These variations influence governance, collection methods, and distribution strategies, ultimately affecting zakat's effectiveness in addressing food security and poverty alleviation issues in these countries.

Indonesia, which has the largest Muslim population in the world, has incorporated zakat into its national legal framework through Law Number 23 of 2011 on Zakat Management⁹. This law establishes zakat as an institution managed institutionally by the state through the National Amil Zakat Agency (BAZNAS) and accredited Amil Zakat Institutes (LAZ)¹⁰. In agricultural zakat, BAZNAS regulations and the fatwas from the Indonesian Ulema Council (MUI) provide guidelines regarding nisab, zakat rates, and their distribution¹¹. However, discussions continue regarding aligning classical fiqh provisions with contemporary needs, such as variations in crop yield calculations, agricultural mechanization, and the impact of subsidies and national food policies¹². The goal of this national regulation is to standardize zakat practices across Indonesia¹³. Nevertheless, the diversity of local practices often remains traditional and is not fully integrated into the state system.

Malaysia employs a variety of models for zakat, with regulations governed by each state due to its federal structure. Each state has its own enactment that outlines the governance of zakat, including

⁴ Farzana and others.

⁵ Chuzaimatus Saadah, 'Productive Zakat and Women's Empowerment for Inclusive Economy: Sharia Economic Law and Social Fiqh in Indonesia', *Mu'amalah*, 3.1 (2024), 77 <<https://doi.org/10.32332/muamalah.v3i1.9248>>; Ssemambo Hussein Kakembo, Muhamad Abduh and Pg Md Hasnol Alwee Pg Hj Md Salleh, 'Adopting Islamic Microfinance as a Mechanism of Financing Small and Medium Enterprises in Uganda', *Journal of Small Business and Enterprise Development*, 28.4 (2021), 537–52 <<https://doi.org/https://doi.org/10.1108/JSBED-04-2019-0126>>.

⁶ Muhamad Firdaus Ab Rahman and others, 'Agricultural Zakat From The Islamic Perspective', *Journal of Fatwa Management and Research*, 17.2 (2020), 92–118 <<https://doi.org/10.33102/jfatwa.vol0no0.276>>.

⁷ Asma Elzubair E.M. and others, 'An Overview of the Development of Agricultural Cooperatives in Sudan over Decades with Special Emphasis on Gum Arabic Producers' Associations (GAPAs)', *Journal of Co-Operative Organization and Management*, 12.1 (2024), 100217 <<https://doi.org/https://doi.org/10.1016/j.jcom.2023.100217>>.

⁸ Muhammad Syauqi, Muslich Anshori and Imron Mawardi, 'Motivation to Paying Zakat: The Role of Religiosity, Zakat Literacy, and Government Regulations', *Al-Uqud Journal of Islamic Economics*, 6.2 (2022), 276–94 <<https://doi.org/10.26740/aluqud.v6n2.p276-294>>.

⁹ Faris Shalahuddin Zakiy, Falikhatun Falikhatun and Najim Nur Fauziah, 'Sharia Governance and Organizational Performance in Zakat Management Organization: Evidence from Indonesia', *Journal of Islamic Accounting and Business Research*, 16.6 (2023), 1034–57 <<https://doi.org/https://doi.org/10.1108/JIABR-06-2023-0188>>.

¹⁰ Arifah Khairrani, Sri I Nikensari and Dicky Iranto, 'Factors That Influence Social–Economic Motives Through the Decision of Zakat to Use Digital Services (Case Study of Laz Al Azhar)', *International Journal of Multidisciplinary Research and Literature*, 1.6 (2022), 638–51 <<https://doi.org/10.53067/ijomrml.v1i6.63>>.

¹¹ Wahyu Utami and Khotimah.

¹² Arip Rahman Sudrajat, 'Thai Foreign Policy in the Form of Public Diplomacy Associated With the Halal Industry', *KnE Social Sciences*, 2022 <<https://doi.org/10.18502/kss.v7i5.10594>>; Ika Sari Wahyuni-TD, Hasnah Haron and Yudi Fernando, 'The Effects of Good Governance and Fraud Prevention on Performance of the Zakat Institutions in Indonesia: A Shari'ah Forensic Accounting Perspective', *International Journal of Islamic and Middle Eastern Finance and Management*, 14.4 (2021), 692–712 <<https://doi.org/https://doi.org/10.1108/IMEFM-03-2019-0089>>.

¹³ Sunarsih Sunarsih and others, 'Motivational Factors to Paying Zakat through Institutions: A Multigroup Analysis of Urban and Suburban Muzakki Based on Digital Payment Scheme', *Journal of Islamic Accounting and Business Research*, 16.6 (2023), 1148–73 <<https://doi.org/https://doi.org/10.1108/JIABR-12-2022-0333>>.



those about agricultural zakat¹⁴. For instance, the Selangor Zakat Enactment and the Kedah Zakat Enactment contain specific technical regulations regarding nisab, levels, and the institutions responsible for management¹⁵. The state government supports this decentralized approach to zakat in Malaysia, which bolsters the system's efficacy¹⁶. Establishing the State Islamic Religious Council (MAIN) underscores zakat as a formal obligation, overseen by state religious authorities, resulting in a relatively high level of compliance¹⁷. Agricultural zakat, particularly about rice, the primary commodity, has well-defined regulations and is implemented with robust administrative support. However, the variations among states also introduce diverse practices and regulations, which can spark discussions about the uniformity of the zakat system across Malaysia¹⁸. While this decentralized model is often viewed as more effective due to its proximity to the community and enhanced control, it does raise questions concerning the need for harmonization of zakat regulations at the national level.

Brunei Darussalam exemplifies a straightforward yet effective model of zakat management. As an Islamic monarchy, the administration of zakat is entirely under the Brunei Islamic Religious Council (MUIB) jurisdiction. Zakat regulations, including those about agricultural zakat, are governed by religious laws that are nationally enforced and possess full authority¹⁹. The practice of zakat in Brunei is notably centralized, benefiting from strong administrative oversight by the royal authorities. This centralization ensures a more consistent legal and administrative framework for managing zakat, including agricultural contributions²⁰. However, given the relatively small size of Brunei compared to Indonesia and Malaysia, its experiences with zakat may not encompass a wide variety of social practices. Nonetheless, this model offers valuable insights into the effective zakat management within an Islamic legal framework integral to the state's governance.

The analysis of these three countries highlights the connection between zakat regulations and the effectiveness of governance and their socio-economic impact. Regulations serve as a formal foundation (legality) and reflect the state's policy approach in integrating zakat into the development strategy²¹. From a theoretical perspective, agricultural zakat can be examined through the interplay

¹⁴ Jessie P H Poon and others, 'Executives' Observance of Zakat among Islamic Financial Institutions: Evidence from Bahrain and Malaysia', *Journal of Islamic Accounting and Business Research*, 12.4 (2021), 509–23 <<https://doi.org/https://doi.org/10.1108/JIABR-07-2020-0211>>.

¹⁵ Fitria Mustika and others, 'Correlation between Global Warming Mitigation Knowledge, Attitudes, and Community Behavior in Mangrove Forests in Langsa City, Indonesia', *Cleaner Waste Systems*, 10 (2025), 100238 <<https://doi.org/https://doi.org/10.1016/j.clwas.2025.100238>>; Mohamed Asmy Mohd Thas Thaker, Hassanudin Mohd Thas Thaker and Anwar Allah Pitchay, 'Modeling Crowdfunders' Behavioral Intention to Adopt the Crowdfunding-Waqf Model (CWM) in Malaysia', *International Journal of Islamic and Middle Eastern Finance and Management*, 11.2 (2018), 231–49 <<https://doi.org/https://doi.org/10.1108/IMEFM-06-2017-0157>>.

¹⁶ Zakiy, Falikhatun and Fauziah.

