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Revisiting Indonesia's Zakat Law: Legal Analysis of Marine Product Zakat and Reform Proposals

Article	Abstract
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INTRODUCTION

Marine products—such as fish, shellfish, pearls, seaweed, and other marine life—are incredibly valuable for coastal communities, both economically and socially. However, no Muslim majority country, including Saudi Arabia, Yemen, Qatar, and Bahrain, has explicitly included these resources in their national zakat regulations. The main reason for this oversight stems from traditional Islamic

jurisprudence,¹ which asserts that zakat on marine products is only obligatory if these products are already considered trade commodities (zakat tijarah) rather than direct natural resources.² This focus has left zakat regulations in these countries primarily aimed at more conventional sectors like gold, silver, agriculture, livestock, and trade. As a result, the significant economic potential of maritime wealth often goes unrecognized. This highlights an urgent reform that aligns with the evolving realities of the modern maritime economy.³

Indonesia, a predominantly Muslim nation and a vast maritime country, faces a similar challenge. Despite its significant zakat potential from maritime resources, Indonesia lacks clear regulations regarding zakat on these products. The nation is blessed with rich marine biodiversity,⁴ making the fisheries and marine sector a crucial source for coastal communities. Currently, there are approximately 1,465,269 fishermen and around 13760 salt farmers. In 2022, the total value of marine production reached an impressive IDR 178 trillion, with seaweed cultivation along accounting for IDR 58.60 trillion.⁵ According to the Statistics Indonesia, the export value of fishery products in 2022 contributed IDR 469.59 trillion, or 2.76 percent, to the country's Gross Domestic Product.⁶ Despite this substantial economic potential, there is still no clear framework for marine zakat within the national zakat regulations.⁷ Law Number 23 of 2011 concerning Zakat Management does not specifically address zakat derived from marine products, resulting in a legal vacuum that hampers effective management in this vital sector.⁸

Numerous studies have explored the concept of zakat on marine products. For instance, research by Hariadi⁹ and Fatma concluded that although classical fiqh (Islamic jurisprudence) does not address zakat on marine products, it can be interpreted through contemporary ijtihad (independent reasoning). They suggest that marine products can be compared to zakat on agriculture or trade, with zakat ranging between 2.5% and 20% depending on the type of product and the method of

¹ Elimartati Elimartati, Rizal Fahlefi, and Liza Erniyanti, "Strengthening Family Resilience through the Tradition of Agricultural Zakat Payment in Nagari Lima Kaum in Tanah Datar District of West Sumatera," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 5, no. 1 (June 30, 2021): 496–513, <https://doi.org/10.22373/SJHK.V5I1.9147>.

² Maya Asfarina, Ascarya Ascarya, and Irfan Syauqi Beik, "CLASSICAL AND CONTEMPORARY FIQH APPROACHES TO RE-ESTIMATING THE ZAKAT POTENTIAL IN INDONESIA," *Journal of Islamic Monetary Economics and Finance* 5, no. 2 (July 24, 2019): 387–418, <https://doi.org/10.21098/JIMF.V5I2.1068>.

³ Mubarraq Hafiz Haridhi and Fikriah Fikriah, "Fiqh Review on Zakah of Marine Resources," *E3S Web Conference* 339, no. 05005 (2022): 5, <https://doi.org/https://doi.org/10.1051/e3sconf/202233905005>.

⁴ Kristina von Rintelen, Evy Arida, and Christoph Häuser, "A Review of Biodiversity-Related Issues and Challenges in Megadiverse Indonesia and Other Southeast Asian Countries," *Research Ideas and Outcomes* 3: E20860 3 (September 11, 2017): e20860, <https://doi.org/10.3897/RIO.3.E20860>.

⁵ Ade Nur Anugrah and Arindra Alfarizi, "LITERATURE REVIEW POTENSI DAN PENGELOLAAN SUMBER DAYA PERIKANAN LAUT DI INDONESIA," *Jurnal Sains Edukatika Indonesia (JSEI)* 3, no. 2 (January 26, 2023): 31–36, <https://jurnal.uns.ac.id/jsei/article/view/70902>.

⁶ Fifi Hakimi, "ENHANCING OF THE BLUE ECONOMY THROUGH FISHERMAN ZAKĀT-EMPOWERMENT: THE ROLE OF ZAKAT MANAGEMENT ORGANIZATION," *Iqtishaduna : International Conference Proceeding* 1 (January 16, 2024): 548–55, <https://doi.org/10.54783/6537PN98>.

⁷ Nabiela Rizki Alifa and Adhi Rahmadian, "MENILIK KESEJAHTERAAN NELAYAN DI INDONESIA: PERSPEKTIF SOSIAL EKONOMI TERHADAP KOMPLEKSITAS DAN FENOMENA," *Seminar Nasional Ekonomi Dan Bisnis Islam* 42 (2024): 359–66, <https://doi.org/https://doi.org/10.15575/gdcs.v42i>.

⁸ Diki S Riwanto, "A Study Comperative: The Perception of Coastal Communities in Developing the Method of Distribution of Marine Zakat," *International Journal of Zakat* 2, no. 2 (November 25, 2017): 29–42, <https://doi.org/10.37706/IJAZ.V2I2.23>.

⁹ Hafiz Mubarraq Haridhi and Fikriah Fikriah, "Fiqh Review on Zakah of Marine Resources," *E3S Web of Conferences* 339 (January 24, 2022): 05005, <https://doi.org/10.1051/E3SCONF/202233905005>.

acquisition. Both studies affirmed the obligation of zakat on marine products and established its nisab (minimum threshold). Similarly, Diki S. Riwanto conducted research titled “A Comparative Study: The Perception of Coastal Communities in Developing the Method of Distribution of Marine Zakat.” Another study by Fifi Hakimi in 2004, titled “Enhancing the Blue Economy Through Fisherman Zakat-Empowerment: The Role of Zakat Management Organization,” focused on creating a model for distributing marine zakat that could empower coastal communities and inspire greater productivity, ultimately increasing available zakat.¹⁰ Additional research by Safitri¹¹ and Husen¹² also delved into the distribution aspects of zakat for fishermen.

These previous studies can be categorized into three main areas: first, the legal analogies related to marine zakat; second, models for its distribution; and third, strategies to empower coastal communities through marine zakat. However, none of these studies have thoroughly examined marine zakat within the context of Indonesian positive law, which is essential for establishing both the nisab and distribution strategies.

