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GOVERNMENT POLICY ON ZAKAT AND TAX IN INDONESIA

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

Keywords: zakat, tax, maqashid al-syarî'ah

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

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

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

The Zakat System in Indonesia

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

The potential number of zakat in Indonesia is really fantastic. PIRAC (Public Interest Research and Advocacy Center) did survey on ten cities in 2007. The result shows that zakat potential of Muslims in Indonesia reaches IDR 19.3 Trillion. In detail, it is stated that 59% of muzakkîy (zakat payer) is prefer paying zakat and donation in the near mosque to giving it to the zakat organization. Meanwhile, Yasin as reported by Nashr and Saimkayadibi estimated that the potential of zakat in Indonesia reached Rp 6,5 Trillion. This result is based on assumption that the number of muzakkîy is 18.7% of Indonesian population and the price of gold is IDR 102,200/gram. This estimation needs to be revised as the gold price has increased. Recently, it has been reported by Faculty of Economics and Management of Institut Pertanian Bogor (FEM IPB) in 2011 that the zakat potential is IDR 217 trillion. It is obviously huge.

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

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

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

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5 Masdar Farid Ma’udi, Pajak Itu Zakat, Uang Allah untuk Kemaslahatan Rakyat, (Bandung: Mizan, 2010), p.100.
The Development of Zakat Management in Indonesia

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

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

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

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

Regarding the relationship between zakat and tax, Act Number 38/1999 clause 14 (3) as well as Act Number 23/2011 clause 22 have mentioned that zakat can be an incentive for the tax payer. Zakat may deduct the taxable income. Even though, the recognition of zakat as tax deduction just started in year 2000 after revising the act of tax with the act Number 17/2000. However, the implementation of this act is started in 2003 after the issuance of Dirjen Pajak resolution No. KEP-163/PPJ/2003.¹¹

Maqāshid al-Syarî’ah

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

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

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

¹⁵ Mohmmad Hashim Kamali, “Maqasid al Shariah….”.
they should protect and safeguard them in order to maintain their lives as good as possible. For example, in order to establish and attain the necessity of spirituality, Allah gave orders to believe in 6 pillars of imân. He encourages to have the ḥalâl marriage and to consume ḥalâl and ṭayyîb foods in order to protect the descent and life. This is in line with the prime goal of syari’ah which is the advantages (mashlahah) of human being.

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

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

The discussion about dhârûriyyâh in the later period was promoted by al-Syâthibî. He wrote a very popular book, al-Muwâafaqât fi Ṣalâh al-Syari’ah. Al-Syâthibî is one of outstanding scholars in ushûl al-fiqh. He emphasizes that the principle of mashlahah is really important in the discussion of Islamic law.¹⁸

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

**Research Method**

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

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

In the point of strength, Nashr and Saimkayadibi²⁰ observes some strengths of the integration of zakat and tax to be one policy, there are: first, government policy has power to make zakat payment compulsory. Many verses of Quran have stated the obligation of zakat for Muslims. Allah often relates the obligation of zakat with the obligation of ṣhalât. Moreover, it is stated in chapter Fushshilat [41]: 6-7 that the unbelievers are those who do not pay zakat and disbelieve the hereafter. There are also many hadis explaining its obligation.

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

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

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¹⁶ Mohammad Hashim Kamali, “Maqasid al Shariah…”.
¹⁷ Mohammad Hashim Kamali, “Maqasid al Shariah…”.
¹⁸ Sumbulah, “Mewujudkan Etika Universal...”, p. 4.
¹⁹ Nashr Akbar & Saimkayadibi, “Integrating Zakat into Indonesian Fiscal System...”.
²⁰ Nashr Akbar & Saimkayadibi, “Integrating Zakat into Indonesian Fiscal System...”.
²¹ Nashr Akbar & Saimkayadibi, “Integrating Zakat into Indonesian Fiscal System...”.

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

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

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

Second, either reduce the tax income or impose double tax to the Muslims. The integration of zakat and tax should be formed appropriately and planned well. The model of integration should be designed seriously. For timebeing, the relationship between zakat and tax in Indonesia is that zakat payment may reduce the taxable income. For example, the taxable income is IDR 100 million while the zakat payment is IDR 2.5 million. Thus, the tax that should be paid is the 10% of the taxable income after reduced by the zakat payment. In simple, it is 10% of IDR 97.5 million which equals to IDR 9.75 million. This policy is, of course, determined after long debate with tax department since it may reduce their income. Moreover, there are some proposals from scholars to make zakat as the element that may reduce the tax payment like in Malaysia. Some of them are Hafidhuddin and Mas’udi. For instance, the taxable income is IDR 100 million while the tax rate is 10% which equals to IDR 10 million. However, if he paid zakat for IDR 2.5 million, then, the tax that should be collected to the government is only IDR 7.5 million (10 million–2.5 million).