¹⁷ Mohd Amran Mahat, Mohd Yassir Jaaffar and Mohamed Saladin Abdul Rasool, 'Potential of Micro-Waqf as an Inclusive Strategy for Development of a Nation', *Procedia Economics and Finance*, 31 (2015), 294–302 <[https://doi.org/https://doi.org/10.1016/S2212-5671\(15\)01193-4](https://doi.org/https://doi.org/10.1016/S2212-5671(15)01193-4)>; Mazni Abdullah and Noor Sharoja Sapiei, 'Do Religiosity, Gender and Educational Background Influence Zakat Compliance? The Case of Malaysia', *International Journal of Social Economics*, 45.8 (2018), 1250–64 <<https://doi.org/https://doi.org/10.1108/IJSE-03-2017-0091>>.

¹⁸ Abdullah- Al-Mamun, Ahasanul Haque and Muhammad Tahir Jan, 'Measuring Perceptions of Muslim Consumers toward Income Tax Rebate over Zakat on Income in Malaysia', *Journal of Islamic Marketing*, 11.2 (2019), 368–83 <<https://doi.org/https://doi.org/10.1108/JIMA-12-2016-0104>>; Tuan Azma Fatiema Tuan Ibrahim, Hafiza Aishah Hashim and Akmalia Mohamad Ariff, 'Ethical Values and Bank Performance: Evidence from Financial Institutions in Malaysia', *Journal of Islamic Accounting and Business Research*, 11.1 (2020), 233–56 <<https://doi.org/https://doi.org/10.1108/JIABR-11-2016-0139>>.

¹⁹ Hasnol Salleh and others, 'Role of Islamic Values and Financial Attitudes on Setting Financial Goals: An Exploratory Study of Bruneian Muslims', *Journal of Islamic Accounting and Business Research*, 2025 <<https://doi.org/10.1108/JIABR-01-2025-0027>>.

²⁰ Muthoifin, Ali Ali Hussein Ghazwan and Ishmah Afyah, 'Civilizational Synergy in Southeast Asia: Comparative Insights on Islamic Development in Indonesia and Brunei Darussalam', *Solo International Collaboration and Publication of Social Sciences and Humanities*, 3.03 (2025), 329–42 <<https://doi.org/10.61455/sicopus.v3i03.350>>.

²¹ Meri Indri Hapsari and others, 'A Qualitative Investigation into Crowdfunding Framework as a Source of Financing for Waqf Land Development', *Journal of Islamic Accounting and Business Research*, 13.3 (2021), 425–43 <<https://doi.org/https://doi.org/10.1108/JIABR-10-2020-0311>>.



of three key variables: *first*, regulation as an independent variable that establishes the clarity of laws, institutions, and standards of practice; *second*, governance as a mediating variable that illustrates the capacity of institutions in both collection and distribution; and *third*, socio-economic impacts, which manifest as income distribution, enhanced food security, and poverty reduction, serving as dependent variables. This relationship can be conceptualized as a model linking legal norms, institutional practices, and social outcomes. Consequently, this literature review aims to explore an analytical area that has received limited attention in prior research, specifically how agricultural zakat regulations in the three ASEAN countries are situated within this framework.

The primary issue highlighted in this study is the discrepancy between normative provisions and actual implementation practices regarding zakat. While zakat regulations in Indonesia are established nationally, agricultural zakat often fails to align with formal systems. Many farmers prefer to distribute zakat directly to local mustahik, which results in a limited role for the state in managing agricultural zakat. This situation raises concerns regarding accountability, optimal distribution, and the uncertainty in quantifying the contribution of zakat to national development²². In Malaysia, decentralization offers the benefit of closer community engagement; however, it also leads to variations between regions that can complicate efforts to harmonize and standardize zakat policies nationwide. In contrast, Brunei exhibits more consistent regulations. However, the primary challenge lies in the scalability and diversity of agricultural zakat practices, making it difficult for this model to be widely adopted in a country as diverse as Indonesia.

Additionally, a cross-country concern is optimizing agricultural zakat to effectively tackle food security issues within the ASEAN region. This challenge is becoming increasingly complex due to climate change, the globalization of food markets, and shifting socio-economic dynamics. The conceptual dimensions of agricultural zakat in Islamic jurisprudence (*fiqh*) and its implementation across various countries have yielded a wealth of empirical data. In Indonesia, research primarily explores the relationship between zakat and taxes, the effectiveness of BAZNAS, and the distribution of productive zakat. In Malaysia, studies predominantly focus on the institutional analysis of state zakat and the efficacy of zakat management concerning the economic development of the ummah. Conversely, research on Brunei has been relatively limited and tends to be more descriptive regarding the MUIB system. Notably, there is a scarcity of studies that specifically compare agricultural zakat regulations across ASEAN countries, particularly from a comparative literature perspective that emphasizes regulation as a primary variable²³. This study aims to address this research gap by providing a systematic literature analysis of agricultural zakat regulations in three countries with distinctive governance models.

The urgency of this research stems from the necessity for a more adaptive, harmonious, and responsive model of agricultural zakat regulation. As the region with the largest Muslim majority in the world, ASEAN holds significant potential for leveraging agricultural zakat to enhance regional food security. However, robust and aligned regulatory frameworks can only fully realize this potential. This literature review aims to provide a conceptual map for studying and adapting the various regulations in Indonesia, Malaysia, and Brunei to one another. Consequently, this research contributes to advancing zakat and Islamic law theories while offering practical recommendations for public policy within the ASEAN region.

This study uses academic literature and available regulatory documents to conduct a comparative analysis of agricultural zakat regulation in Indonesia, Malaysia, and Brunei Darussalam. The analysis will highlight similarities and differences in regulatory patterns, examine the implications of these regulations on zakat governance, and evaluate their effectiveness in addressing issues related to food security and equitable welfare distribution. Thus, this research is anticipated to enhance the field of zakat studies on an international scale, enrich the comparative Islamic law literature, and foster discourse on harmonizing zakat regulations within ASEAN.

²² Sayang P Nanda, 'Zakat Fund Distribution Strategy in Baznas of Rokan Hilir District', *Filantropi Jurnal Manajemen Zakat Dan Wakaf*, 4.2 (2023), 124–37 <<https://doi.org/10.22515/finalmazawa.v4i2.5464>>.

²³ Sudrajat.



Method

This study employs a comparative literature review approach to examine the regulation of agricultural zakat in three ASEAN countries: Indonesia, Malaysia, and Brunei Darussalam. These nations were selected due to their majority Muslim populations and established Islamic legal systems within the framework of modern states. Indonesia features a centralized zakat regulatory system through Law Number 23 of 2011, while Malaysia exemplifies a decentralized model at the state level through specific state enactments. On the other hand, Brunei Darussalam operates under an Islamic monarchy model that places complete authority over zakat in the hands of the state's religious institutions. The diverse regulatory characteristics of these countries offer a rich array of models for comparison, contributing valuable insights to the discourse on harmonizing zakat regulations across the ASEAN region.

The primary data sources for this research comprise official regulatory documents, including laws, enactments, and religious laws, as well as fatwas and zakat institutional reports from each participating country. Secondary data was gathered from reputable journal articles, academic books, research reports, and publications from zakat institutions. The analysis employed a content analysis technique with a thematic approach, categorizing the data based on implications related to legal frameworks, institutional contexts, zakat calculations, and distribution methods. Additionally, a comparative analysis was conducted to evaluate the similarities and differences in regulations and their implications for the governance of agricultural zakat.

This research does not engage respondents or informants but focuses on a thorough review of academic literature and legal documents. This distinction is crucial, as the study's objective is not to assess individual behaviour but to outline the regulatory framework across various countries. This study aims to illuminate the conceptual and institutional framework of agricultural zakat by employing a comparative literature approach, thereby providing a normative foundation for subsequent empirical research.

