

Reformasi Haul Zakat di Masa Pandemi dalam Tinjauan Empat Mazhab

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ABSTRACT

This study aims to determine the concept of haul in the perspective of four schools of thought. This research is a type of qualitative research with library research methods. This study uses a normative language and juridical approach. The data are sourced from various literature explorers whose sources are journals, books and proceedings. Data analysis is used by tracing various literatures from articles, books, proceedings and other relevant, analyzing and drawing conclusions. The results of the study are that First, according to the agreement of the scholars, among them according to the four schools of thought that haul is not required for agricultural and fruit zakat. Second, the concept of expediting the payment of zakat before the haul during the pandemic, there is no difference among the four schools of thought, in fact what is wrong is the paradigm of society, the way of thinking, the way of understanding their knowledge is wrong, therefore there must be an effort to reshuffle the paradigm through reformulation of the zakat haul in the future. pandemic, namely the adjustment of the zakat haul during the pandemic.

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INTRODUCTION

Preventive measures are needed so that the national monetary crisis that once hit this country does not recur. The Indonesian economy does not only rely on the rupiah exchange rate, but the nation's economy also relies on social pillars, with these pillars the social life of this nation is still strong and strong. Philanthropy is one of these pillars. In Indonesia there are various, there are various kinds of philanthropic activities that can be categorized or classified as philanthropic activities influenced by Islam. Especially with the situation of the monetary crisis that is still being felt and the various natural disasters that have come one after another have excited the world of zakat in Indonesia. The activity of social institutions is extraordinary, the flow of cash and goods assistance has been recorded to reach trillions of rupiah.¹ Philanthropy is a form of *maliyah* worship. The practice of Islamic philanthropy has been established since the early period of Islam, and began to develop into one of the well-known or prominent practices along with the development of Islam.²

Islam should be an example in the world of Philanthropy, how unsuccessful the success of a brilliant breakthrough which later became a solution in alleviating poverty that could be called providing a new and powerful formula adopted in the application of Philanthropy. Most studies related to Philanthropy around the

¹ Mengentaskan Kemiskinan Melalui Filantropi Islam Berbasis Pemberdayaan Komunitas", *Official Website of MZ*. <http://www.imz.or.id/new/article/42/mengentaskan-kemiskinan-melalui-filantropi-islam-berbasis-pemberdayaan-komunitas/?lang=id> (14 September 2018)

² Amelia Fauzia, *Filantropi Islam: Sejarah Dan Kontestasi Masyarakat Sipil Dan Negara Di Indonesia*, h. 31.

world show that the development of Philanthropy is closely related to the welfare of society. For example, research conducted by Jannie Clark using social theory indicates that voluntary charity activities in Egypt, Jordan, and Yemen have provided benefits for the majority of middle class Muslims. Studies on Islamic Philanthropy generally find and encourage the idea that Islamic teachings and Islamic Philanthropy practices as well as Philanthropy practices in general support the realization of social justice and democracy.³ In the view of Islam itself, Philanthropy is a form of virtue. The seeds of philanthropy in Islam are manifested in the form of zakat, alms, infaq, waqf, grants, and other forms of charity.

The position of zakat itself as a powerful solution in dealing with this. Among the three popular forms of Philanthropy, zakat is mentioned repeatedly in the Qur'an and hadith. Aspects of religious obligations in Philanthropy are based on the obligation to zakat as an Islamic teaching. There are about eighty-two verses in the Qur'an that talk about the obligation to pay zakat after the obligation to pray.⁴ community) and is one of the five pillars of Islam that has an important status and function in Islamic law. The importance of paying zakat, especially because this command contains a social mission, which has a very clear goal for the benefit of mankind. The intended goals are, among others, to solve the problem of poverty, distribute income, and improve the welfare of the people and the state.⁵ The importance of paying zakat, especially because this command contains a social mission, which has a very clear goal for the benefit of mankind. The intended goals are, among others, to solve the problem of poverty, distribute income, and improve the welfare of the people and the state.⁶