This research aims to address the gap by examining the current Indonesian laws and regulations related to zakat on marine products. The goal is to assess how effective these regulations respond to the dynamics and potential Indonesia's maritime economy. The researchers will identify shortcomings and legal gaps that hinder optimal collection and distribution of zakat in the marine sector. Additionally, the study seeks to provide recommendations for policy and legal reforms to create a more responsive, equitable, and applicable zakat system that aligns with the evolving maritime sector and meets the needs of Indonesia's coastal communities.

RESEARCH METHODS

This research employs a normative legal framework, combining a statutory approach with a conceptual perspective.¹³ The statutory approach focuses on examining existing laws and regulations relevant to zakat, particularly Law No. 23 of 2011 on Zakat Management, along with its implementing regulations such as Government Regulation No. 14 of 2014 and technical guidelines from BAZNAS. The conceptual approach allows for an in-depth exploration of zakat on marine products through the lens of muamalah jurisprudence (commercial transactions) and contemporary Islamic legal theory. Specifically, this study highlights Article 4, paragraph (2) of Law No. 23 of 2011, which limits the types of assets subject to zakat, and it assesses how these regulations relate to Indonesia's vast marine wealth. For data collection, the primary sources include legal texts—such as laws and regulations—alongside secondary materials that comprise classical fiqh literature, particularly from the Shafi'i and Hanbali schools, national and international scholarly journals, BAZNAS studies, fatwa documents from the Indonesian Ulema Council (MUI), and legal

¹⁰ Riwanto, “A Study Comparative: The Perception of Coastal Communities in Developing the Method of Distribution of Marine Zakat.”

¹¹ Ikke Nur Safitri et al., “PENERAPAN ZAKAT HASIL LAUT: STUDI KASUS RUKUN NELAYAN DESA KRANJI KECAMATAN PACIRAN KABUPATEN LAMONGAN,” *JIEM : Journal Of International Entrepreneurship And Management* 2, no. 01 (June 30, 2023): 45–71, <https://doi.org/10.62668/JIEM.V2I01.693>.

¹² Hukmiah Husein et al., “Zakat and Empowerment of the Bajo Tribe Fishing Community in Bone, South Sulawesi: Collaboration between BAZNAS and the Ministry of Religion,” *El-Usrah: Jurnal Hukum Keluarga* 7, no. 2 (October 10, 2024): 462–79, <https://doi.org/10.22373/UJHK.V7I2.24961>.

¹³ Aristo Marisi Adiputra Pangaribuan, “Metode Wawancara Dalam Penelitian Hukum Doktrinal Dan Sosio-Legal,” *Undang: Jurnal Hukum* 6, no. 2 (2023): 351–83, <https://doi.org/10.22437/UJH.6.2.351-383>.

articles from databases like HeinOnline, Scopus, and the e-resources provided by the Indonesian Ministry of Religious Affairs.¹⁴

The data collection process involved a systematic literature review of these various sources, utilizing library catalogs, campus e-journals, the BAZNAS repository, and policy documents from the Ministry of Maritime Affairs and Fisheries (KKP). For data analysis, a qualitative approach was employed. This involved interpreting existing legal provisions in a systematic manner, comparing them with norms in zakat jurisprudence, and using social justice theory and *maslahah* (public interest) theories in Islamic law as analytical frameworks. Additionally, the theory of living law was applied to evaluate the necessity of recognizing zakat on marine products within Indonesia's maritime society. Through this analysis, the researchers identified significant gaps in existing regulations and proposed a new legal formulation explicitly including high-value marine products as zakat objects in the law. This approach aims to foster a more contextually relevant and applicable reform of zakat law in Indonesia.

ANALYSIS AND DISCUSSION

General Overview of Marine Products in Indonesia

Indonesia, known as the largest archipelagic nation globally, boasts an impressive 17,504 islands and a sea area that accounts for 64.97% of its total territory.¹⁵ This vast ocean holds remarkable natural wealth, featuring a diverse range of resources such as fisheries, coastal ecosystems, mangrove forests, and coral reefs. Given this immense marine potential, the fisheries sector plays a crucial role in the backbone of Indonesia's national economy. According to the Ministry of Home Affairs, there are approximately 1.27 million fishermen in Indonesia.¹⁶ The fisheries sector is expanding rapidly, with an annual growth rate of about 6%, significantly outpacing the agricultural sector's growth of about 3.5%. This growth underscores the strategic importance of the marine sector in bolstering the national economy. For instance, in 2015, the average monthly income of fishermen was approximately IDR 1.95 million; by 2019, this figure had nearly doubled to IDR 3.85 million. However, challenges remain, particularly regarding fishermen's welfare. Issues such as limited access to technology, adequate business capital, and fluctuating fish prices hinder their progresses. Data from the Statistics Indonesia highlights that the export value of fishery products in 2022 contributed a staggering IDR 469.59 trillion, accounting for 2.76 percent of Indonesia's Gross Domestic Product (GDP)

According to the United Nations Development Program (UNDP), fish and other marine products provide around 54% of nation's protein needs. Indonesia is not just a local powerhouse; it contributes to 10% of global fisheries demands, making it one of the world's top producers. With a coastline stretching 95,000 kilometers and 24.5 million hectares coral reefs, Indonesia can produce about 5 million tons of capture fisheries annually. Total fisheries production, including

¹⁴ Dadang Sumarna and Ayyub Kadriah, "Penelitian Kualitatif Terhadap Hukum Empiris," *JURNAL PENELITIAN SERAMBI HUKUM* 16, no. 02 (October 8, 2023): 101–13, <https://doi.org/10.59582/SH.V16I02.730>.

¹⁵ "Research Trends in Multidisciplinary Research," *Research Trends in Multidisciplinary Research*, January 1, 2022, <https://doi.org/10.22271/ED.BOOK.1458>.

¹⁶ Muhammad Yusuf, "Peningkatan Penerimaan Negara Bukan Pajak Melalui Model Kebijakan Perikanan Tangkap Berbasis Penangkapan Ikan Terukur," *Indonesian Journal of Transformation Studies* 1, no. 1 (2024), <https://inatrans.id/index.php/InaTrans/article/view/4>.

aquaculture, reaches around 13 million tons per year; however, this could potentially surge to 65 million tons with optimal management. The aquaculture sector also plays an essential role in Indonesia's maritime economy. Activities like shrimp farming, catfish, and tilapia cultivation have become significant income sources for many coastal communities. Indonesia is recognized as one of the world's leading shrimp producers, with major exports to the United States, Japan, and the European Union. In 2021, the country's fisheries export value reached USD 6.24 billion, with shrimp alone contributing more than 40% of the total exports in this sector.