Results and Discussions

Agricultural Zakat Regulations in Indonesia

Agricultural zakat in Indonesia is significant in Islamic law and national regulations. As the nation with the largest Muslim population globally, Indonesia has made strides to organize its zakat system through a framework of laws and regulations²⁴. However, implementing these provisions still encounters considerable challenges on the ground. The primary legal basis for zakat management in Indonesia is Law Number 23 of 2011 concerning Zakat Management, which provides a comprehensive legal framework for all zakat activities²⁵. This law stresses that zakat, infaq, and alms (ZIS) are fundamental obligations for Muslims, and their execution is managed systematically by the National Amil Zakat Agency (BAZNAS) and various Amil Zakat Institutes (LAZ). In terms of agricultural zakat, detailed normative guidelines are provided by the fatwa of the Indonesian Ulema Council (MUI), alongside BAZNAS guidelines and several other related regulations.

In classical Fiqh, agricultural zakat is obligatory on the harvests of staple crops that serve as the fundamental food sources for the community, such as rice, wheat, dates, and grapes²⁶. The nisab for agricultural zakat is set at five wasaq, approximately 653 kg of dry grain. In Indonesia, this provision has been adopted and adapted by the MUI and BAZNAS to better align with local conditions, incorporating rice, corn, soybeans, and other economically significant products as eligible for zakat.

The zakat rate is determined by the method of irrigation used. When crops are watered naturally—such as through rainfall or river water—the zakat rate is 10% of the harvest. Conversely, if the crops are irrigated artificially or require additional costs such as pumping, the rate is reduced to 5%. Zakat payments are made at the time of harvest, distinguishing agricultural zakat from mal zakat, which is calculated over a haul period of one year.

The subject of compulsory agricultural zakat pertains to the owners of land and crops. In the case of leased land, the obligation to pay zakat falls on the manager or tenant who directly benefits from the harvest. This scenario has sparked new discussions, as the agricultural landscape has evolved

²⁴ Juliana Juliana and others, 'The Determinants of Muslim Millennials' Visiting Intention towards Halal Tourist Attraction', *Journal of Islamic Accounting and Business Research*, 14.3 (2023), 473–88 <<https://doi.org/10.1108/JIABR-02-2021-0044>>.

²⁵ Mukhlishin Mukhlishin and others, 'Zakat Maal Management and Regulation Practices: Evidence from Malaysia, Turki and Indonesia', *Journal of Human Rights, Culture and Legal System*, 4.2 (2024), 569–92.

²⁶ Saadah.



beyond simplicity to include multi-layered employment contracts, cooperatives, and profit-sharing arrangements. BAZNAS, in some of its technical guidelines, emphasizes that zakat applies to those who genuinely reap the benefits of production, thereby aiming to prevent the duplication of obligations. It reinforces that agricultural zakat is tied to economic benefits rather than formal ownership.

The distribution of agricultural zakat in Indonesia is governed by the eight asnaf outlined in the Qur'an: fakir, poor, amil, muallaf, riqab, gharim, fi sabilillah, and ibn sabil. In light of this, modern regulations implemented by BAZNAS focus on three primary strategies for distribution: consumptive programs (which provide direct support to mustahik for their basic needs), productive programs (which finance small businesses and empower farmers, livestock, and microenterprises), and emergency programs (which address disaster management and food crises). As a result, agricultural zakat is not solely allocated for immediate consumption; instead, it aims to foster long-term economic empowerment.

Statistics indicate that zakat collection in Indonesia continues to grow, despite the suboptimal contribution of agricultural zakat. According to the 2022 BAZNAS report, total national zakat collection reached approximately IDR 22 trillion, with agricultural zakat representing a relatively small portion compared to income and corporate zakat. Research estimates that the potential for agricultural zakat in Indonesia could be around IDR 19-20 trillion annually; however, actual collections are minimal. It is mainly because many farmers prefer to distribute zakat directly to neighbours or impoverished families. While this traditional distribution method fulfills the worship component, it raises issues related to governance, transparency, and equitable distribution of benefits. Directly distributed zakat tends to circulate within small communities and does not integrate into the national system, limiting its mobilization for wider development initiatives.

While not maximal, the advantages of agricultural zakat are still quite noteworthy. Research conducted in West Java and Central Java indicates that agricultural zakat administered by zakat institutions can enhance the income of smallholders through various empowerment initiatives, including superior seed financing, water-saving irrigation, and the establishment of Sharia farmer cooperatives²⁷. Additionally, consumptive zakat distribution programs have proven effective in alleviating the financial burdens that impoverished households face in rural areas. Nevertheless, a significant challenge remains in fostering awareness among farmers about the importance of distributing zakat through official institutions, which could lead to a broader multiplier effect. This necessity drives the ongoing enhancement of agricultural zakat regulations in Indonesia, focusing on education, the digitization of payments, and the integration of zakat with government initiatives aimed at food security and poverty alleviation²⁸.

In principle, the regulation of agricultural zakat in Indonesia is straightforward and comprehensive. It encompasses aspects such as nisab, rates, types of crops, payment timing, and the subjects obligated to pay zakat²⁹. However, a significant gap remains between these legal norms and social practices. Many farmers view agricultural zakat as a personal spiritual obligation rather than a component of the national framework³⁰. It presents a challenge for public policy: how to position agricultural zakat as an economic instrument regulated by the state while preserving the integrity of worship.

Indonesia's regulatory model offers advantages, including a robust national legal framework, but it also faces challenges, particularly in low public compliance with the formal system³¹. Consequently, agricultural zakat in Indonesia illustrates a legally established system still working toward full integration in practice. The statistical disparity between vast potential and minimal actual contributions highlights this gap between regulation and implementation. This situation creates

²⁷ Sudirman Sudirman, 'Revitalizing Productive Zakat in the Covid-19 Pandemic Era in East Java', *Jurisdictie Jurnal Hukum Dan Syariah*, 12.2 (2022), 275–93 <<https://doi.org/10.18860/j.v12i2.14089>>; Qurroh Ayuniyyah and others, 'The Impact of Zakat in Poverty Alleviation and Income Inequality Reduction From the Perspective of Gender in West Java, Indonesia', *International Journal of Islamic and Middle Eastern Finance and Management*, 15.5 (2022), 924–42 <<https://doi.org/10.1108/imefm-08-2020-0403>>.

²⁸ S Sumai and others, 'Role of Zakat in Poverty Reduction and Food Security', *Iop Conference Series Earth and Environmental Science*, 343.1 (2019), 12254 <<https://doi.org/10.1088/1755-1315/343/1/012254>>.

²⁹ Sunarsih and others.

³⁰ Muhammad Izzat Mohamed and Muhammad Hakimi Mohd. Shafiai, 'Islamic Agricultural Economic Financing Based On Zakat, Infaq, Alms And Waqf In Empowering The Farming Community', *IQTISHADUNA: Jurnal Ilmiah Ekonomi Kita*, 10.1 (2021), 144–61 <<https://doi.org/10.46367/iqtishaduna.v10i1.334>>.

³¹ Moh. M R Luntajo and Faradila Hasan, 'Optimalisasi Potensi Pengelolaan Zakat Di Indonesia Melalui Integrasi Teknologi', *Al-Aqdu Journal of Islamic Economics Law*, 3.1 (2023), 14 <<https://doi.org/10.30984/ajiel.v3i1.2577>>.



opportunities for enhancing governance, educating communities, and innovating in the collection and distribution of agricultural zakat.