From above calculation, it is found that the second model has lower tax compared to the first model. In this case, the tax received by government will be lower. As a result, the income of government will be reduced. In fact, the income of government is still the same, IDR 10 million but the tax department keeps the IDR 7.5 million while zakat department is keeping the rest, IDR 2.5 million.

On the contrary, if the model is that the zakat may not reduce the tax, it may put additional burden for the Muslims as they should pay “double tax”, original tax plus zakat. Following the above example, Muslims should pay IDR 12.5 million (IDR 10 million + IDR 2.5 million). This will be unfair for Muslims since they are imposed to pay IDR 12.5 million while non-Muslim only pay IDR 10 million. In short, the fair model should be built.

In terms of opportunity, some opportunities are as follows: (1) Indonesia is a Muslim country. Indonesia is not an Islamic state but it has Muslim majority. The Muslim population of Indonesia is 88.1% which equals to 205 million in 2010. Since the majority is Muslim, the idea for integration will be easily accepted by the majority. (2) The increasing of Muslim’s awareness toward zakat. The awareness of people towards zakat is increasing. It can be seen from the increasing of zakat collection. In 2010, the amount of zakat that has been successfully collected by zakat organization is about IDR 1.5 trillion where in 2009 the collected zakat is about IDR 1.2 trillion. Thus, there is 25% improvement. Moreover, it can also be seen in the willingness of legislative to legalize the Zakat Management Act Number 23 year 2011. (3) The failure of conventional system. Gini index of Indonesia in 1984 is 30.4% but in 2009 it becomes 36.8%. It means that gap between the rich and the poor is widening and not narrowing. Moreover, it is reported in 1984 that 24.91% of total income of Indonesian people belongs to 10% of people but in 2005 those 10% people may earn 28.51% of total income. Thus, the current system practiced in Indonesia fails to create welfare among society.

The poverty problem in Indonesia is like a cycle. According to the mainstream economy, the poor country will be trapped in poverty which is so-called vicious cycle of poverty. The solution proposed by this theory is to borrow funds from the foreign in order to cut this poverty cycle. Nevertheless, this idea fails to solve poverty problem even it creates another problem, debt trap. It is noted that the total debt of Indonesia per March, 2012 is 228,457 million of USD with the debt to GDP ratio 26.2%. The recent Greek crisis should be an example to be aware of the debt trap. Having considered this condition, it is wise to look the solution proposed by Islam. One of solutions is the obligation of zakat and the suggestion to pay infāq and shadaqah. The integration of zakat and tax provide a better solution to cut the cycle of poverty.

On the other hand, Nashr and Saimkayadibi\footnote{Nashr Akbar & Saimkayadibi, "Integrating Zakat into Indonesian Fiscal System..."} state some threats that may come from the external factors, there are: first, rejection of zakat non-government organization. In Indonesia, zakat is not only organized by government but also by private organizations. Those private organizations have played a big role in the society. Many schools, hospitals and others were built by them through zakat, infâq, shadâqah and waqf management. They have started to organize zakat before the independence of Indonesia. In addition, the establishment of Dompet Dhuafa, non-government organization of zakat institution/LAZ, has initiated a modern zakat management. The innovation and professionalism of Dompet Dhuafa has increased the trust of people to give their zakat to the institution.\footnote{Umurul Hasanah, "Manajemen Zakat Modern, Instrument Pembangunan Ekonomi Umat", (Malang: UIN Malang Press, 2010), p. 120-124. See also Asmawi, Zakat Produkif dalam Perspektif Hukum Islam, (Yogyakarta: Pustaka Pelajar, 2008), p. 103-128, and Gustian Djuanda, (et.al), Pelaporan Zakat Pengurang Pajak Penghasilan, (Jakarta: RajaGrafindoPersada, 2006), p 1-10.}

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

Second, rejection of tax department. The rejection may occur from tax department. They may argue that the government should only focus to the tax. The government should think how to maximize it. The rejection could become harder if the integration may reduce the tax payment (tax credit). For instance, Ministry of Finance has enforced government to issue a government rule number 60/2010 when People’s Representative Council were discussing about the legalization of zakat as tax credit. This rule is aimed to reject the idea of zakat as tax credit and emphasized that zakat is considered only as tax deduction not more (not tax credit) and this facility is merely applied for those who pay zakat in the authorized zakat organization. In this case, the government should understand well that both zakat and tax are tools that help governments. The main goal of government is to achieve the development goal not to maximize the tax. The existence of zakat may reduce the tax but it may help government to reach the goal.