Zakat itself is one of the teachings of Islam to do good (philanthropy) towards fellow members of the community in the form of the best assets owned for the public interest. Zakat is issuing a portion of property whose size is in accordance with the rules in the Shari'a when it has reached the nisab to certain targets (poor, poor, amil, converts, riq b, gh rimin, fīsabīlillah, and ibn s bīl) which has been mentioned by Allah (in the Qur'an).). Zakat from time to time is proof of the success of Islam in overcoming the problem of poverty alleviation, starting from the dawn of Islam in the city of Mecca and reaching the peak of Islamic glory or can be called the golden era in the world of Philanthropy, namely during the reign of the caliph Umar bin 'Abdul 'Aziz, at that time until people who are entitled to receive zakat become rare.⁷

But when we compare it with the social and economic conditions that existed at the time of the Prophet and the era after the Prophet, it is certainly very far away, and one of the keys to success in the welfare of the people is one of them with zakat. Zakat itself is the biggest philanthropic potential in Indonesia, considering that most of the Indonesian population is Muslim, and Indonesia itself is one of the most populous Muslim

³ Amelia Fauzia, *Filantropi Islam: Sejarah Dan Kontestasi Masyarakat Sipil Dan Negara Di Indonesia*, h. 15.

⁴ Amelia Fauzia, *Filantropi Islam: Sejarah Dan Kontestasi Masyarakat Sipil Dan Negara Di Indonesia*, h. 37

⁵ Masjfuk Zuhdi, *Masail Fiqhiyah*, Edisi I (Cet. VII; Malang: 1994), h. 225.

⁶ Mu ammad Rawwas dan a ir adiq, *Mu'jam Lugah al-Fuqah* (Cet: 1; Beirut: D r al-Naf is, 1985 M/1405 H), h. 233

⁷ Abdullah bin Mu ammad al- ayy r, *al-Zak h*, Terj. Abu Zakariya, *Bunga Rampai Rukun Islam: Zakat*, (Cet. 1; Bogor: Griya Ilmu, 1432H/2001M), h. 71-84.

countries in the world. In 2019, the potential for zakat throughout Indonesia is estimated to reach 233.6 T.⁸ As previously mentioned, the solution in tackling or overcoming economic and social problems in Indonesia, where the end of the problem is poverty. The solution to this problem is to rely on Philanthropy as a social pillar and zakat is the biggest potential of Philanthropy in Indonesia.

Poverty does not only affect the economic and social sectors but also affects many sectors, one of which is the health sector. This can be seen in the era of the Covid 19 Pandemic. Starting from the soaring price of PPE and the scarcity of PPE and other health needs, so that the lower middle class really feels the impact of this Covid 19 Pandemic. In other words, economic, social, and health conditions are the impact of the problem of poverty in the midst of this Covid 19 Pandemic. Not only the lower middle class, but also this country is in a monetary crisis, this can be understood from the ministry of finance's initiative to open a donation account for the handling of the COVID-19 pandemic.⁹

In the last few months, the world has faced this pandemic. Many things cannot be predicted, starting from the scarcity of masks, hand sanitizer, and vitamin C which are hard to find in the market. Even though they are available, their prices have skyrocketed. Not to mention the lack of PPE availability for medical personnel as the front line. In fact, in other countries panic buying has occurred which has had a negative impact on people's lives, especially countries that have locked down. Various methods were applied by the government and came to the instructions of the Minister of Religion of the Republic of Indonesia to accelerate the collection and distribution of zakat before the haul period.¹⁰

Zakat is part of the government's target to be discussed or promoted. Maybe because zakat is the biggest potential for philanthropy in Indonesia and of course to overcome this country's monetary crisis. Considering that Indonesia is still in a monetary crisis. Based on these problems, the research aims to determine the concept of haul in the perspective of the four schools of thought.

RESEARCH METHODS

This research is a type of qualitative research with library research methods. Library research is research conducted using literature (library), either in the form of books, notes, or reports on research results from previous research. This study uses a normative language and juridical approach. The data are sourced from various literature explorers whose sources are journals, books and previous reports. Data analysis is used by tracing various literatures from articles, books, proceedings and other relevant, analyzing and drawing conclusions.

⁸ Badan Amil Zakat Nasional Jawa Barat, "Potensi Zakat Di Indonesia 2019", *Situs Resmi Badan Amil Zakat Nasional Provinsi Jawa Barat*, <https://baznasjabar.org/news/potensi-zakat-di-Indonesia-2019/> diakses pada tanggal 9 Juni 2020.