Agricultural Zakat Regulation in Malaysia

Malaysia boasts a distinctive zakat regulatory framework, mainly due to its status as a federal nation. Unlike Indonesia, which employs national laws to govern zakat, the authority for zakat in Malaysia resides entirely at the state level. This arrangement aligns with Malaysia's constitutional structure, assigning individual states control over Islamic religious affairs³². Consequently, zakat regulations in Malaysia are established through state zakat enactments, endorsed by the State Legislative Assembly, and overseen by the State Islamic Religious Council (MAIN)³³. While this model decentralizes the zakat system in Malaysia, it remains under state supervision and is supported by the whole government apparatus.

Zakat, specifically agricultural zakat, is governed by principles derived from classical fiqh across various countries. The nisab for agricultural zakat is universally set at approximately five wasaq, equivalent to around 653 kilograms of rice. This standard is consistent mainly nationwide, based on the Shafi'i fiqh, the predominant sect in Malaysia. While the legal principles remain similar, the differences primarily manifest in zakat management's technical and institutional aspects. The rate of agricultural zakat adheres to traditional guidelines, stipulating 10% for crops that are naturally irrigated and 5% for those that require artificial irrigation or incur additional costs. In states such as Kedah, Perlis, and Terengganu—where a significant portion of the population consists of rice farmers—the focus on implementing agricultural zakat is particularly pronounced. Conversely, more urbanized regions like Kuala Lumpur and Selangor tend to prioritize professional and corporate zakat.

In Malaysia, the primary crops subject to agricultural zakat are dominated by rice, the national staple food. However, specific regulations also encompass other staple crops with significant economic value, including corn, sweet potatoes, and oil palm. It is important to note that zakat on oil palm and rubber is typically regarded as a trade or business product rather than pure agricultural zakat. The payment of agricultural zakat is scheduled to coincide with harvest times. Agricultural zakat is paid twice annually for rice, which has two harvest seasons yearly³⁴. This procedure is reinforced by state zakat institutions such as the Kedah State Zakat Institute, which explicitly outlines the collection schedule for agricultural zakat based on the harvest season.

The subject of zakat pertains to either the owner of the rice field or the manager who benefits from the harvest. According to state regulations, when a rice field is rented, the obligation of zakat falls to the tenant managing the rice fields, rather than the landowner, who does not receive the harvest directly. In profit sharing (*muzara'ah*), zakat is imposed proportionally based on the distribution of proceeds between the owner and the manager³⁵. This illustrates that the regulations governing agricultural zakat in Malaysia are quite comprehensive in aligning the law with the socio-economic practices of the farming community.

The management of agricultural zakat is overseen by the State Islamic Religious Council (MAIN), which serves as the sole authority on the matter. MAIN has operational branches such as the Selangor Zakat Institute (LZS) and the Kedah State Zakat Center, which are responsible for the professional collection, recording, and distribution of zakat. The allocation of agricultural zakat is directed toward the eight *asnaf* identified in the Qur'an; however, contemporary practices tend to emphasize support for the *fakir* (needy), the poor, *gharimin* (those in debt), and those engaging in *fi sabilillah* (in the path of Allah). Zakat distribution programs in Malaysia typically provide cash assistance to meet basic needs and support education, housing, healthcare, and economic empowerment initiatives. Furthermore, MAIN has implemented specialized programs to empower farmers, including fertilizer subsidies, agricultural equipment assistance, and financial support to enhance rice field productivity. Consequently, agricultural zakat serves a consumptive purpose and acts as a catalyst for economic development.

Zakat statistics in Malaysia reveal a positive trend. A Selangor State Islamic Religious Council (MAIS) report indicates that total zakat collections in Selangor reached over RM 900 million in 2021, with agricultural zakat contributing approximately RM 20 million. In Kedah, known as Malaysia's rice granary, rice zakat collections range between RM 15 million and RM 18 million annually, with

³² Mahat, Jaaffar and Rasool.

³³ Amal Hayati Ishak and others, 'The Critical Success Factors of Waqf Land Development for Sustainable Agriculture', *Social Sciences & Humanities Open*, 11 (2025), 101244 <<https://doi.org/https://doi.org/10.1016/j.ssaho.2024.101244>>; Hapsari and others.

³⁴ Mahat, Jaaffar and Rasool; Ab Rahman and others.

³⁵ Mohamed and Shafiai.



these funds being redistributed to thousands of mustahik families in rural areas³⁶. Nationally, agricultural zakat is not the most significant component of total zakat collections, as professional and business zakat tend to dominate. Nevertheless, agricultural zakat is crucial in alleviating rural poverty in agrarian-based countries. The distribution of agricultural zakat typically prioritizes support for landless farmers, farm labourers, and impoverished families within the village.

The benefits of agricultural zakat in Malaysia are evident through its direct impact on the welfare of the farming community. For instance, the Agricultural Zakat Distribution Program managed by the Kedah Zakat Institute has successfully increased the incomes of beneficiary farmers by 15-20% per planting season, as they receive essential support in the form of fertilizers, seeds, and equipment. In Selangor, the Asnaf Tani Entrepreneur Capital Assistance Scheme, which aims to transform a mustahik into a muzaki by enhancing their agricultural business capabilities, is funded by agricultural zakat funds. This approach illustrates that agricultural zakat in Malaysia provides consumptive assistance and focuses on empowerment.

The strength of agricultural zakat regulation in Malaysia is rooted in a country-based decentralization approach, which allows policies to be more closely aligned with local needs. As the sole authority in each state, the Majlis Agama Islam Negeri (MAIN) holds full responsibility for the collection and distribution of zakat, resulting in a relatively high level of compliance. Additionally, transparency is enhanced as zakat reports are published regularly and subjected to audits. However, a notable weakness of this system is the inconsistency in policies across states, which can lead to disparities in the standards used for calculating and distributing zakat. For instance, the state of Kedah strongly emphasizes rice zakat, whereas other states that focus on plantation commodities categorize agricultural products more as business zakat. This variation illustrates that, despite the uniformity of sharia principles, local policies significantly influence the technical execution of zakat.

Agricultural Zakat Regulations in Brunei Darussalam

Brunei Darussalam operates as an Islamic monarchy, with sharia as the foundation of its state life. A distinctive aspect of Brunei is its legal framework, which formally incorporates Islamic law into its governmental structure. The Sultan acts as both the Head of State and the Head of Islam. This integration means that the regulation and management of zakat are directly under the monarchy's authority, through the Majlis Ugama Islam Brunei (MUIB)³⁷.

This approach differs from Indonesia's democratic legal framework and Malaysia's, where local authorities are responsible for administering zakat. Brunei's centralized model allows for strong regulatory and supervisory consistency; however, it is also influenced by the country's relatively small size and limited population.

The Islamic Religious Council governs Zakat in Brunei, the Kadi Court Law (Cap. 77), and various supplementary regulations concerning zakat and waqf. This legislation grants MUIB full authority to collect, manage, and distribute zakat. Regarding agricultural zakat, MUIB adheres to the provisions of Shafi'i, which is Brunei's predominant school of thought³⁸. The nisab is set at an intriguing threshold in agricultural zakat: five wasaq, which translates to around 653 kilograms of dry grain. This means that when farmers gather their harvest, they must ensure they have this amount before they are obligated to give. It is a fascinating way of giving back to the community based on what they produce. This threshold aligns with the regulations in Indonesia and Malaysia, reflecting a cohesive understanding of fiqh across the Southeast Asian region. The rate of zakat remains consistent: 10% of harvests that are irrigated naturally and 5% for those that incur additional costs for artificial irrigation. This illustrates that the framework governing agricultural zakat in Brunei is entirely consistent with classical Islamic law.

The primary agricultural crop subject to zakat is rice. While the country's rice production does not rival that of Indonesia or Malaysia, it has significant value in the people's lives. The Brunei government has implemented a food self-sufficiency policy known as the Self-Sufficiency Level (SSL)

³⁶ Siectio D Pratama, 'The Role of Zakat in Alleviating Multidimensional Poverty', *International Journal of Islamic Economics and Finance (Ijief)*, 6.1 (2023) <<https://doi.org/10.18196/ijief.v6i1.17006>>.