Several regions in Indonesia are displaying remarkable potential in the fisheries industry. For instance, Lamongan Regency proudly recorded a fish catch of 76,699.2 tons per year, with a production value of IDR 1.1 trillion. In contrast, Tegal City shows a much lower fisheries production value of around IDR 218 billion annually. While the regional differences exist, the fisheries sector overall plays a vital role in boosting the coastal economy. Provinces like South Sulawesi, East Java, and North Sumatra lead the way in both capture fishing and aquaculture production throughout the country. Former Minister of Maritime Affairs and Fisheries, Sharif Cicip Sutardjo, highlighted the economic promise of the fisheries sector when he stated that a fisherman's income can reach up to IDR 52 million per year, significantly higher than the average farmer's annual income of about IDR 20 million per year. This illustrates the potential of the fisheries industry to provide a substantial economic boost to coastal communities when managed effectively and sustainably. However, many traditional fishermen still struggle to improve their livelihoods due to limited access to technology and broader market opportunities.

One inspiring example of success in the fisheries sector is H. Zinal Abidin, a 68-year-old fisherman who has been fishing since 1980 using a small motorboat. Although the catches can be unpredictable, his income from fishing has enabled him to finance his children's education, leading them to become members of the local parliament (DPRD), and even to afford the pilgrimage to Mecca (hajj). His story exemplifies how fisheries can provide sustainable livelihoods when managed properly, particularly through selective zakat system and responsible resource management. With its immense potential, Indonesia's marine and fisheries sector could become a key pillar of national economic development. Government support is crucial, including policies that benefit fishermen, modernization of fishing gear, and the development of fisheries infrastructure. Various initiatives have been launched, such as ship assistance for small fishermen, offering fishermen's insurance, and giving support for fisheries cultivation to boost production and improve livelihoods.

Moreover, protecting marine ecosystems through the conservation of mangrove forests, coral reefs, and marine protected areas must be a top priority to ensure the sustainability of resources for future generations. Alarmingly, data indicate that Indonesia loses about 2% of its coral reef area each year due to climate change, human activities, and marine pollution. Consequently, coastal ecosystem rehabilitation programs are essential for maintaining the sector's sustainability. With the right management strategies in place, the marine sector can enhance the welfare of coastal communities and help position Indonesia as a strong maritime nation. The future of Indonesian fisheries hinges on supportive policies for marine ecosystem sustainability, innovations in fisheries technology, and a collective commitment to preserving marine resources for the benefit of future generations.

Beyond fisheries, Indonesia's marine tourism sector has experienced significant growth in recent years. The Ministry of Maritime Affairs and Fisheries (KKP) estimates that the economic

potential of marine tourism in Indonesia could reach an impressive USD 1.5 billion annually. With more than 17,000 islands and a vast coastline stretching around 108,000 km, the opportunities for development are enormous. For instance, Labuan Bajo in East Nusa Tenggara saw tourism contributions soar to IDR 2.3 trillion in 2023, large driven by marine tourism activities such as diving, snorkeling, and sailing tours. This influx of revenue not only boosts the country's foreign exchange earnings but also positively impacts local communities by creating job opportunities.¹⁷

The revenue generated from deep-sea pearl exports, particularly South Sea pearls, plays a vital role in bolstering Indonesia's economy. In 2023, Indonesia saw its pearl exports soar to approximately USD 136 million. The main markets for these beautiful gem included Japan, which accounted for USD 71.6 million, Hong Kong with USD 26.5 million, and Australia with USD 21.7 million.¹⁸ In addition, back in 2016, Indonesia earned USD 15.2 million from South Sea pearl exports to Japan alone.¹⁹ According to the Directorate General of National Export Development from the Ministry of Trade, Indonesia's total pearl exports reached USD 29.4 million, securing its place as the 9th largest pearl exporter in the world, holding about 2% of the global market.²⁰

Another essential economic driver comes from Indonesia's coral reef ecosystems. The United Nations Environment Programme estimates that these rich ecosystems collectively contribute around USD 1.6 billion each year through various services like fisheries, tourism, and coastal protection.²¹ For instance, in the Bangsring area of Banyuwangi, the total economic value of these ecosystems is around IDR 41.6 billion per year, translating to roughly IDR 3.2 billion per hectare annually. A staggering $\pm 60\%$ of this value, around IDR 25 billion, stems from tourism alone.²²

Marine resources—such as fisheries, marine tourism, pearl cultivation, and coral reef ecosystems—have undeniably helped boost Indonesia's economy. However, one significant issue remains: the current zakat regulations do not specifically cover these marine-based products. As it stands, zakat is generally limited to the catches of fishermen, leaving income from sectors like tourism sector, pearl exports, and ecosystem services outside the scope of formal zakat legal laws. This creates a notable gap, potentially overlooking the rights of mustahik (the beneficiaries), especially in marine sector that is experiencing rapid growth.

Legal Regulation of Zakat in Indonesia

Understanding the Framework of Zakat Management

In Indonesia, zakat is governed by specific legal²³ regulations designed to enhance its management and effectiveness. The central piece of legislation is Law Number 23 of 2011, which

¹⁷ Kementerian Kelautan dan Perikanan Republik Indonesia, *Outlook Kelautan Dan Perikanan 2023* (Jakarta: KKP, 2023), 27.

¹⁸ OEC, "Pearl Products in Indonesia Trade," The Observatory of Economic Complexity, 2023, <https://oec.world/en/profile/bilateral-product/pearl-products/reporter/idn>.

¹⁹ Mongabay, "In 2016, Indonesia earned USD 15.2 million from exporting South Sea pearls," Maret 2024

²⁰ Kemendag (Ditjen PEN), "Indonesia Exporting US\$29.43 million worth of pearls, ranked 9th,"

²¹ Lauretta Burke and Liz Selig, *Coral Reefs: A Source of Economic Benefits* (Naerobi: United Nations Environment Programme, 2022).

²² Muhammad Arif Asadi and Anthon Andrimida, "ECONOMIC VALUATION OF CORAL REEFS ECOSYSTEM OF BANGSRING, BANYUWANGI, INDONESIA," *ECSOFiM (Economic and Social of Fisheries and Marine Journal)* 4, no. 2 (2017), <https://doi.org/https://doi.org/10.21776/ub.ecsofim.2017.004.02.04>.