Third, lack of people’s trust to the government. One of variables that influence muzakki (zakat payer) to give his zakat to an institution or give it directly to the mustahiq is trust. muzakki as zakat payer want their zakat reach to the mustahiq (zakat recipient). Hence, he will choose an institution that can be trusted to realize his hope. If he does not find any trustworthy institution, he will give it directly to the mustahiq. One of survey conducted by Hafidhuddin depicted that there are two factors determining the decision of muzakki to choose an organization to manage their zakat, professionalism and trust (amânah). In addition, Siwantoro and Nurhayati\footnote{Dodik Siwantoro and Sri Nurhayati, "Affecting Factors to Zakat as Tax Deduction Concern in Indonesia", paper was presented in International Islamic Conference 2011, p. 20-21.} reveals that only trust and motivation affect significantly the preference of zakat as taxable income deduction and tax deduction positively. On the other hand, satisfaction has a negative sign with an insignificant result. This mean that respondents are quite satisfied with the zakat institution, then they assume zakat has different relation with tax. They do not concern with zakat as deduction of taxable income and as tax deduction. Motivation factors have higher response than others. It means that motivation can push respondents to pay zakat. It has significant and positive effect to zakat as tax deduction preference. On the other hand, only small portion of respondents who pay zakat to registered zakat institution (29,3%) and only very small respondents who conduct the restitution from tax surplus payment (0,8%). Despite different perception, 53,5% respondents agreed to have zakat as tax deduction. Government should impose zakat as tax deduction because it must be collected by government and disbursed separately to the selected recipients. On the other hand, there must be good coordination among government institutions who handle this issue, such as Ministry of Finance and Ministry of Religious Affairs.

Regarding the integration between zakat and tax, the trust of people should be built before the implementation. Currently, some people still do not
put their trust to the zakat government organization, BAZNAS, even the institution has reformed their performance. Moreover, the occurrence of many issues in tax management such as corruption in these few years may affect the trust of people toward the ability of government to organize both zakat and tax. They may afraid that their zakat fund will be corrupted.

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

**Maqâshid al-Syari’îah of the Integration of Zakat and Tax in Government Policy**

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

Second, the government is afraid if the integration of zakat and tax in one system, it may reduce government income. It should be noted that the current system that enables zakat to deduct the taxable income, as proposed by Nashr and Saimkayadibi is actually not decreasing the government income but increasing the total income. For instance, in the absence of zakat, the tax on IDR 100 million is Rp 10 million (rate: 10%) and the total income of government is only IDR 10 million. Meanwhile, when zakat is imposed, the Muslim (tax payer) should pay zakat for Rp 2.5 million and tax for IDR 9.75 million (10% out of Rp 97.5 million). Hence, the total income for government is IDR 12.25 million which is higher than when zakat is not imposed. Based on this assumption, some scholars propose zakat to be able to deduct the tax payment not the taxable income. In brief, the appropriate model should be built before the implementation.

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

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

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

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

Closing Remarks

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

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

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THE ULAMA PERSPECTIVE TOWARD THE STATUS OF QIRÂ’AT SAB’AH

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

Key words: qirâ’at sab’ah, ulama, qirâ’at mutawatîr, Alquran.

Introduction

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

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

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


1 Syar’i Sumin, Autentisitas dan Popularitas Qirâat Sab’ah, (Depok, Pena Utama, 2008), p.5.

Basic Concept of Qirâ’at Sab’ah

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


3 Abd al-‘Alî Sâlim Mukram and Mukhtâr Ahmad ‘Umar, Mu’jam al-Qirâât al-Qur’âniyyah Ma’a Muqaddimah fi al-Qirâât wa Asyhar al-Qurrâ’, (Beirut, Dâr al-Fikr, 1402), p.76.
qirāt sab‘ah have the same popularity as qirāt sab‘ah.\(^4\) (3) Qirāt arba‘ah ‛asyar (qirāt of fourteen), is qirāt of ten plus four priests, namely Ibn Mughaisin (died in 123 H), al-Yazidi (died in 202 H), Hasan al-Bashrī (died in 110 H) and al-Amsāy (died in 148 H). The Ulama agree that the last four qirāt is qirāt šyādizdah, namely the qirāt which have valid sanad in accordance with the rules of the Arabic language, but violated Rasm al-Mushaf\(^5\).