³⁷ Mohamed Syazwan Ab Talib and Mohd Hafiz Zulfakar, 'Sustainable Halal Food Supply Chain Management in a Small Rentier Halal Market', *Arab Gulf Journal of Scientific Research*, 42.3 (2024), 449–63 <<https://doi.org/10.1108/AGJSR-11-2022-0251>>.

³⁸ A. H. N. Nor Irdi., 'Business Zakat Disbursement Procedures in Brunei Darussalam', *Al-Hikmah*, 02.01 (2026), 64–72.



program for rice, with agricultural zakat as a key instrument to support this initiative. While zakat is generally not required on other agricultural products such as fruits and vegetables, these may be subject to zakat if considered part of business or trade proceeds. Nevertheless, the main emphasis of agricultural zakat in Brunei remains on rice, a vital staple food for the nation.

The timing for the payment of agricultural zakat is determined at the time of each harvest, adhering to the fundamental principle of fiqh, which states that agricultural zakat is based on actual harvests rather than on a specific haul cycle. This approach simplifies zakat management, as farmers must pay zakat only when they have a yield, rather than annually without certainty of a harvest. The obligation to pay zakat falls on the landowner and the harvest manager. In cases where the land is leased, the zakat obligation rests with the manager who reaps the economic benefits of the harvest. This aligns with the principle of justice in zakat, which stipulates that the obligation lies with the party that directly benefits.

The management of agricultural zakat in Brunei is centralized under the authority of MUIB. This institution has exclusive control over collecting zakat from the community, including agricultural zakat, and its distribution to eight eligible recipients (asnaf). The zakat distribution process in Brunei is highly organized, prioritizing assistance to the fakir, people experiencing poverty, and those engaged in fi sabilillah. MUIB regularly publishes reports on zakat collection and distribution, demonstrating a commendable level of transparency. This system fosters significant public trust, leading to relatively high compliance in zakat payments. However, the absolute amounts collected are not as substantial as those in Indonesia or Malaysia, mainly due to Brunei's smaller population.

Statistics indicate that the total collection of zakat in Brunei remains relatively stable. According to the 2021 report by MUIB, the total zakat collected amounted to approximately BND 19 million (around IDR 210 billion). Notably, agricultural zakat's contribution is still modest compared to income and business zakat. This trend is Brunei's ability, given that the agricultural sector does not dominate Brunei's national economy, which relies heavily on oil and gas. The agricultural sector represents only a small fraction of the Gross Domestic Product (GDP). Nevertheless, collecting agricultural zakat is conducted formally, which is considered a crucial religious obligation. The data also reveals that agricultural zakat in Brunei primarily comes from rice farmers located in the districts of Temburong and Tutong, which are recognized as the centers for domestic rice production.

In Brunei, agricultural zakat is utilized for both consumptive and productive programs. The consumptive aspect involves providing cash and rice to underprivileged families, while the productive side focuses on assisting impoverished farmers to boost their productivity. One notable initiative is the Agricultural Input Assistance Program, which allocates zakat funds to acquire fertilizers, high-quality seeds, and agricultural tools for eligible farmers³⁹. This approach ensures that agricultural zakat serves not only as social assistance but also as a means of empowerment. Although the scale of these programs may not match that of Indonesia or Malaysia, their impact is significant due to Brunei's small population, allowing for more effective distribution of zakat to all beneficiaries.

The benefits of agricultural zakat in Brunei can be viewed from two perspectives. First, there are religious benefits, as zakat represents an expression of the ummah's obedience to Islamic law and loyalty to the Sultan as a religious leader. Second, there are socio-economic benefits, wherein zakat plays a role in narrowing the economic gap between small farmers and wealthier urban communities. While agricultural zakat is not a major contributor, it is also recognized as one of the tools supporting the national food sovereignty program. The centralized administration of the zakat system under the MUIB facilitates the country's equitable and well-monitored distribution.

The strength of agricultural zakat regulation in Brunei lies in its complete centralization under the country's religious authority. This structure promotes legal consistency, community compliance, and transparent management. However, a limitation is the scale of economic impact, as agriculture is not the dominant sector; consequently, agricultural zakat does not significantly contribute to overall development. Nevertheless, as a sharia instrument, agricultural zakat retains symbolic and practical

³⁹ Norzurianie Kamarulzaman, 'Food Security: A Closer Look Using Brunei Darussalam as Case Study BT - Brunei and the Future Transformation of Southeast Asia', ed. by Gabriel Yit Vui Yong and A K M Ahsan Ullah (Singapore: Springer Nature Singapore, 2025), pp. 81–100 <https://doi.org/10.1007/978-981-96-7901-0_5>.



importance in fostering social justice⁴⁰. The Brunei model exemplifies how the full integration of Islamic sharia with the state system can yield stable zakat governance, despite the challenges posed by the economic context.

The Comparison of Agricultural Zakat Regulations

A comparison of agricultural zakat regulations in Indonesia, Malaysia, and Brunei Darussalam reveals distinct patterns, despite all being rooted in Shafi'i fiqh. The primary similarity lies in establishing a nisab set at five wasaq, equivalent to approximately 653 kilograms of dry grain. Differences arise in the zakat rates, with 10% applicable for natural irrigation and 5% for artificial irrigation, as well as in the timing of zakat payment, which is dictated by each harvest season. All three countries identify rice as the primary commodity subject to zakat. However, there are significant differences in regulatory frameworks, institutional governance, and the effectiveness of implementation.

Indonesia established a national regulatory framework for Zakat Management through Law Number 23 of 2011. Under this system, zakat is integrated into state policy, with its management entrusted to BAZNAS and LAZ. This model's strength lies in providing a unified legal framework applicable across the nation. However, a significant challenge remains: the low level of public compliance with the formal system. Many farmers prefer to distribute zakat directly to nearby mustahik, creating a disconnect between legal norms and social practices. Statistically, while the potential for agricultural zakat in Indonesia is estimated to reach tens of trillions of rupiah annually, the actual collection remains minimal. Therefore, the primary weakness of the Indonesian model resides in the implementation and internalization of public awareness, rather than in the substance of the regulations themselves.

Malaysia employs a country-based decentralization model for zakat management. The state zakat enactment empowers the State Islamic Religious Council (MAIN) with full authority to regulate and oversee zakat, including agricultural zakat. This system's advantage lies in the close relationship between the managing authority and the community, resulting in a relatively high level of compliance. MAIN enjoys significant legitimacy as a religious authority and receives unwavering support from the state government. Additionally, transparency is upheld through the periodic publication of zakat reports. However, a drawback of this model is the variability across states, leading to disparities in standards. For instance, the state of Kedah strongly emphasizes rice zakat, while other states more frequently categorize plantation products as business zakat. Nonetheless, empirical evidence indicates that the Malaysian model is more effective in collecting and distributing agricultural zakat than Indonesia, mainly due to the community's greater compliance with the official system and the more organized distribution of zakat.

Brunei Darussalam implements a fully centralized model through the Brunei Islamic Religious Council (MUIB). This system's advantages include legal consistency, strong community compliance, and transparency in governance. As the exclusive authority, MUIB ensures that agricultural zakat is collected and distributed per sharia law. However, due to the country's small size and the relatively minor role of the agricultural sector, the impact of agricultural zakat on economic development remains quite limited. In essence, the success of the Brunei model is closely tied to the country's unique demographic and economic context, which significantly differs from that of Indonesia and Malaysia.