⁹ Friska Yolandha, "Pemerintah Buka Rekening Tampung Donasi Dunia Usaha", *Republika*, 26 Maret 2020. <https://republika.co.id/berita/q7se70370/pemerintah-buka-rekening-tampung-donasi-dunia-usaha> (3 Juli 2020).

¹⁰ Tim Hikmah detikcom, "Pandemi Corona, Menag Minta Pengumpulan dan Distribusi Zakat Dipercepat", *detiknews*, 6 April 2020. <https://news.detik.com/berita/d->

RESULT AND DISCUSSION

1. Immediate Zakat Before Haul in the Perspective of the Four Mazhab

Talking about the acceleration of zakat before the haul, it means that the submission/payment of zakat enters one hijriyah year perfectly. Scholars have different opinions regarding the delivery/payment of zakat before haul. In the book of Syar a al-Bukh r Li Ibn Ba l, as a proposition in this matter, as follows.

قيل: قد صح الخبر عن علي: أن العباس سأل النبي (صلى الله عليه وسلم) في تعجيل صدقته قبل وجوبها عليه، فرخص له في ذلك

In mean:

It was said that the news from 'Al was true that al-'Abb s asked the Messenger of Allah. to pay the zakat of his wealth before the time. Then, the Messenger of Allah gave him relief in this matter.

Based on the explanation above, it can be understood that the hastening (payment) of zakat is allowed, departing from what has happened to the companions of al-'Abb s. However, not hastening the payment of zakat is more important, because it is an effort to leave differences that could be a possibility for disputes. In the book al-Mulakha al-Fiqh , it is also explained about this, as follows.

ويجوز تعجيل إخراج الزكاة قبل وجوبها لحولين فأقل؛ لأن النبي صلى الله عليه وسلم تعجل من العباس صدقة سنتين؛ كما رواه أحمد وأبو داود؛ فيجوز تعجيل الزكاة قبل وجوبها إذا انعقد سبب الوجوب عند جمهور العلماء، سواء كانت زكاة ماشية أو حيوب أو عروض تجارة إذا ملك النصاب، وترك التعجيل أفضل؛ خروجاً من الخلاف

In mean:

Immediate payment/delivery of zakat is allowed before the mandatory (haul) period for 2 hauls or a little more than that. As has been narrated by Imam A mad and Ab D wud. So it is permissible to hasten the payment/delivery of zakat before it is obligatory (haul period) if the reason for the obligation is fulfilled according to the jumhur 'ulama, be it zakat on livestock, grains, merchandise if the nisab has been met, and not hastening the payment of zakat is more important, as an attempt to leave/get out of differences of opinion on this.¹¹

Based on the explanation above, it can be understood that the expediting (payment) of zakat is allowed, if the reason for it is fulfilled according to the majority of jurists. However, not hastening the payment of zakat is more important, because it is an effort to leave differences that could be a possibility for disputes. In the book a Fiqh al-Sunnah Wa Adillatuhu Wa Tau Ma hib, it is also explained about this, as follows.

يَجُوزُ تَعْجِيلُ سَبَبِهِ . بغير زَكَاةً، لِكُلِّ

In mean:

It is not permissible to prioritize / hasten (payment) zakat before having assets (reaching) one nishab, without any difference of opinion from the scholars I know. If there is a person who has half the nishab of wealth, then he hastens the zakat, or he pays one nishab of zakat, the law is not allowed. Because he puts the law before the cause.¹²

¹¹ li bin Fauz n bin 'Abdill h al-Fauz n, *al-Mulakha al-Fiqh* , Juz 1, h. 358

¹² Ab Mu ammad 'Abdullah bin A mad bin Mu ammad bin Qud mah, *Al-Mughn* , Juz 4, h. 80.

Based on the explanation above, according to the book which is included in the reference category of the Hanbali school, it can be understood that the existence of nisab is the key in accelerating zakat (payment) before the year/haul is completed. Because nisab is the cause of law and law cannot exist or be born without a cause. The existence of nisab is an agreement among scholars. In the book *al-Mausu'ah al-Fiqhiyyah al-Kuwa tiyyah*, it is also explained about this, as follows.