The definition of qirāt sab‘ah cannot be separated from the role of the figure of qirāt of Qurān namely Abū Bakr Aḥmad ibn Mūsā ibn al-‛Abbās ibn Mūjāhid al-Tamīmī al-Baghdādí (died in 324 H). He is the initiator and formulator of qirāt sab‘ah concept who had large contribution in the development of knowledge of qirāt, which was accepted and agreed by jumhur ulama as qirāt mutawwâdir.\(^6\)

Thus, definitely, qirāt sab‘ah is qirāt of Qurān compiled and selected by Ibn Mughaisin (died in 324 H) based on valid standards of qirāt requirements. It is also based on the evaluation of the credibility and capability of the priests of qirāt, as well as their seniority and popularity. It results in the reading from seven people abīl al-Qurān from five cities, namely in Makkah, Ibn Katsîr (died in 120 H), in Madinah, Nāfi’ (died in 169 H), in Syam, Ibn Ḥārūn (died in 118 H), in Bashrah, Abū ʿAmr (died in 154 H) and in Kufah, ʿĀshim (died in 127 H), Hamzah (died in 156 H) and al-Kisâ‘i (died in 189 H).\(^7\)

**Legal Basis of Qirāṭ Sab‘ah**

Before describing the criteria of qirāt sab‘ah foundation, it is better to understand the situation regarded as the prologue encouraging the birth of qirāt sab‘ah. Firstly, the qirāt of Qurān has the problem. It must be solved seriously. There is the hadīts of Rasulullah Saw. describing that Qurān was revealed in “seven letters”. Then, the Prophet command to choose to read the easiest one. The Prophet himself did not explain what he meant by “the seven letters”.\(^8\)

Besides, there are many versions of qirāt. It was said that the Prophet Muhammad Saw. has permitted to read them. Even, people who do not like the development of the qirāt of Qurān, especially expert lust and heresy’s actors, they read Qurān with wrong and unpopular qirāt. They create, modify, add or subtract the new qirāt.\(^9\) Thus, the ulama of abīl al-Qurān began to do the research. They selected and tested the truth of qirāt which is recognized as qirāt of Qurān. Those research and testing were done by using rule and criteria accepted and agreed by Muslim jurists, namely concerning the sanad, Rasm al-Mushaf and the rules of the Arabic language.\(^10\)

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

The many versions of reading Qurān encourage Ibn Mughaisin to evaluate the existing qirāt and then he proposed the foundation on qirāt sab‘ah.\(^12\) In the book “al-sab‘ah”, Ibn Mughaisin rejected some qirāt that

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\(^7\) Abd al-‘Alî Sālim Mukram and Mukhtar Aḥmad ‘Umar, Mu’jam al-Qirāţat al-Qur’ānīyyah, p.73 and 76.

\(^8\) Sya‘ī Sūmin, Autentisitas dan Popularitas Qirāat Sab‘ah, p.6.


\(^10\) Mannā al-Qurthān, Muhājīsī fī Ulūm Al-Qur’ān, p.172.


\(^12\) Mannā al-Qurthān, Muhājīsī fī Ulūm Al-Qur’ān, p.172.
did not follow the rules of the Arabic language. The concept of *qirāt sab'ah* according to Ibn al-Mujāhid is based on three conditions which was agreed and accepted (*iijmāʿ*) by ulama. It is also based on special consideration on the credibility and capability of the priests of *qirāt*. In detail, the requirements as the according to Ibn al-Mujāhid, p.46. of seven. is narrated itself and to keep or story as books, is by considering the level in its capacity as in (the story) as stated by of Ibn al-Mujāhid version are as is narrated is, because his. This is must follow one of Arabic is aimed at keeping the is must have a valid, while the is recognized by jumhur ulama. He masters all aspects of *qirāt* and Arabic language. (5) The seniority as the priest and the numbers of the follower must be considered. Then, his *qirāt* must be taken into consideration to develop. 