Based on the comparative analysis, several significant conclusions emerge. Initially, stringent formal regulations do not automatically result in practical enforcement. The Indonesian example demonstrates that, despite national legislation, inadequate public adherence to formal institutions hampers the full realization of agricultural zakat's potential. In contrast, Malaysia has successfully enhanced compliance through decentralized governance and a community-oriented approach. Furthermore, while absolute centralization, exemplified by Brunei, fosters transparent and consistent

⁴⁰ Wajjihah Haji Johari, Amni Suhailah Abarahan and Kamaru Salam Yusof, 'Empowering Womenpreneurs Through Islamic Social Finance: Examining The Impacts On Power And Agency In Brunei Darussalam', *Al-Qanadir: International Journal of Islamic Studies*, 34.03 (2025), 55–61 <<https://doi.org/10.64757/alqanadir.2025.3403/1160>>.



administration, such a model is primarily viable in nations characterized by small, homogeneous demographics. Consequently, applying this broad model in Indonesia introduces substantial implementation challenges. Lastly, institutional dynamics play a pivotal role in effectiveness; regulations lacking strong institutional backing tend to diminish efficacy. Malaysia's favourable outcomes can be credited mainly to MAIN's comprehensive authority and its direct engagement with the community. Conversely, Indonesia encounters obstacles as BAZNAS and LAZ contend with traditional practices. In Brunei, the centralized authority of MUIB under the Sultan's governance ensures exclusive legitimacy, leading to its notable success.

The question emerges: which model is the most effective and easiest to implement? The Malaysian model is the most adaptable and realistic for other ASEAN countries. The reasons for this include: (1) state-based zakat regulations that embody a decentralized approach, aligning with modern governance principles; (2) the close relationship between MAIN and the community, which enhances compliance; (3) a transparent reporting system that promotes high levels of accountability; and (4) despite variations among countries, harmonization can still be achieved through a national zakat forum. Although the Brunei model is effective on a small scale, it presents challenges when applied to larger nations. On the other hand, while the Indonesian model possesses normative strengths, its implementation weaknesses render it less suitable as a benchmark.

However, this does not imply that Indonesia and Brunei lack advantages. Indonesia possesses significant potential in agricultural zakat, which, if the national system can effectively incorporate local practices, could achieve a greater socio-economic impact than other countries. On the other hand, Brunei stands out for its legal consistency and community compliance, serving as an inspiring example for other nations in enforcing religious law. Consequently, the combination of strengths from these three countries can serve as the foundation for developing a regulatory model for agricultural zakat within ASEAN. This model could establish a regional framework that harnesses Indonesia's robust national legal framework, the local social and institutional proximity of Malaysia, and the sharia consistency and transparency exemplified by Brunei.

This comparison indicates that the regulation of agricultural zakat extends beyond mere legal considerations; it is intricately linked to institutional structures, compliance culture, and the socio-economic context. The most effective regulation is not necessarily the one that is the most normatively comprehensive, but rather one that is accessible to the public and translates into effective practice. From this vantage point, the Malaysian model stands out due to its integration of sharia regulation, institutional support, and genuine social engagement. In contrast, Indonesia must enhance its institutional frameworks to ensure that national laws can be effectively implemented. Meanwhile, despite its smaller scale, Brunei remains a significant example of sharia consistency. This analysis highlights how literature research on agricultural zakat across these three countries contributes meaningfully to the potential harmonization of agricultural zakat regulations within the ASEAN region. To ensure clarity, refer to Table 1 provided below:

Table 1. Comparison of Agricultural Zakat Regulations

Aspects	Indonesia	Malaysia	Brunei
1. Nisab	653 kg of dry grain (5 wasaq)	653 kg of rice (5 wasaq)	653 kg of rice (5 wasaq)
2. Zakat Rate	10% natural irrigation, 5% artificial irrigation	10% natural irrigation, 5% artificial irrigation	10% natural irrigation, 5% artificial irrigation
3. Plant Type	Rice, corn, soybeans, etc.	Main rice, several oil palm and tuber states	Rice (main focus)
4. Payment Time	Every harvest	Each harvest (2x/year for rice)	Every harvest
5. Compulsory Subjects	Crop owner/manager	Owner/manager according to the contract	Harvest owner/manager



6. Management Board	BAZNAS & LAZ	State Religious (MAIN)	Islamic Council	Brunei Islamic Religious Council (MUIB)
7. Regulatory Approach	National Law (Law No. 23/2011)	State Enactment (Decentralization)	Full centralization under the Sultan	
8. Disadvantages	Low compliance, more zakat is distributed directly	Differences between countries, need for harmonization	Small economy scale, limited contribution	

This table clearly illustrates that while the three countries share significant legal similarities, they differ substantially in institutional aspects, regulatory approaches, and implementation challenges.

The first aspect is nisab, where all three countries establish a minimum yield threshold of 653 kg dry grain (5 wasaq). This uniformity reflects a shared understanding of Shafi'i fiqh as Southeast Asia's legal foundation for agricultural zakat. This similarity is crucial, as it demonstrates that the regulatory differences among the three countries arise not from variations in religious sects but from differences in institutional and governance contexts. The second aspect is the zakat rate, which is uniform across the countries: 10% for crops irrigated by natural means, and 5% for crops that require artificial irrigation or incur additional costs. This consistency indicates that the application of classical sharia law remains unchanged, mainly in modern regulations.

Differences begin to emerge in the third aspect, which concerns the types of crops subject to zakat. Indonesia is expanding its coverage to include rice, corn, soybeans, and other economically valuable agricultural products. Malaysia focuses primarily on rice as the primary commodity, although some areas include other products like palm oil, typically categorized under business zakat. Brunei simplifies this by concentrating solely on rice for agricultural zakat. These variations reflect each country's economic structure: Indonesia's diverse agricultural landscape versus Brunei's smaller, less agriculture-dependent economy. The fourth aspect pertains to the timing of zakat payment, which is set for each harvest in all countries. This aligns with classical sharia provisions stating that agricultural zakat should be based on actual harvests rather than *haul*. The fifth aspect addresses the subjects obligated to pay zakat. In Indonesia, it is the owner or manager of the crop; in Malaysia, it depends on the ownership or management contract (such as rental or profit-sharing agreements); and in Brunei, it is also the owner or manager. This similarity reinforces that agricultural zakat is tied to economic benefits rather than land ownership.

A fundamental difference emerges in the sixth aspect: zakat management institutions. Indonesia relies on BAZNAS and LAZ as a national system. At the same time, Malaysia uses MAIN, a decentralized system by state, and Brunei entrusts it entirely to MUIB with centralized control. The seventh aspect, regulatory approach, further underscores this distinction: Indonesia uses national legislation, Malaysia employs state enactments, and Brunei operates under the monarchy's sole authority.

The eighth aspect highlights various implementation challenges. Indonesia struggles with low compliance as communities often distribute zakat directly. Malaysia faces inconsistencies across states that demand harmonization, while Brunei encounters limited economies of scale due to its small agricultural sector.

The differences in agricultural zakat regulations correlate with the effectiveness of implementation. Indonesia's national system struggles with integration, Malaysia's state system is more community-oriented, and Brunei's centralized system offers greater consistency. Indonesia's main challenge lies in the gap between law and social practice, Malaysia's issue is inter-state variability, and Brunei's concern is its limited scale. Robust institutions must support effective regulation. Malaysia excels in local institutional strengths, Brunei shows strong legal consistency, while Indonesia is still working to improve public compliance. This indicates that the strength of formal regulations cannot solely assess the effectiveness of agricultural zakat in Southeast Asia; it must also consider the integration of laws, institutions, and community culture.



This research introduces a new conceptual framework for assessing the effectiveness of agricultural zakat regulations by comparing potential outcomes and actual realizations. The gap between potential and realization is the primary indicator of institutional effectiveness. Consequently, this study paves the way for developing empirical indicators for evaluating zakat regulations. It emphasizes the need for an ASEAN integrative model that combines the strengths of Indonesia (a national legal framework), Malaysia (strong local institutions), and Brunei (sharia compliance and community adherence). This integrative model can be a conceptual foundation for harmonizing agricultural zakat regulations within ASEAN.