بَيْنَ الْفُقَهَاءِ التَّكْفِيرِ الْيَمِينِ، لِأَنَّهُ تَقْدِيمُ سَبَبِهِ، كَتَقْدِيمِ وَكَتَقْدِيمِ
وَقَبْلَهَا

In mean:

There is no difference of opinion among scholars regarding the prohibition of paying the oath before the oath is made, because it means prioritizing the law before there is a reason. Like prioritizing zakat before having a nishab, or prioritizing prayer before the time comes.¹³

Based on the explanation above, it can be understood that it is very appropriate and logical if the hastening (payment) of zakat is prohibited or not allowed when the nisab has not been fulfilled. Because prioritizing the law before the cause is a wrong case, it is only natural that the renewal of zakat before the completion of 1 year / haul becomes a consensus / agreement among jurists. In the book *Min atussuluk F Syar i Tu fatilmul k*, it is also explained about this, as follows.

قوله: (ويصح التعجيل لسنتين، أو لنصب أيضاً بعد ما ملك النصاب) وقال مالك: لا يصح

In Mean:

His words (considered valid on hastening the payment of zakat for 2 years before the time comes or also paying a lot of nisab, after mastering 1 nisab) and Malik said: Not valid..¹⁴

Based on the explanation above, according to the book which is included in the reference category of the Hanafi school, it can be understood that even if the payment of zakat is accelerated for 2 years and even after the nisab is fulfilled on assets, it is still considered invalid by Imam Malik. In the book *al-Ikhtiyar Li Ta'li al-Mukhtar*, it is also explained about this, as follows.

() .

() :
أَنَّهُ - عَلَيْهِ الصَّلَاةُ وَالسَّلَامُ -
زَكَاةَ عَامَيْنِ»، وَلِأَنَّهُ أَدَّى بَعْدَ السَّبَبِ وَهُوَ الْمَالُ. وَالْحَوْلُ الْأَوَّلُ وَمَا يَعْدُهُ سَوَاءٌ، بِخِلَافِ مَا قِيلَ إِيَّامَ النَّصَابِ لِأَنَّهُ أَدَّى قَبْلَ السَّبَبِ فَلَا يَجُوزُ
كَغَيْرِهِ مِنَ الْعِبَادَاتِ، وَلِأَنَّ النَّصَابَ الْأَوَّلَ سَبَبٌ لُجُودِ الزَّكَاةِ فِيهِ وَفِي غَيْرِهِ مِنَ النَّصَبِ

In Mean:

Whoever has assets that have reached 1 nisab, then hastens the payment of zakat before one year or more has been completed, or for the payment of many nisab, then it is permissible. He said (Whoever has wealth that has reached 1 nisab, then hastens the payment of zakat before one year or more is complete, or for the payment of many nisab, then it is permissible). As it has been narrated that he was

¹³ Wiz rah al-Auq f Wa al-Syu n al-Isl miyyah al-Kuwa t, *al-Mausu'ah al-Fiqhiyyah al-Kuwa tiyyah*, Juz 35, h. 48.

¹⁴ Abu Mu ammad Ma m d bin A mad bin M s bin A mad bin usa n al-Gait b al- anaf , *Min atussuluk F Syar i Tu fah al-Mul k* (Cet. I; Qatar: Wiz rah al-A'uq f Wa al-Syu n al-Isl miyyah, 1428/2007), h. 233.

the Prophet--(Collecting zakat al-'Abb s (for) 2 years)), because al-'Abb s paid it after the cause (the obligation of zakat) was wealth. The first Haul and what follows are judged the same (position), it is different for example if before the fulfillment of the nisab, because al-'Abb s performed it before there was a cause (the obligation of zakat) it is not allowed, like others from worship. Because the first nisab is the cause of zakat on these assets and on other assets from the nisabs.¹⁵

Based on the explanation above, according to the book which is included in the reference category of the Hanafi school, it can be understood that the payment of zakat may be hastened, for example for 1 year or more. However, it is necessary to fulfill the nisab. The first haul/year is punished the same as the haul/year after it.