²³ Muhamad Nasrudin, "Pergeseran Politik Hukum Zakat Dari Era Soekarno Menuju Soeharto," *Volksgeist: Jurnal Ilmu Hukum Dan Konstitusi* 1, no. 2 (December 31, 2018): 215–24, <https://doi.org/10.24090/VOLKSGEIST.V1I2.1946>.

outlines how zakat should be managed. Complementing this law is Government Regulation Number 14 of 2014, which details how the provisions of the zakat law are to be implemented.²⁴

The main goal of Law Number 23 of 2011 is to ensure that zakat management becomes more effective, transparent, and truly beneficial for the community.²⁵ This law focuses on enhancing the role of zakat in combating social inequalities and improving the welfare of those in need, particularly the groups identified as zakat recipients, known as *mustahik*.²⁶

To manage zakat at both national and regional levels, the National Zakat Agency (BAZNAS) has been established as the official institution responsible for overseeing zakat collection and distribution. Additionally, community-based organizations can also operate as Zakat Agencies (LAZ), provided they meet the necessary government requirements.²⁷ Zakat is collected from individuals and business entities that qualify as *muzakki*—those obligated to pay zakat.²⁸ The funds collected are then distributed among the eight designated categories of zakat recipients as mandated in Islamic law, which include the poor, the needy, *amil* (those who manage zakat), *muallaf* (new converts), *gharim* (those in debt), *fisabilillah* (for the sake of Allah), *ibnu sabil* (travelers in need), and slaves.²⁹

The government plays a crucial role in supervising zakat management to ensure transparency and accountability.³⁰ This oversight helps guarantee that zakat funds are used appropriately and are not misappropriated.³¹ There are also penalties in place for anyone who violates zakat management regulations, whether in collection, distribution, or reporting.³² With these regulations in place, zakat is expected to be managed more efficiently, leading to a greater impact on community welfare and poverty reduction.³³ A well-structured and professional approach to zakat management not only

²⁴ Ali Murtadho Emzaed, Kamsi, and Ali Akhbar Abaib Mas Rabbani Lubis, "A Politics of Recognition: The Legislation of Zakat Law in a Transition of New Order and Reform Era," *Ulumuna* 24, no. 2 (December 31, 2020): 320–47, <https://doi.org/10.20414/UJIS.V24I2.404>.

²⁵ Rizal, Ruslan Abdul Ghofur, and Pertiwi Utami, "The Role of Muslim Generation Community at Zakat Collection on Realizing Sustainable Development Goals (SDGs) in the Era of Digital Society 5.0," *Juris: Jurnal Ilmiah Syariah* 22, no. 1 (2023): 105–18, <https://doi.org/10.31958/JURIS.V22I1.6562>.

²⁶ Abdullah Abdullah, Akhmad Syahri, and Muhammad Luthfi Abdullah, "Four Strategies Of Murshid Tariqat In Optimizing Muzakkiy Behavior In West Nusa Tenggara," *INFERENSI: Jurnal Penelitian Sosial Keagamaan* 15, no. 1 (May 31, 2021): 51–70, <https://doi.org/10.18326/INFSL3.V15I1.51-70>.

²⁷ Muhammad Anwar Fathoni, Suryani Suryani, and Eko Nur Cahyo, "Zakat Management Paradigm: Comparison of Indonesia, Malaysia and Saudi Arabia," *INFERENSI: Jurnal Penelitian Sosial Keagamaan* 14, no. 2 (December 11, 2020): 267–82, <https://doi.org/10.18326/INFSL3.V14I2.267-282>.

²⁸ Hannani Hannani et al., "Zakat for Mama Biang in Maluku, Indonesia: Ulama Opinion on *Fisabilillah* in the Perspective of Islamic Legal Anthropology," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 7, no. 2 (May 9, 2023): 830–47, <https://doi.org/10.22373/SJHK.V7I2.17044>.

²⁹ Hannani et al.

³⁰ M. Usman, "Zakat Distribution for Handling Transgender in Indonesia: A Perspective of *Maṣlāḥah Mursalah*," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 7, no. 1 (March 31, 2023): 357–76, <https://doi.org/10.22373/SJHK.V7I1.16934>.

³¹ Kamaruddin et al., "Cultural-Based Deviance on Islamic Law; Zakat Tekke Wale' Spending in Basala, Konawe, Southeast Sulawesi, Indonesia," *AL-IHKAM: Jurnal Hukum & Pranata Sosial* 18, no. 2 (2023): 568–90, <https://doi.org/10.19105/AL-LHKAM.V18I2.10150>.

³² Mazroatus Saadah and Uswatun Hasanah, "The Common Goals of BAZNAS' Zakat and Sustainable Development Goals (SDGs) According to Maqasid Al-Sharia Perspective," *AL-IHKAM: Jurnal Hukum & Pranata Sosial* 16, no. 2 (December 31, 2021): 302–26, <https://doi.org/10.19105/AL-LHKAM.V16I2.4990>.

³³ Nazifi Dahiru Abdullahi et al., "Security Dimension of Zakat: Strengthening Islamic Education, Mitigating Social Unrest, and Promoting Sustainable Communities," *Tadibia Islamika* 4, no. 2 (January 4, 2024): 93–100, <https://doi.org/10.28918/TADIBIA.V4I2.9124>.

strengthens its role as an instrument of Islamic economics but also helps build social justice and improve the quality of life for all levels of society.³⁴

In Chapter I article 4, we uncover two types of zakat that Muslim must pay: zakat maal and zakat Fitrah. Each type serves a different purpose and has its own specific rules regarding calculation, timing, and the recipients of zakat, known as mustahik.

Zakat fitrah is an obligatory payment required of every Muslim—regardless of age or wealth—who has surplus provisions during Eid al-Fitr. The primary goal of zakat fitrah is to purify the soul and assist those in need so that everyone can celebrate Eid al-Fitr with joy. This zakat must be paid before the Eid prayer begins. In Indonesia, the amount is typically calculated based on local staple foods, such as rice, with a standard quantity of around 2.5 kg or 3.5 liters per person. It can also be paid in cash, equivalent to the value of the rice.³⁵ Zakat fitrah is specifically designated for the mustahik, or eligible recipients, who fall into the eight groups defined by Islamic law.