However, this research has certain limitations. *First*, it is based on literature and secondary documents and does not incorporate direct field data. This limitation renders the analysis conceptual rather than empirical. *Second*, there is a lack of complete and consistent statistical data on agricultural zakat, restricting quantitative analysis to estimates. Lastly, the research focuses solely on three countries: Indonesia, Malaysia, and Brunei.

Conclusion

Based on the preceding discussion, this study concludes that: *first*, the regulation of agricultural zakat in Indonesia, Malaysia, and Brunei Darussalam is grounded in the same fiqh principles but results in distinct institutional structures and implementations. With its approach to national law, Indonesia has established a strong legal framework; however, effectiveness has not yet been fully realized, primarily due to low public compliance and a tendency for zakat distribution to remain traditional. With its state-specific enactments, Malaysia demonstrates a higher level of implementation, attributed to the closer connection between the State Islamic Religious Council and the community, although variations between states necessitate harmonization. Brunei operates under a fully centralized model via the MUIB, ensuring legal consistency and high compliance levels. However, its impact is constrained by the relatively small scale of the agricultural economy. *Secondly*, the effectiveness of agricultural zakat is influenced not only by the strength of formal regulations but also by the quality of institutional governance and the degree of community compliance. Thirdly, the most promising model for regional development is an integrative approach that combines Indonesia's national legal framework, Malaysia's local institutional closeness, and Brunei's adherence to sharia. This model can enable agricultural zakat to more effectively serve as an instrument for promoting justice and enhancing food security in the ASEAN region.

References

- Ab Rahman, Muhamad Firdaus, Hussein 'Azeemi Abdullah Thadi, Azman Ab Rahman and Siti Faradiyah Ab Rahim, 'Agricultural Zakat From The Islamic Perspective', *Journal of Fatwa Management and Research*, 17 (2020), 92–118 <<https://doi.org/10.33102/jfatwa.vol0no0.276>>
- Ab Talib, Mohamed Syazwan and Mohd Hafiz Zulfakar, 'Sustainable Halal Food Supply Chain Management in a Small Rentier Halal Market', *Arab Gulf Journal of Scientific Research*, 42 (2024), 449–63 <<https://doi.org/10.1108/AGJSR-11-2022-0251>>
- Abdullah, Mazni and Noor Sharoja Sapiei, 'Do Religiosity, Gender and Educational Background Influence Zakat Compliance? The Case of Malaysia', *International Journal of Social Economics*, 45 (2018), 1250–64 <<https://doi.org/https://doi.org/10.1108/IJSE-03-2017-0091>>
- Al-Mamun, Abdullah-, Ahasanul Haque and Muhammad Tahir Jan, 'Measuring Perceptions of Muslim Consumers toward Income Tax Rebate over Zakat on Income in Malaysia', *Journal of Islamic Marketing*, 11 (2019), 368–83 <<https://doi.org/https://doi.org/10.1108/JIMA-12-2016-0104>>
- Ayuniyyah, Qurroh, Atau H Pramanik, Norma Saad and Muhammad I Ariffin, 'The Impact of Zakat in Poverty Alleviation and Income Inequality Reduction From the Perspective of Gender in West Java, Indonesia', *International Journal of Islamic and Middle Eastern Finance and Management*, 15 (2022), 924–42 <<https://doi.org/10.1108/imefm-08-2020-0403>>
- Elzubair E.M., Asma, Elamin Sanjak, Dafa-Alla MD Ahmed and Dietrich Darr, 'An Overview of the Development of Agricultural Cooperatives in Sudan over Decades with Special Emphasis on Gum Arabic Producers' Associations (GAPAs)', *Journal of Co-Operative Organization and*



Management, 12 (2024), 100217
 <<https://doi.org/https://doi.org/10.1016/j.jcom.2023.100217>>

- Farzana, Nusrat, Piana Monsur Mindia, Sharifah Norzehan Syed Yusuf, Mohd Nazmul Hoque, Abd Hadi Mustaffa, Mahmood Ahmed, and others, 'Analysing a Decade of Zakat Research through Bibliometric Analysis: Previous Achievements, Present Patterns, and Future Avenues', *Journal of Infrastructure, Policy and Development*, 9 (2025), 10365 <<https://doi.org/10.24294/jipd10365>>
- Haji Johari, Wajihah, Amni Suhailah Abarahan and Kamaru Salam Yusof, 'Empowering Womenpreneurs Through Islamic Social Finance: Examining The Impacts On Power And Agency In Brunei Darussalam', *Al-Qanatir: International Journal of Islamic Studies*, 34 (2025), 55–61 <<https://doi.org/10.64757/alqanatir.2025.3403/1160>>
- Hapsari, Meri Indri, Mohamed Asmy Bin Mohd Thas Thaker, Mustafa Omar Mohammed and Jarita Duasa, 'A Qualitative Investigation into Crowdfunding Framework as a Source of Financing for Waqf Land Development', *Journal of Islamic Accounting and Business Research*, 13 (2021), 425–43 <<https://doi.org/https://doi.org/10.1108/JIABR-10-2020-0311>>
- Hussein Kakembo, Ssemambo, Muhamad Abduh and Pg Md Hasnol Alwee Pg Hj Md Salleh, 'Adopting Islamic Microfinance as a Mechanism of Financing Small and Medium Enterprises in Uganda', *Journal of Small Business and Enterprise Development*, 28 (2021), 537–52 <<https://doi.org/https://doi.org/10.1108/JSBED-04-2019-0126>>
- Irdi., AHN Nor, 'Business Zakat Disbursement Procedures in Brunei Darussalam', *Al-Hikmah*, 02 (2026), 64–72
- Ishak, Amal Hayati, Siti Nor Amira Mohamad, Siti Khadijah Ab Manan, Muhamad Hasif Yahaya, Wan Naimah Wan Daud and Dziauddin Sharif, 'The Critical Success Factors of Waqf Land Development for Sustainable Agriculture', *Social Sciences & Humanities Open*, 11 (2025), 101244 <<https://doi.org/https://doi.org/10.1016/j.ssaho.2024.101244>>
- Juliana, Juliana, A Jajang W. Mahri, Azkiya Rahmah Salsabilla, Mumuh Muhammad and Iman Sidik Nusannas, 'The Determinants of Muslim Millennials' Visiting Intention towards Halal Tourist Attraction', *Journal of Islamic Accounting and Business Research*, 14 (2023), 473–88 <<https://doi.org/10.1108/JIABR-02-2021-0044>>
- Kamarulzaman, Norzurianie, 'Food Security: A Closer Look Using Brunei Darussalam as Case Study BT - Brunei and the Future Transformation of Southeast Asia', ed. by Gabriel Yit Vui Yong and A K M Ahsan Ullah (Singapore: Springer Nature Singapore, 2025), pp. 81–100 <https://doi.org/10.1007/978-981-96-7901-0_5>
- Khairrani, Arifah, Sri I Nikensari and Dicky Iranto, 'Factors That Influence Social–Economic Motives Through the Decision of Zakat to Use Digital Services (Case Study of Laz Al Azhar)', *International Journal of Multidisciplinary Research and Literature*, 1 (2022), 638–51 <<https://doi.org/10.53067/ijomral.v1i6.63>>
- Listiana, Lisa, Yan Putra Timur and Syahyuti, 'The Role of Islamic Endowment (Waqf) in Achieving Food Security: A Netnographic Study', *International Journal of Islamic Finance and Sustainable Development*, 17 (2025) <<https://doi.org/10.55188/ijifsd.v17i1.956>>
- Luntajo, Moh MR and Faradila Hasan, 'Optimalisasi Potensi Pengelolaan Zakat Di Indonesia Melalui Integrasi Teknologi', *Al-Aqdu Journal of Islamic Economics Law*, 3 (2023), 14 <<https://doi.org/10.30984/ajiel.v3i1.2577>>
- Mahat, Mohd Amran, Mohd Yassir Jaaffar and Mohamed Saladin Abdul Rasool, 'Potential of Micro-Waqf as an Inclusive Strategy for Development of a Nation', *Procedia Economics and Finance*, 31 (2015), 294–302 <[https://doi.org/https://doi.org/10.1016/S2212-5671\(15\)01193-4](https://doi.org/https://doi.org/10.1016/S2212-5671(15)01193-4)>
- Mohamed, Muhammad Izzat and Muhammad Hakimi Mohd Shafiai, 'Islamic Agricultural Economic Financing Based On Zakat, Infaq, Alms And Waqf In Empowering The Farming Community', *IQTISHADUNA: Jurnal Ilmiah Ekonomi Kita*, 10 (2021), 144–61 <<https://doi.org/10.46367/iqtishaduna.v10i1.334>>
- Mohd Thas Thaker, Mohamed Asmy, Hassanudin Mohd Thas Thaker and Anwar Allah Pitchay, 'Modeling Crowdfunders' Behavioral Intention to Adopt the Crowdfunding-Waqf Model (CWM) in Malaysia', *International Journal of Islamic and Middle Eastern Finance and Management*, 11 (2018), 231–49 <<https://doi.org/https://doi.org/10.1108/IMEFM-06-2017-0157>>
- Mukhlishin, Mukhlishin, Abdul Wahab, Bambang Setiaji and Magomed Tazhdinov, 'Zakat Maal