2. Reform of Haul Zakat in a Pandemic Period in a Review of the Four Mazhab

Reformulation of the zakat haul during this pandemic means adjusting the payment/expenditure of zakat during the pandemic, including the nisab and haul provisions. As previously explained, the government through the Ministry of Religion instructs on the permissibility of distributing/paying zakat before haul, the zakat referred to in the discussion in this thesis is zakat on assets. The expediting or payment of zakat before the haul is a matter of discussion among scholars, including in the four schools of thought. Before further discussing the discussion of scholars regarding the immediate payment of zakat before the haul, the discussion on the pandemic must go hand in hand with the discussion regarding the discussion of the accelerated payment of zakat before the haul. In addition, another pressing issue for reformulation of haul zakat during the Covid 19 pandemic is the paradigm or public thinking that is ambiguous or erroneous regarding the concept of haul zakat, especially during the Covid 19 pandemic. Among them, some people think that the haul is calculated based on one calendar year AD, the payment of zakat absolutely must follow the haul of zakat for 1 year perfectly, payment of zakat by making Ramadan a patron haul, uniting the payment of zakat on wealth and fitrah in the month of Ramadan, and calculating the zakat haul starting when the trade or business is running. Therefore, efforts to reformulate the haul of zakat are needed, especially during the Covid 19 pandemic, with the aim of overhauling the ambiguous or mistaken paradigm of some people.

Previously, it was necessary to know that the Covid-19 pandemic period was a difficult time, especially for the lower class. Especially after the implementation of PPKM. For example, Emergency PPKM enforcement, police confiscate satay sellers in Kudus.¹⁶ Also the owner of a coffee shop in Tasikmalaya, chooses to be imprisoned instead of paying a fine.¹⁷

¹⁵ Abdull h bin Ma m d bin Ma d d al-M al-Balda Majd al-D n Ab Fa lin al- anaf, *al-Ikhtiy r Li Ta' l l al-Mukht r*, Juz 1 (Kairo: Ma ba'ah al- al rah al-A' uq f Wa al-Syu n al-Isl miyyah, 1356/1937), h. 103-104.

¹⁶ Rhobi Shani, "Penegakan PPKM Darurat, Polisi Sita Dagangan Penjual Sate di Kudus", *medcom.id*, 05 Juli 2021. <https://www.medcom.id/nasional/daerah/Rb1zZ93k-penegakan-ppkm-darurat-polisi-sita-dagangan-penjual-sate-di-kudus> (18 Agustus 2021).

¹⁷ Muhamad Syahrial, "Langgar PPKM, Pemilik Kedai Kopi Pilih Dipenjara daripada Bayar Denda", *KOMPAS.com*, 17 Juli 2021. <https://www.kompas.com/tren/read/2021/07/17/071500065/langgar-ppkm-pemilik-kedai-kopi-pilih-dipenjara-daripada-bayar-denda> (18 Agustus 2021).

The community feels awry, doing activities as usual to meet the needs of life, but has the potential to violate the PPKM rules which will result in imprisonment or fines that are not small for the lower class. But on the other hand, PPKM is applied to control the rate of Covid 19 in the country, the number of positive cases and the number of deaths that are currently not small. So in the implementation of PPKM, not only talking about the economy or the necessities of life, but also talking about health and arriving at the safety of the soul from the Covid 19 Pandemic. In order for the discussion to be more widespread, it is better to raise what as described previously there are 4 aspects raised to assess the state and condition of the Indonesian people and country during the Covid 19 pandemic. The first is Food, based on a national survey of indicator institutions in the midst of the Covid-19 pandemic, as many as 55 percent of the people in the country are increasingly finding it difficult to find food.¹⁸ Data from the BPS in 2021 states that poverty in Indonesia has increased to 2.7 million people due to the pandemic that is still happening. This causes more and more people to find it difficult to meet their basic needs, one of which is the need for food. So the need for food is great during this Covid 19 pandemic. Second is work. As described earlier, one of them is layoffs. The Ministry of Manpower (Kemnaker) revealed that there are 1-500 companies throughout Indonesia, which report that they will run the layoff mechanism for workers.