On the other hand, zakat maal refers to zakat owed on various forms of wealth and is imposed under certain conditions. Specifically, zakat maal applies to assets that have reached the nisab (the minimum threshold) and have been owned for a full haul (one year), except for agricultural zakat, which is calculated at each harvest.³⁶

Zakat maal covers a wide range of wealth types, including:

Gold and Silver: Zakat is applicable when these precious metals reach the nisab of 85 grams of gold or 595 grams of silver and have been held for a year. The zakat rate is 2.5% of the total amount owned.

Money and Securities: Cash and securities are also subject to zakat, with the nisab matching that of gold—85 grams. This encompasses various instruments such as stocks and bonds.³⁷

Commercial Ventures: Traders or business owners are responsible for zakat on their growing profits. The zakat is 2.5% of the net profit after deducting necessary expenses and debts.³⁸

Agricultural Products: This includes crops like rice, wheat, fruits and vegetables. Here, zakat is due every time a harvest occurs, with the nisab set at 653 kg of grain or 520 kg of rice. If crops are watered by rain or natural sources, zakat is 10% of the harvest; if irrigated artificially, it is 5%.³⁹

Livestock: Zakat is also applicable to certain animals, including cows, goats, sheep, camels, and chickens. Specific nisab amounts and zakat requirements vary by type. For instance, for goats, the nisab is 40 heads, which incurs 1 goat as zakat, while for cows, the nisab is 30 heads, resulting in 1 one-year-old cow as zakat.⁴⁰

³⁴ Mohammad Ayub Miah, "Effectiveness of Zakat-Based Poverty Alleviation Program," *International Journal of Zakat* 6, no. 2 (June 15, 2021): 27–42, <https://doi.org/10.37706/IJAZ.V6I2.325>.

³⁵ Eka Tri Wahyuni et al., "Pembagian Zakat Fitrah Kepada Mustahik: Studi Komparatif Ketentuan Ashnaf Menurut Imam Syafi'i Dan Imam Malik," *Muqtasid: Jurnal Ekonomi Dan Perbankan Syariah* 8, no. 2 (March 23, 2017): 154–67, <https://doi.org/10.18326/MUQTASID.V8I2.154-167>.

³⁶ Ardian Adhijatma and Olivia Fachrunnisa, "The Relationship among Zakat Maal, Altruism and Work Life Quality," *International Journal of Zakat* 6, no. 1 (January 22, 2021): 71–94, <https://doi.org/10.37706/IJAZ.V6I1.255>.

³⁷ Munawwar Badruddin and Norhafizah Binti Abdul Razak, "REORIENTASI TENTANG ZAKAT PERNIAGAAN: PENGALAMAN MALAYSIA," *Media Syari'ah: Wahana Kajian Hukum Islam Dan Pranata Sosial* 13, no. 2 (2011): 227–42, <https://doi.org/10.22373/JMS.V13I2.1790>.

³⁸ Badruddin and Razak.

³⁹ Badruddin and Razak.

⁴⁰ Mohd Faizan Mohd Afandi et al., "The Role of Zakat in Reducing Income Inequality Among Muslim Society in Selangor," *An International Journal* 13, no. 2 (2021).

Fisheries: For fishing businesses, zakat applies to both marine and pond fish, with a is equivalent to agricultural zakat at 653 kg of grain. The zakat amounts range from 2.5% to 10%, depending on the fishing methods used.⁴¹

Mining: Zakat from mining operations—such as oil, gas, coal, and valuable minerals—is calculated immediately after extraction, set at 2.5% of net income after deducting operational costs.⁴²

Industrial Production: Industries that manufacture goods in large quantities are also subject to zakat. For them, the nisab is the same as trade zakat, or 85 grams of gold, With 2.5% of net profit due after deducting production and operational costs.⁴³

Income and Service Zakat: This category applies to professionals like employees, doctors, lawyers, artists, and freelancers. The nisab is set at 85 grams of gold annually, or about 7 grams per month, with zakat owed at 2.5% of net income after basic living expenses.⁴⁴

Zakat Rikaz: Lastly, this form of zakat applies to treasures or valuables found with unknown ownership, requiring a 20% zakat payment based on the value of the discovered items, which must be made immediately.

In summary, article 4 of Law No. 23 of 2011 clearly delineates the two essential types of zakat that Muslim must pay: zakat fitrah and zakat maal. Zakat maal further encompasses a vast range of assets, from precious metals and cash to agricultural products, livestock, fisheries, to more. With these regulations, the hope is that zakat can be managed more effectively, maximizing its contributions to the welfare of society and aiding in poverty alleviation.⁴⁵

Legal Regulations on Zakat for Marine Products in the Compilation of Sharia Economic Law (KHES)

The Compilation of Sharia Economic Law (KHES) outlines zakat as a fundamental religious obligation (fardhu 'ain) for every Muslim who meets the nisab (minimum threshold) and haul (one-year ownership). Zakat is viewed not merely as a spiritual duty but also as a vital instrument for wealth distribution and social justice within the Islamic economic framework.⁴⁶ The KHES categorizes zakat into two primary forms: zakat fitrah and zakat mal (obligatory charity). In the KHES, the principles guiding zakat emphasize sincerity, justice, transparency, and accountability, particularly in how zakat is collected and distributed by licensed institutions. The role of the state

⁴¹ Afandi et al.

⁴² Ahmad Abbas, "Does Zakat Signal the Firm Value?," *International Journal of Zakat* 5, no. 1 (July 14, 2020): 55–66, <https://doi.org/10.37706/IJAZ.V5I1.205>.

⁴³ Ivan Rahmat Santoso, "Strategy for Optimizing Zakat Digitalization in Alleviation Poverty in the Era of Industrial Revolution 4.0," *IKONOMIKA* 4, no. 1 (May 27, 2019): 35–52, <https://doi.org/10.24042/FEBI.V4I1.3942>.

⁴⁴ Farikha Amilahaq and Nunung Ghoniyah, "COMPLIANCE BEHAVIOR MODEL OF PAYING ZAKAT ON INCOME THROUGH ZAKAT MANAGEMENT ORGANIZATIONS," *Share: Jurnal Ekonomi Dan Keuangan Islam* 8, no. 1 (2019).

⁴⁵ Amilahaq and Ghoniyah.