The last two requirements is preferred as the basic consideration by Ibn Mujāhid. At the end, he does not nominate Imām Ya'qūb (died 205 H) as the priests of *qirāt sab'ah*. He prefers to choose Imām al-Kīsāʾī (died in 189 H). In other words, in Bashrah, Ibn Mujāhid prefers to choose Abū 'Amr al-Bashrī (died in 154 H) than two of his students, Ya'qūb (died in 205 H) and Al-Yazīdī (died in 202 H). Similarly, he prefers to choose Nāfīʾ al-Madānī (died in 169 H) than Abū 'Jāfar (d. 130 H) the teacher of Nāfīʾ himself because Nāfīʾ's *qirāt* is more popular among the experts of *qirāt* in Madinah. Furthermore, Khalāf (died in 229 H) was not nominated for *qirāt sab'ah*, because his *qirāt* is the same as *qirāt* of people of Kufa. Khalāf himself is regarded as junior. In Mekah, Ibn Mujāhid prefers to choose Ibn Katsīr (died in 120 H) than Ibn Muḥāyṣīn (died in 123 H) because Mekah people did not agree with Ibn Muḥāyṣīn *qirāt*. 

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

**The Status of *Qirāt* Sab’ah as *Qirāt* Mutawātir**

According to jumhur ulama, *qirāt sab'ah* was narrated by Prophet Muhammad Saw. as popular *qirāt*. Nevertheless, there are some scholars questioning what is meant by *mutawātir*. Is it *mutawātir* from the perspective of the Prophet Saw., or *mutawātir* from the perspective of the priests of *qirāt* of seven. For example, Imām Baḍr al-dīn al-Zarkasī (died in 794 H/1392 M) stated that *qirāt sab'ah* is narrated popularly by the priests of *qirāt sab'ah*, while the status of its *mutawātir* is from the Prophet Saw. It is still questionable. As mentioned by al-Zarkasī, it happened because the *sanad* (the story) as stated by the priests of *qirāt sab'ah* in their *qirāt* books, is personal story which cannot be regarded as to reach the level of *mutawātir*. 

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

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

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

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

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

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by the followers of the Prophet Muhammad through reading. The tābihin receives it from Prophet’s followers, and so on from generation to generation, through the popular story. In the meantime, since the very beginning of Islam, there has been a group of Muslims in every area of the Arabian Peninsula at that time, those who were specializing themselves in reading, memorizing and preserving Qurān based on the reading which is narrated popularly by Prophet. As it is known that the writings of Qurān contained in the Manuscript Utmanī in the Roxbury Museum did not use letters (السخ) and punctuation (السخ). Thus, the manuscript contained all qirāt which is popular from the Prophet Muhammad 18.

Meanwhile, some ulama classifies three versions of other qirāt namely, qirāt Abū Ja’far (died in 130 H), qirāt Ya’qūb (died in 206 H), and qirāt Khalāf (died in 229 H) which he (Khalāf) came up later with his own qirāt, which is different from qirāt Imam Hamzhah (died in 165 H). Therefore, he is categorized into the group of the priest of qirāt of ten and regarded as popular qirāt. Thus, based on their opinion, there are ten popular qirāt. Related to this, Ibn al-Jazārī states:

As for qirāt sab’ah, (admittedly as qirāt mutawātir) by al-Syārīnī (died 590 H) as well as three other qirāt i.e., qirāt of Abū Ja’far, qirāt of Ya’qūb, and qirāt of Khalāf (died 229 H), are classified as qirāt mutawātir and categorized as qirāt revealed by Allah Swt. to the Prophet Muhammad. The popularity and acceptability of qirāt of ten are not only limited to those who read it based on certain sanad, but it is popular and acceptable among any Muslims who pronounced two kalimat syahādat. 19 Talking about qirāt mutawātir, the ulama agree and accept the status of qirāt mutawātir only around the priests of qirāt. However, they have different idea about the status of qirāt mutawātir if it is related to the Prophet Saw. It was mentioned at that time that Syiḥāb al-Dīn Abū Shama (died in 665 H) and al-Zarkasyī (died in 794 H) are those who doubt it. The reason is that among the sanad levels, as mentioned in the books of qirāt, some of them do not meet the required numbers to be popular. Among the ulama, such as Abū al-Ma‘ālî (died in 776 H) and al-Jazārī (died in 833 H), as quoted by Ibn Salīm Bāzmūl, it was said that the insufficient numbers of the story of qirāt, as mentioned in the books of qirāt, cannot be used as the reason to judge that the qirāt is not mutawātir. 20