As previously explained, the increasing number of layoffs due to the prolonged Covid-19 pandemic has sparked concern. The Director General of Industrial Relations and Manpower Social Security at the Ministry of Manpower (Kemnaker), Indah Anggoro Putri, revealed that her party was starting to worry about the high number of layoffs and it was feared that it would rise again this year. The Ministry of Manpower has projected that by the end of 2021 as many as 894,579 workers could be laid off. The Ministry of Manpower is also worried because as of August 7, the number of workers who have been laid off has reached 538,305 people. The United Nations (UN) consisting of FAO, IFAD, UNFPA, WFP, WHO, and UNICEF said that in Indonesia there are around 3 million people who have lost their jobs or livelihoods, children can no longer access nutritious food delivery programs for school children. , and some families struggle to buy the food they normally eat.

It is understood that this year, the number of workers who have been laid off is not small, meaning that not a few people have lost their jobs and this could lead to unemployment. People affected by layoffs also find it difficult to provide and consume proper food, plus proper education. The higher the number of laid-off workers, the higher the potential for unemployment, and the poverty rate will certainly increase.

Ketiga, yaitu kesehatan. Sebagaimana yang diuraikan sebelumnya bahwa banyak rumah sakit di kota-kota besar di Indonesia menutup sementara layanan instalasi gawat darurat (IGD), akibat melonjaknya jumlah pasien COVID-19 yang dirawat, termasuk di Surabaya. Sementara itu, sejumlah apotek kesulitan melayani pesanan obat karena kehabisan stok. Sebelumnya juga diuraikan bahwa gelombang kedua Covid-19 telah menghantam Indonesia. Tercatat minggu lalu tepatnya pada 27 Juni 2021, Indonesia mencatatkan angka kasus positif harian yang sangat tinggi, bahkan mencetak rekor baru yaitu kasus harian tertinggi selama pandemi, bertambah 21.345 kasus dalam satu hari. Bahkan, kasus ini lebih tinggi dari puncak kasus yang terjadi pada

¹⁸Redaksi WE Online, "Bikin Begidik! Hasil Survei Terbaru: 55 Persen Masyarakat Susah Cari Makan", *WartaEkonomi.com*, 19 Oktober 2020. <https://www.wartaekonomi.co.id/read309773/bikin-begidik-hasil-survei-terbaru-55-persen-masyarakat-susah-cari-makan> (18 Agustus 2021).

Bulan Januari 2021. Pada puncak yang pertama di Januari 2021, jumlah kasus mingguan mencapai 89.902 kasus, sedangkan pada minggu ini angkanya jauh lebih tinggi, yaitu mencapai 125.396 kasus.

Third, namely health. As previously explained, many hospitals in big cities in Indonesia temporarily closed emergency room services (IGD), due to the soaring number of COVID-19 patients being treated, including in Surabaya. Meanwhile, a number of pharmacies have difficulty serving drug orders because they are out of stock. Previously, it was also explained that the second wave of Covid-19 had hit Indonesia. Last week, on June 27, 2021, Indonesia recorded a very high number of daily positive cases, even setting a new record, namely the highest daily cases during the pandemic, an increase of 21,345 cases in one day. In fact, this case is higher than the peak of cases that occurred in January 2021. At the first peak in January 2021, the weekly number of cases reached 89,902 cases, while this week the figure was much higher, reaching 125,396 cases.

So it can be understood that, among the problems in the current health aspect. Health care facilities are closed and medicines are hard to find. Also, the very high number of positive cases as well as the number of Covid 19 deaths in a large number, further complicates the condition of the country and worries the community at this time. In the current health aspect, the government and society in general are focused on handling Covid 19. Not a few people have been exposed to Covid 19 and have even resulted in death cases, until then health workers also participated in adding to the row of Covid 19 death cases. The soaring number of Covid 19 patients and pharmacies running out of stock of drugs, this indicates a crisis that has hit the health world in Indonesia. It is as if Covid 19 is a nightmare for the health world in Indonesia. So, of course, an injection of funds or a budget is urgently needed in improving the health aspect, which has been hit hard by the existence of Covid 19, taking into account the sad reality. It can be understood from the description above that the spike in Covid 19 cases has increased drastically with numbers that have penetrated thousands of daily cases and hundreds of thousands of weekly cases. It should be noted that this case is about the safety of life, not just a series of numbers.