⁴⁶ Helmi Fitriansyah and Koko Komaruddin, "Analysis of the Dynamics of Sharia Economic Law Regulation in Indonesia," *Al-Mustashfa: Jurnal Penelitian Hukum Ekonomi Syariah* 9, no. 2 (December 9, 2024): 236–50, <https://doi.org/10.24235/JM.V9I2.18257>.

or designated entities is crucial in managing zakat systematically and professionally to maximize its benefits for the community.⁴⁷

The KHES details several asset types that require zakat, generally reflecting the majority opinions of classical Islamic scholars. These include gold and silver (including cash), agricultural products, livestock (like camels and cows), commercial goods (zakat tijarah), and rikaz (found or extracted goods). For each type of asset, the KHES specifies the nisab, zakat rate, and disbursement timing. Although these provisions draw from classical fiqh, they are articulated in a modern legal framework to serve as practical references in the application of Islamic economic law in Indonesia.⁴⁸

Importantly, the KHES also opens the door for reforming zakat laws to better align with contemporary economic realities, which classical fiqh may not fully address.⁴⁹ This includes recognizing new zakat categories such as zakat on income, zakat on investment returns, zakat on companies, and zakat on immovable assets. Such reforms are rooted in the principles of maqasid sharia and ijihad jama'i, aiming to meet modern asset management challenges. While the KHES does not explicitly cover zakat on marine products such as marine tourism, pearl cultivation, and ecosystem services, its framework of qiyas ((analogy) and istihsan (juridical preference) allow for the expansion of zakat coverage to these sectors. This makes the KHES a bridge between traditional zakat jurisprudence and the contemporary needs of zakat law in Indonesia.

The KHES explicitly regulates zakat on marine products across several articles, indicating a significant expansion of zakat's scope—an area not previously addressed in detail in classical fiqh. Notably, the three main articles concerning marine products include:

Article 676: This article addresses zakat on income generated from maritime transportation, it stipulates that zakat is obligatory for individuals or businesses involved in maritime transport, such as passenger ships and cargo vessels. The nisab for income zakat is set at 85 grams of gold, with an obligatory zakat amount of 2.5% of net income. This reflects KHES's modern approach to zakat on income, which is not thoroughly detailed in classical texts.⁵⁰

Article 677, paragraph (3): Here, zakat is mandated on all products from the sea, including fish and pearls, at a rate of 2.5%. This recognition of the marine sector as a valid source of zakat emphasizes the importance of fisheries and marine cultivation, ensuring that income from these activities contributes to societal welfare.

Article 680: This article establishes a 20% zakat obligation on discovered and mined goods, including those originating from the sea, such as offshore oil and, natural gas. The zakat is calculated on net proceeds after deducting exploration, research, and production costs. This aligns with Islamic jurisprudence principles regarding rikaz (found goods) and ma'adin (mined goods), which have historically been subject to a one-fifth (20%) zakat obligation. Given Indonesia's abundant

⁴⁷ Nurjamil, "The Existence and Development of Compilation of Sharia Economic Law (KHES) and Its Urgency in Resolving Sharia Economic Law Disputes in Indonesia," *Ipsa Jure* 1, no. 4 (May 2024): 15–27, <https://doi.org/10.62872/42056d19>.

⁴⁸ Abdul Mughits, "The Compilation of Islamic Economic Law (Kompilasi Hukum Ekonomi Syariah / KHES) in Islamic Law Perspective," *Al Mawarid: Jurnal Hukum Islam* 6, no. 2 (2024).

⁴⁹ Achmad Siddiq et al., "Reconstructing Waqf Share Policies: A Maqashid Sharia Approach with Insights from Indonesia," *El-Mashlahah* 15, no. 1 (June 18, 2025): 79–100, <https://doi.org/10.23971/EL-MASHLAHAH.V15I1.9029>.

⁵⁰ Iwan Setiawan, Rusmani, and Nurhaeti, "Implementation of the Compilation of Islamic Economic Law in Sharia Pawn in Indonesia," *International Journal of Science and Society* 5, no. 4 (November 30, 2023): 910–21, <https://doi.org/10.54783/IJSOC.V5I4.1349>.

marine resources, this article supports the collection of zakat from companies engaged in marine and underwater mining.⁵¹

Problems of Zakat Law in Indonesia

When it comes to legal issues, the primary concerns often arise: legal vacuum, ambiguities, and conflicts.⁵² In the context of Indonesia, Law Number 23 of 2011 concerning Zakat Management explicitly outlines two types of zakat: zakat fitrah and zakat maal. According to Article 4, Paragraphs (1) and (2), zakat maal is defined to encompass various assets such as gold, silver, precious metals, money, securities, commerce, agriculture, plantations, forestry, livestock, fisheries, mining, industry, service income, and rikaz (discovered goods).⁵³

However, upon closer examination, it becomes clear that this article does not explicitly address the obligation of zakat on certain marine products. These include valuable resources like coral reefs, salt, pearls, seaweed, marine biotechnology products, and income from marine tourism. This omission indicates what legal scholars refer to as a legal vacuum.⁵⁴ While Article 677 paragraph (3) of the KHES does stipulate that “zakat must also be paid on everything produced from the sea, such as fish and pearls, at a rate of 2.5%,” the legal status of KHES is that of normative reference or secondary legal source rather than a binding legal statute. Consequently, BAZNAS (the National Zakat Agency) and Zakat Collection Institutions (LAZ) cannot use these guidelines as a mandatory basis for collecting zakat on marine products, leaving the provisions of KHES more as recommendations than enforceable laws.

Examples of Marine Products Not Included in Article 4, Paragraph (2)

1. Coral Reefs

Coral reefs are economically and ecologically valuable, playing a critical role in tourism and marine conservation. However, the current regulations lack provisions regarding zakat on the ownership or utilization of coral reefs, whether as natural resources or trade commodities.

2. Salt

Obtained from evaporating sea water or through mining, salt is not classified under the agricultural or mining products mentioned in the law. Therefore, there are no specific zakat obligations related to salt production.

3. Pearls

While pearls can be cultivated or found naturally in the sea, they are notably absent from the zakat object list. Despite the high economic value, the law fails to establish clear provisions for their zakat obligations, including nisab and rates.

⁵¹ Sufiarina Sufiarina, Herman Sudrajat, and Hamidullah Mahmud, “Gashb and Ithaf Arrangements in KHES and Authority of Justice (Review of Chapter XV of Book II of KHES),” *Brawijaya Law Journal* 7, no. 1 (April 30, 2020): 129–39, <https://doi.org/10.21776/UB.BLJ.2020.007.01.09>.