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

gen. It is like the popularity of pilgrimage news and qirāt of Qurān. They are accepted by the people at any time as news which are mutawātir. 21

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

Why qirāt sab’ah was accepted and agreed its status as qirāt mutawātir by the ulama? In relation to this, al-Qasthallānī states as follows:

Based on the criteria of popular or not, qirāt of Qurān is divided into three types, namely: (1) The one which is agreed of its popularity, that is the well known qirāt sab’ah. (2) There is a difference opinion of the ulama for the popularity related to three qirāt beside qirāt sab’ah. (3) Those that are agreed as qirāt syahādatu or the four other qirāt. 22

What factors that causes the qirāt sab’ah is agreed by ulama of its popularity and also known in the Islamic world until now? There three factors, namely: (1) Qirāt sab’ah has more narrators and the sanad is popular, both as lafs (revealed and recorded), as well as sima’i (audible and spread). More over, the priests of qirāt sab’ah are well known by their credibility and capability of the knowledge of qirāt of Qurān. (2) The specialization of qirāt sab’ah priests are concentrated to explore and pursue Qurān qirāt with their wide knowledge and the maturity of their knowledge about it. While the ulama of qirāt experts before them or their contemporaries are not yet specialized themselves to pursue qirāt of Qurān. They usually pursue the field of linguistics, fiqh, hadith, tafsir, chronicle and other knowledges developed at that time. (3) The popularity of a qirāt is not only judged by the number sanad stated in books of qirāt. The chained of sanad of a qirāt from the priests of qirāt up to the Prophet, as listed in the genealogy of sanad in qirāt books, is only the names representing people in certain qirāt narration. 23

18 Ibn Mujāhid, Al-Sab’ah fī al-Qirāt, p.8.
19 Ibn Mujāhid, Al-Sab’ah fī al-Qirāt, p.10.
24 Syar’i Sumin, Autentisitas dan Popularitas Qirāt Sab’ah, p.282.
The Status of Qur'ān Verses with Different Versions of Qirāt

Sometimes there is an agreement among the experts of qirāt about the qirāt of a particular verse. Sometimes there are different versions of qirāt among them. In case one verses of the Qur'ān, there are two different versions of qirāt, are the two of them from Allah SWT?. In this case, there is a difference opinion of the ulama as follows:25 (1) Both are the words of God. (2) Only one version is commanded by Allah Swt., while the other is allowed by Him to be read with different qirāt version. (3) If each of these qirāt have a different meaning or intention, then both of them are commanded by Allah Swt., so both versions of qirāt are the same level as Qur'ān verses. For example, take a look at the following words of God 36 in the verse can be read 36 and can also be read 37 For those who read 38 is Hamzah, Al-Kissâi and Syu’bah. For those who read 39 is Hamzah, Al-Kissâi and Syu’bah.37 Based on the first version of qirāt the meaning of the verse is: “And do not approach them (your wives) until they are purified (stop from their menses without taking a bath).” Meanwhile, according to the second version of qirāt, the meaning of the verse is: ‘And do not approach them (your wives) until they are purified (stop their menses and taking a bath).’29 (4) If both versions of qirāt contain the same meaning or intention, so only one version of qirāt is spoken by Allah Swt., but it is allowed to be read as other version of qirāt. (5) If it is true that only one of the two versions of the qirāt is spoken by God, then it is spoken by the Quraysh language.

Closing Remarks

Based on the above explanation, at the end of this writing, the writer can draw five conclusion as follows: first, qirāt sab‘ah is qirāt of priests of seven which is compiled by Ibn Mujahid based on valid criteria of qirāt and evaluation of the credibility and capability of the priests, as well as their seniority and popularity, namely Imām Nāfi’ al-Madāni, Ibn al-Makki Katsîr Abû ‘Amr al-Bashrî, Ibn ‘Amir al-Kūfî, Hamzah al-Kūfî and al-Kisâ‘i al-Kūfî.

Second, the criteria used by Ibn Mujahid as the basic concepts of qirāt sab‘ah are: (1) The qirāt must have a valid sanad. (2) The qirāt must follow the writing of one of the Rasm Mushâb’ah Utsmâni. (3) The qirāt must follow one of Arabic language rules. The priest of the qirāt must be popular and his qirāt is recognized by jumhur ulama who has much knowledge about all aspects of qirāt of Qur'ān and Arabic language. (4) The seniority of the qirāt priest and the number of their followers or disciples must be considered. Their qirāt is agreed to develop.

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

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

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

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