So the PPKM rare was taken by the government as a response to concerns over the ferocity of Covid 19 in Indonesia which has claimed many lives. So it can be understood that PPKM was taken by the government in order to control the rate or spike in Covid 19 cases, not in order to eliminate the Covid 19 pandemic. Because if you pay attention to that, eliminating the Covid 19 pandemic is not an easy matter. Because what is called a pandemic is not a virus that spreads on a village or sub-district scale but globally, inside and outside Indonesia. It is understood that the PPKM was extended because the government saw a decrease in the number of Covid 19 cases during PPKM. So the government seems to see that by reducing or suppressing the number of Covid 19 cases, it can control the Covid 19 pandemic in Indonesia. But apart from PPKM, efforts to control the Covid 19 pandemic must still be echoed by looking at the number of fatalities. This is corroborated and proven by the reality on the ground that shows a very drastic increase in the period from August 2020 to August 2021. Based on the previous description, it can be understood that the priority of most people in 2020 is health, not the economy. But in 2021 the priority of most people is the economy, not health. This is natural, because logically, it is difficult to obtain health facilities and services if the economy deteriorates. But that does not mean ignoring the need for health. It would be wiser to prioritize both. Improving the economy by paying attention to health, because it is impossible for the economy to also be depleted if health is disturbed.

Fourth, namely education. As previously explained, UNICEF found 938 children in Indonesia had dropped out of school due to the COVID-19 pandemic. Of that amount, 75 percent of them can no longer continue their education because of financial problems. UNICEF Indonesia representative Debora Comini said this happened because many parents of students lost their income and jobs since the corona virus entered Indonesia. Even the Commissioner of the Indonesian Child Protection Commission (KPAI) Retno Listyarti said the number of children dropping out of school was quite high during the Covid-19 pandemic, especially for children who came from poor families. Based on the previous description, it can be understood that the education aspect in Indonesia is very disturbed by the presence of Covid 19, as a result, as many as 75 percent of them have been forced to drop out of school or not continue their education due to cost problems and the estuary of many parents who have lost their income and jobs since their entry. Covid 19 in Indonesia. This is reinforced by field data showing a fairly high dropout rate, especially for children who come from poor families.

Before discussing in more detail about the Reformulation of Haul Zakat in the Pandemic Period in the Review of the Four Schools, it is better to first pay attention to the description of the law on the acceleration of zakat before the haul. In the book *al-Fiqh al-Islami Wa Adillatuhu*, it is explained about this, as follows.

المطلب الثالث - تعجيل الزكاة قبل الحول:

اتفق العلماء على أنه لا يجوز تعجيل الزكاة قبل ملك النصاب؛ لأنه لم يوجد سبب وجوبها، فلم يجز تقديمها كأداء الثمن قبل البيع، والدية قبل القتل.

أما تعجيل الزكاة متى وجد سبب وجوب الزكاة، وهو النصاب الكامل، ففيه رأيان للفقهاء.

1 - قال الجمهور: يجوز تطوعاً تقديم الزكاة على الحول، وهو مالك للنصاب، لأنه أدي

كرم الله وجهه أن العباس رضي الله عنه سأل رسول الله صلى الله عليه وسلم ليعجل زكاة ماله قبل محلها، فرخص له في ذلك، ولأنه حق مال أجل للرفق، فجاز تعجيله قبل أجله أو محله، كالدين المؤجل ودية الخطأ، فهي تشبه الحقوق المالية

وذكر الشافعية أن شرط إجراء المعجل: أن يبقى المالك أهلاً للوجوب إلى آخر الحول في الحول، ودخول شوال في الفطرة، وأن يكون القابض في آخر الحول أو عند دخول شوال مستحقاً. وإذا لم يجزئه المعجل لفوات أحد هذين الشرطين، استرد من القابض إن علم القابض أنها زكاة معجل.

غير المعجل كزكاة أخرى ولو معجلة، أو نقص النصاب أو زال عن ملكه وليس مال تجارة، لم يجزئه المعجل لخروجه عن الأهلية عند الوجوب.