⁵² Irene Mariane et al., “Problems of Converting Agricultural Land and the Need to Anticipate Its Control After the Enactment of the Job Creation Law,” *Volkgeist: Jurnal Ilmu Hukum Dan Konstitusi* 7, no. 1 (June 30, 2024): 177–98, <https://doi.org/10.24090/VOLKSGEIST.V7I1.10473>.

⁵³ Mariane et al.

⁵⁴ Meliyani Sidiqah, “LEGAL VACUUM IN INTERFAITH MARRIAGE RULES IN INDONESIA,” *IBLAM LAW REVIEW* 3, no. 1 (2023).

4. Seaweed

A widely cultivated marine commodity essential for food and pharmaceuticals, seaweed does not meet the agricultural zakat criteria laid out in the law, leaving it unregulated for zakat purposes.

5. Marine Biotechnology Results

Innovations in marine biotechnology, such as pharmaceutical products derived from marine microorganisms, hold significant economic potential. Yet, the existing regulations do not clarify whether these products are subject to zakat, like those in the industrial or trade sectors.

6. Marine Tourism

Income generated from marine tourism activities, such as boat rentals or diving trips, is not explicitly addressed in the zakat maal category. While the law covers zakat on income and services, it lacks provisions specific to this lucrative sector.

The absence of these marine products from Article 4, Paragraph (2) creates a legal void that could lead to uncertainty in applying zakat to emerging wealth types. This oversight poses a philosophical issue as well. Zakat is a crucial instrument within the Islamic economic system, intended not only to purify wealth (tazkiyah) but also to foster equitable wealth distribution, strengthen social solidarity, and alleviate poverty.⁵⁵

As the dynamics of wealth and economic production evolve, zakat must adapt accordingly.⁵⁶ It is imperative that the zakat mechanism develops to reflect this reality, ensuring the principles of justice and prosperity are upheld. Restricting zakat obligations to classical categories contradicts the overarching goals of sharia (maqashid sharia), which include preserving wealth (hifz al-mal) and promoting social dignity (hifz al-'irdh). Therefore, excluding marine products from zakat regulations not only lacks legal foundation but also disregards the spirit of justice and public welfare central to Islamic teachings.⁵⁷

From a legal standpoint, Article 4, paragraph (1) of Law No. 23 of 2011 confines zakat to only two categories, failing to embrace emerging wealth types like marine resources. The lack of clear definitions regarding these assets fosters ambiguity and complicates zakat implementation in the maritime sector.⁵⁸ Additionally, the KHES, which offers a more progressive perspective on zakat for marine products, does not carry the same binding legal authority as a statute. This discrepancy leads to a mismatch between statutory law and contemporary fiqh, which is more adaptable to changing societal needs. Revising legislation is crucial for providing legal clarity, aligning with the

⁵⁵ Shifa Mohd Nor et al., "Digitizing Zakat Distribution in Malaysia: A Case Study on Application Process at Kedah State Zakat Board," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 8, no. 3 (November 16, 2024): 1901–27, <https://doi.org/10.22373/SJHK.V8I3.24158>.

⁵⁶ Mohd Adli Zahri et al., "Microfinancing from the Zakat Fund in Baitul Mal Aceh and the Readiness of Malaysia's Asnaf Entrepreneurs," *Samarah: Jurnal Hukum Keluarga Dan Hukum Islam* 7, no. 1 (March 31, 2023): 418–30, <https://doi.org/10.22373/SJHK.V7I1.16012>.

⁵⁷ Rahmad Hakim and Ririn Noviyanti, "ZAKAH MANAGER IN ISLAMIC TRADITIONAL LITERATURE: THE CRITERIA, QUALIFICATION AND ITS ORGANIZATIONAL CULTURE," *PETITA: JURNAL KAJIAN ILMU HUKUM DAN SYARIAH* 10, no. 1 (April 1, 2025): 211–25, <https://doi.org/10.22373/PETITA.V10I1.421>.

⁵⁸ Sahuri Lasmadi and Elly Sudarti, "Restorative Justice as an Alternative for The Settlement of Corruption Crimes That Adverse State Finances in The Perspective of The Purpose of Conviction," *Jurnal IUS Kajian Hukum Dan Keadilan* 9, no. 2 (August 2, 2021): 287–98, <https://doi.org/10.29303/IUS.V9I2.904>.

justice principles, and reinforcing the legitimacy of zakat implementation across new wealth areas, particularly marine products.⁵⁹

From a sociological perspective,⁶⁰ coastal communities and stakeholders in the marine industry significantly contribute to Indonesia's economy. Unfortunately, their zakat contributions remain minimal due to a lack of awareness and unclear regulations requiring zakat on marine resources.⁶¹ This discrepancy creates an imbalance in zakat distribution, with traditional sectors like agriculture and trade facing a heavier burden compared to the maritime sector. Coastal communities often find themselves economically and socially vulnerable, despite living in resource-rich areas. By managing zakat from marine resources systematically and establishing a robust legal framework, there is potential to empower these communities, improve marine infrastructure, and tackle structural poverty. Therefore, revising zakat law is not just a legal necessity; it is also a social imperative to transform zakat into a meaningful solution for the welfare of coastal communities and fishermen in Indonesia.

Updating Indonesia's Zakat Law: Addressing Gaps in Article 4

When legal issues arise, it is crucial to respond with necessary changes.⁶² In Indonesia, there is a pressing need to revisit Article 4. Paragraphs (1) and (2) of Law No. 23 of 2011, which deals with Zakat Management.⁶³ This article has some significant gaps, especially when it comes to recognizing high-value assets, particularly in the marine sector, that are not explicitly covered by current zakat regulations.

At present, Article 4 simply classifies zakat into two categories: zakat fitrah and zakat maal. This binary framework limits our ability to adapt to the emergence of new types of valuable assets. For instance, while the law mentions various zakatable assets, it fails to include several high-value marine products, which are increasingly important in our economy. Some notable examples include:

1. Coral Reefs and Sea Sand: These materials are essential in construction and reclamation projects, contributing significantly to our infrastructure.
2. Offshore Oil and Gas: These valuable natural resources are overlooked but play a vital role in our economy.
3. High-Value Marine Biota: Species like pearl oysters, sea sponges, and sea cucumbers are important for the jewelry and pharmaceutical industries and deserve recognition in zakat classifications.