Management and Regulation Practices: Evidence from Malaysia, Turki and Indonesia', *Journal of Human Rights, Culture and Legal System*, 4 (2024), 569–92

- Mustika, Fitria, Dwiyo Hari Utomo, I Koman Astina and Singgih Susilo, 'Correlation between Global Warming Mitigation Knowledge, Attitudes, and Community Behavior in Mangrove Forests in Langsa City, Indonesia', *Cleaner Waste Systems*, 10 (2025), 100238 <<https://doi.org/https://doi.org/10.1016/j.clwas.2025.100238>>
- Muthoifin, Ali Ali Hussein Ghazwan and Ishmah Afiyah, 'Civilizational Synergy in Southeast Asia: Comparative Insights on Islamic Development in Indonesia and Brunei Darussalam', *Solo International Collaboration and Publication of Social Sciences and Humanities*, 3 (2025), 329–42 <<https://doi.org/10.61455/sicopus.v3i03.350>>
- Nanda, Sayang P, 'Zakat Fund Distribution Strategy in Baznas of Rokan Hilir District', *Filantropi Jurnal Manajemen Zakat Dan Wakaf*, 4 (2023), 124–37 <<https://doi.org/10.22515/finalmazawa.v4i2.5464>>
- Poon, Jessie PH, Yew Wah Chow, Michael Ewers and Trina Hamilton, 'Executives' Observance of Zakat among Islamic Financial Institutions: Evidence from Bahrain and Malaysia', *Journal of Islamic Accounting and Business Research*, 12 (2021), 509–23 <<https://doi.org/https://doi.org/10.1108/JIABR-07-2020-0211>>
- Pratama, Siectio D, 'The Role of Zakat in Alleviating Multidimensional Poverty', *International Journal of Islamic Economics and Finance (Ijief)*, 6 (2023) <<https://doi.org/10.18196/ijief.v6i1.17006>>
- Saadah, Chuzaimatus, 'Productive Zakat and Women's Empowerment for Inclusive Economy: Sharia Economic Law and Social Fiqh in Indonesia', *Mu'amalah*, 3 (2024), 77 <<https://doi.org/10.32332/muamalah.v3i1.9248>>
- Salleh, Hasnol, Nazlida Muhammad, Lutfi Abdul Razak, M Hairul Azrin Hj Besar and Dk Noor Hasharina Pg Hj Hassan, 'Role of Islamic Values and Financial Attitudes on Setting Financial Goals: An Exploratory Study of Bruneian Muslims', *Journal of Islamic Accounting and Business Research*, 2025 <<https://doi.org/10.1108/JIABR-01-2025-0027>>
- Sudirman, Sudirman, 'Revitalizing Productive Zakat in the Covid-19 Pandemic Era in East Java', *Jurisdictie Jurnal Hukum Dan Syariah*, 12 (2022), 275–93 <<https://doi.org/10.18860/j.v12i2.14089>>
- Sudrajat, Arip Rahman, 'Thai Foreign Policy in the Form of Public Diplomacy Associated With the Halal Industry', *KnE Social Sciences*, 2022 <<https://doi.org/10.18502/kss.v7i5.10594>>
- Sumai, S, AN Mutmainnah, Nurhamdah and Muhammad Arsyad, 'Role of Zakat in Poverty Reduction and Food Security', *Iop Conference Series Earth and Environmental Science*, 343 (2019), 12254 <<https://doi.org/10.1088/1755-1315/343/1/012254>>
- Sunarsih, Sunarsih, Lukman Hamdani, Achmad Rizal and Rizaldi Yusufarto, 'Motivational Factors to Paying Zakat through Institutions: A Multigroup Analysis of Urban and Suburban Muzakki Based on Digital Payment Scheme', *Journal of Islamic Accounting and Business Research*, 16 (2023), 1148–73 <<https://doi.org/https://doi.org/10.1108/JIABR-12-2022-0333>>
- Syauqi, Muhammad, Muslich Anshori and Imron Mawardi, 'Motivation to Paying Zakat: The Role of Religiosity, Zakat Literacy, and Government Regulations', *Al-Uqud Journal of Islamic Economics*, 6 (2022), 276–94 <<https://doi.org/10.26740/aluqud.v6n2.p276-294>>
- Tuan Ibrahim, Tuan Azma Fatiema, Hafiza Aishah Hashim and Akmalia Mohamad Ariff, 'Ethical Values and Bank Performance: Evidence from Financial Institutions in Malaysia', *Journal of Islamic Accounting and Business Research*, 11 (2020), 233–56 <<https://doi.org/https://doi.org/10.1108/JIABR-11-2016-0139>>
- Wahyu Utami, Risa and Ramandha Khotimah, 'The Role of Zakat in Islam on Economic Growth and Optimization of Zakat Management in the Province of Bangka Belitung Islands', *Jurnal Multidisiplin Indonesia*, 4 (2025), 77–92 <<https://doi.org/10.58344/jmi.v4i1.2166>>
- Wahyuni-TD, Ika Sari, Hasnah Haron and Yudi Fernando, 'The Effects of Good Governance and Fraud Prevention on Performance of the Zakat Institutions in Indonesia: A Shari'ah Forensic Accounting Perspective', *International Journal of Islamic and Middle Eastern Finance and Management*, 14 (2021), 692–712 <<https://doi.org/https://doi.org/10.1108/IMEFM-03-2019-0089>>
- Zakiy, Faris Shalahuddin, Falikhatun Falikhatun and Najim Nur Fauziah, 'Sharia Governance and Organizational Performance in Zakat Management Organization: Evidence from Indonesia',



Journal of Islamic Accounting and Business Research, 16 (2023), 1034–57
<<https://doi.org/https://doi.org/10.1108/JIABR-06-2023-0188>>

Copyright: © 2026 by the authors. This is an open access article distributed under the terms and conditions of the Creative Commons Attribution License (CC BY 4.0) Contrarius Series: Law & Social Justice, P-ISSN: [3090-0309](https://doi.org/10.1108/0309-0309), E-ISSN: [1092-0931](https://doi.org/10.1108/1092-0931)