- وقال الظاهرية والمالكية: لا يجوز إخراج الزكاة قبل الحول؛ لأنها عبادة تشبه الصلاة، فلم يجز إخراجها قبل الوقت،

ولأن الحول أحد شرطي الزكاة، فلم يجز تقديم الزكاة عليه، كالنصاب

In mean:

Problem 3: Speeding up (payment) of zakat before one year/haul is completed.

The scholars agree that it is not permissible to hasten / prioritize (payment) zakat before having (wealth) the nisab has been fulfilled, because it is not found / found because it is obligatory (zakat on the property). So it is not permissible to hasten (payment of zakat) such as paying the price before buying and selling transactions, and paying the diat before killing. As for the hastening (payment) of zakat after the cause of the obligation (zakat on the property), namely the nisab that has been fulfilled, then there are 2 opinions according to the fukaha.

1. The majority of scholars say: as a form of sunnah worship, it is permissible to hasten (payment) zakat before the haul period / even one year. Meanwhile, the owner of the property already has the

(fulfilled) nisab, because he pays zakat after the cause is required (zakat on the property). Also, because of the hadith narrated by 'Al ,

وجهه i i عنه i i i i عليه i i يبعجل i i ماله i i محلها، i
له i i .

“That al-'Abbas ra. asked the Messenger of Allah to pay the zakat of his wealth before the time. Then, the Messenger of Allah gave him relief in this matter.”

Also because this is a property right that can be deferred for the sake of mitigating. So it is permissible to advance/hurry ahead of time, as is the case for deferred debt and in unintentional homicide. This is similar to deferred property rights.

Syaf 'iyyah states that the conditions for paying/delivering zakat before the time comes can be sufficient/cover as zakat obligations, namely that the owner of the property is still the person who is obliged to pay zakat until the end of the haul/year, the entry of the month of Shawwal for zakat fitrah, and let those who the recipient still remains as a person who is entitled to receive zakat until the end of the year/haul or when it enters the month of Shawwal. If the payment of zakat before its time is not sufficient for the zakat obligation of the person who pays it, because these two conditions are not fulfilled, then the person withdraws (zakat property) from the recipient, if the person who receives it knows that it is zakat that was paid prematurely/haul.

If the owner of the property or the recipient dies before that time, or the person who receives (the zakat) lapses, disappears, is satisfied with the property other than the property of the person who paid it before the time, such as other zakat even though it is also paid prematurely, or the nisab is reduced, is lost from the ownership of zakat payments and is not in the form of trading assets, then the person who pays zakat before the time is not sufficient to fulfill his obligations because he is out of eligibility/appropriateness of zakat obligation.

2. ah riyyah and M likiyyah say it is not permissible to issue/pay zakat before the haul period is complete, because zakat is worship like prayer. So, it is not allowed to issue/pay zakat before the haul period is complete. Because haul is one of the conditions for zakat, it is not allowed to prioritize / hasten (payment) zakat before the haul as nisab.¹⁹

Based on the explanation above, it can be understood that in general zakat is independent of the nisab and haul of origin. The scholars agree that it is not permissible to hasten / prioritize the payment of zakat before the nisab is fulfilled on the property, because it is obligatory (zakat on the property). This is analogous to the case of paying the price before buying and selling, and paying the diat before killing. The majority of scholars say: as a form of sunnah worship, it is permissible to hasten (payment) zakat before the haul / even one year period and with a note that the nisab must be fulfilled. As for ah riyyah and M likiyyah, it is not permissible to hasten the payment of zakat before even 1 haul/year. Because zakat is worship, zakat is analogous to prayer. So, it is not allowed to issue/pay or hasten the payment of zakat before the haul period is complete.

¹⁹ Wahbah bin Mu'af al-Zuhaili, *al-Fiqh al-Islami wa Adillatuhu*, Juz 3, h. 1816-1817

CONCLUSION

From the results of the study, it can be concluded that first, according to the consensus of the scholars, including according to the four schools of thought, haul is not required for agricultural and fruit zakat. Second, the concept of expediting the payment of zakat before the haul during the pandemic, there is no difference among the four schools of thought, in fact what is wrong is the paradigm of society, the way of thinking, the way of understanding their knowledge which is wrong, therefore there must be an effort to change the paradigm through reformulation of the zakat haul in the future. pandemic, namely the adjustment of the zakat haul during the pandemic.

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