⁵⁹ Ali Murtadho Emzaed et al., "Shifting Fiqh Tradition in Zakat Management: Nahdlatul Ulama's Strategies to Enhance the Social Welfare of Nahdliyin," *Al-Risalah: Forum Kajian Hukum Dan Sosial Kemasyarakatan* 24, no. 2 (December 30, 2024): 124–41, <https://doi.org/10.30631/ALRISALAH.V24I2.1677>.

⁶⁰ Rachmawaty et al., "Judges' Philosophical Orientation in Resolving Anti-SLAPP Disputes," *Journal of Human Rights, Culture and Legal System* 4, no. 1 (February 16, 2024): 149–68, <https://doi.org/10.53955/JHCLS.V4I1.215>.

⁶¹ Ali Masyhar et al., "Reclaiming the Unwritten: Living Law's Prospects under Indonesia's 2023 Penal Reform," *Jambe Law Journal* 8, no. 1 (July 7, 2025): 255–85, <https://doi.org/10.22437/HOME.V8I1.502>.

⁶² Muhammad Mutawalli Mukhlis et al., "Ius Constituendum Regulates the Cadre-Based Recruitment of Candidates for Members of the House of Representatives Through Political Parties," *Volksgeist: Jurnal Ilmu Hukum Dan Konstitusi* 7, no. 1 (2024): 139–55, <https://doi.org/10.24090/volksgeist.v7i1.10830>.

⁶³ Saïd Amir Arjomand, "Law, Political Reconstruction and Constitutional Politics," *International Sociology* 18, no. 1 (March 2003): 7–32+277, <https://doi.org/10.1177/0268580903018001002>; WEBSITE:WEBSITE:SAGE;WGRO UP:STRING:PUBLICATION.

4. Marine Commodities for Export: Items such as lobsters, mangrove crabs, and seaweed are not only economically significant but also contribute greatly to national export.

The lack of regulation regarding these marine products creates a legal gray area, leading to confusion about how zakat should be applied to new forms of wealth that are emerging within our society.

Proposed Amendments to Article

To address a significant gap, we recommend modifying Article 4, Paragraph (2) to better align with current economic realities. This involves introducing a new category that encompasses various marine products and resources recognized for their substantial economic value.

Proposed Changes to Article 4, Paragraph (1):

(No changes are proposed; this definition is reaffirmed)

- (1) Zakat consists of zakat fitrah and zakat maal.

Proposed Changes to Article 4 Paragraph (2):

- (2) Zakat maal includes:

- a) Gold, silver, precious metals
- b) Money and securities;
- c) Commerce and industry;
- d) Agriculture, plantations and forestry;
- e) Livestock and fisheries;
- f) Mining, including oil and natural gas;
- g) Revenue and services;
- h) Rikaz (hidden treasure or found items);
- i) Other marine products of high economic value, including pearls, marine organisms used pharmaceuticals and cosmetics, lobsters, mangrove crabs, seaweed, and other significant marine resources.

The aim of these proposed amendments is to formally classify marine products within the zakat framework.⁶⁴ By clearly listing items like fish, shellfish, pearls, seaweed, and other valuable marine commodities, we can establish a clear obligation for zakat on these resources, whether they are exported and cultivated. Additionally, these amendments are crucial for keeping pace with economic developments.⁶⁵ As technology and global market dynamics evolve, the types of assets that people possess are also changing. Expanding the definition of zakat is necessary to maximize the potential of the modern economic sector, particularly within the maritime industry, to enhance public welfare. Furthermore, this amendment helps close legal loopholes. Without explicit regulations, high-value marine resources could avoid zakat obligations simply because

⁶⁴ Erni Juliana Al Hasanah Nasution, "The Implementation of Zakat Fatwas in Amil Zakat Institutions: An Analysis of Opportunities and Challenges," *Jurnal Ilmiah Peuradeun* 13, no. 2 (May 30, 2025): 1369–98, <https://doi.org/10.26811/PEURADEUN.V13I2.1249>. Nahdlatul Ulama Amil Zakat Institute (LAZISNU)

⁶⁵ Sri Maulida et al., "Post-Pandemic Digital Transformation in Zakat Management: Insights from Maqasid Syari'ah in South Kalimantan," *El-Mashlahah* 14, no. 2 (December 26, 2024): 281–302, <https://doi.org/10.23971/EL-MASHLAHAH.V14I2.7772>.

they do not fit within the traditional classifications. By clarifying these definitions, we ensure that all forms of wealth, including those from maritime pursuits, are addressed fairly and proportionally.

Determining the Nisab for Zakat on Marine Products

In today's context, the nisab (minimum amount) for zakat on marine products like fish, pearls, seaweed, lobster and shellfish can be aligned with the nisab for agriculture and commerce, since it may depend on the nature of the business. Using an analogy-based approach (qiyas), we set the nisab for zakat on marine products at 653 kg of unhusked rice, which is roughly equivalent to 520 kg of polished rice. This amount mirrors the existing nisab for agricultural zakat according to most scholars. If the annual value of marine products reaches or exceeds this threshold, zakat becomes obligatory. The rate is generally set at 2.5% for trade income or 5–10% for agricultural produce, depending on farming method and costs incurred. Contemporary scholars like Yusuf al-Qaradawi and Abd al-Karim Zaidan support this comparison, as marine resources—like agricultural products—are directly harvested from nature but are then often transformed and traded, placing them closer to commercial enterprises. Thus, using the value of money equivalent to gold (approximately 85 grams of gold = ± IDR 100 million) or agricultural products provides a strong foundation for determining zakat obligations on marine products.

CONCLUSION

In summary, while Law No. 23 of 2011 concerning Zakat Management serves as the national legal foundation for zakat, its provisions are still too limited to incorporate newer forms of wealth, particularly marine products. Article 4, paragraph (2) currently excludes various high-value marine assets like pearls, seaweed, shellfish, lobsters, and income from marine tourism, leading to Potential legal ambiguities regarding zakat obligations in this promising sector. To rectify this, we advocate for a revision of Article 4, paragraph (2) of Law No. 23 of 2011, suggesting the inclusion of “marine products of high economic value” to reflect the principles of distributive justice in Islam and the realities of the modern economy. This revision aligns with the objective of Islamic law (maqāsid al-syarī‘ah) and the spirit of Islamic legal reform, adapting to contemporary social dynamics. One limitation of this study is its normative-juridical focus, which does not empirically demonstrate the extent to which marine products contribute to income in various regions. Therefore, further empirical research is necessary to validate these proposed legal changes.

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