

## REVIEW OF FIQH MUAMALAH ON THE SANCTION FOR CANCELING THE SALE OF CATTLE WITH A FEE

## TINJAUAN FIQH MUAMALAH TERHADAP SANKSI PEMBATALAN JUAL BELI SAPI BERPANJAR

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**Abstract:** This study aims to answer about the form of implementation and sanctions for canceling the sale and purchase of cattle with a reward from the perspective of fiqh muamalah. With the type of field research and descriptive qualitative approach. This research was conducted by going directly to the field to observe the process of implementing the sale and purchase of cattle in Jorong Sitakuak, Nagari Guru n then in the interview the researcher asked several questions directly to the party who made the transaction of buying and selling cattle with a fee then invited the informant to answer objectively. This research in data collection uses the Snowball Sampling technique. The findings of this study are that the implementation of the contract in the sale and purchase of cattle with a fee in Jorong Sitakuak, Nagari Gurun is known that there is a contract that occurs between the seller (cow owner) and the buyer, namely by the way the parties agree on the selling price of the cow and determine when the cow is brought by the buyer. Sanctions or fines applied in the sale and purchase of cattle with a fee are if the one who cancels the sale and purchase is the seller (cattle owner) then the fee must be returned twice. However, if the buyer is the one who cancels the sale, then the payment is lost. The muamalah fiqh review of the implementation of the sale and purchase of cattle with a fee in Jorong Sitakuak Nagari Gurun is permissible because this is in accordance with the Fatwa of the National Sharia Council that sanctions can be in the form of a fine of a sum of money whose amount is determined on the basis of an agreement. Then this research contributes to the sanction of canceling the sale and purchase of cattle with a fee in the perspective of fiqh muamalah.

**Abstrak:** Penelitian ini bertujuan untuk menjawab tentang bentuk pelaksanaan dan sanksi pembatalan jual beli hewan ternak yang diberi imbalan ditinjau dari fiqh muamalah. Dengan jenis penelitian lapangan dan pendekatan deskriptif kualitatif. Penelitian ini dilakukan dengan cara terjun langsung ke lapangan untuk mengamati proses pelaksanaan jual beli sapi di Jorong Sitakuak Nagari Guru kemudian dalam wawancara peneliti mengajukan beberapa pertanyaan secara langsung kepada pihak yang melakukan transaksi jual beli tersebut. ternak dengan bayaran kemudian mengajak informan menjawab secara objektif. Penelitian ini dalam pengumpulan datanya menggunakan teknik Snowball Sampling. Temuan penelitian ini adalah pelaksanaan akad jual beli sapi dengan imbalan di Jorong Sitakuak Nagari Gurun diketahui adanya akad yang terjadi antara penjual (pemilik sapi) dengan pembeli yaitu dengan cara para pihak menyetujui harga jual sapi dan menentukan kapan sapi tersebut dibawa oleh pembeli. Sanksi atau denda yang diterapkan dalam jual beli sapi dengan memungut biaya adalah apabila yang membatalkan jual beli adalah penjual (pemilik sapi) maka biaya tersebut harus dikembalikan sebanyak dua kali.

*Namun jika pembeli yang membatalkan penjualan, maka pembayarannya hilang. Tinjauan fiqh muamalah terhadap pelaksanaan jual beli sapi dengan imbalan di Jorong Sitakuak Nagari Gurun diperbolehkan karena sesuai dengan Fatwa Dewan Syariah Nasional bahwa sanksinya dapat berupa denda sejumlah uang. uang yang besarnya ditentukan berdasarkan suatu perjanjian. Kemudian penelitian ini memberikan kontribusi mengenai sanksi pembatalan jual beli sapi dengan biaya dalam perspektif fiqh muamalah.*

**Keywords:** Contract, Sanction, Urbun, Fiqh Muamalah

## Introduction

The sale and purchase agreement made by the seller and buyer is not always a simple sale and purchase agreement, in fact this often causes problems, one of which is the cancellation of the contract in the sale and purchase. The regulation of buying and selling in the rules of fiqh and legislation is a fundamental need, starting from the parties to the contract, the types of goods that can be transacted, the method of payment.(Jamil, 2018, p. 58) As a community living in the countryside, being a farmer and breeder is certainly a job that is done a lot. In general, the sale and purchase of cattle carried out by the people of Jorong Sitakuak, the cow buyers will come to the cowshed. Then the buyer will see the cattle owned by the farmer to be sold, then the buyer will bargain with the farmer (cow owner) regarding the selling price of the cow. If there is already an agreement between the seller (cattle owner) and the buyer, payment will then be made. In the payment process, the buyer will do so by giving a panjar or down payment to the seller (cattle owner). The down payment given by the buyer varies from five hundred thousand rupiah to one million rupiah. Interview, Buyer, S, January 14, 2024). In the practice of buying and selling with a fee carried out by the community, especially in Jorong Sitakuak, if there is a cancellation, the canceling party must return the panjar money. If it is the seller (cow owner) who cancels the sale and purchase, then the seller must return the payment that has been given by the buyer twice as much as the initial payment. However, if it is the buyer who cancels the sale, then the payment is lost or does not need to be returned by the seller. Then the agreement in the sale and purchase of cattle with a fee carried out by the people of Jorong Sitakuak is only verbally without any written evidence in the sale and purchase.

Research studies are grouped into four groups. Regarding buying and selling with a fee, many people have done the first, namely a study on the Review of Islamic Law on the Cancellation of the Agreement to Buy and Sell Red Onions with a Fee (Case Study in Turi Village, Panekan District, Magetan Regency) which was researched by Siti Fatimah. The same study was also researched by Umi Faikhah entitled "Cancellation of the Agreement for the Sale and Purchase of Red Onions in a Rewarded Islamic Perspective (Case Study in Dukuhlo Village, Bulakamba District, Brebes Regency)"(Faikhah, 2017). Then Siti Maslikah's study entitled "Sale and Purchase of Agricultural Products with a Panjar System in the Perspective of Islamic Law (Case Study in Jenarsari Village, Gemuh Kendal)". Cancellation of Istiṣna Akad in Furniture Buying and Selling According to Islamic Law (Case Study in Baitussalam District, Aceh Besar Regency).(Kabir, 2017) Of the four studies above, none discusses the sanctions if one of the parties cancels the sale of cattle with a payment, and the party who cancels must return the payment in the sale of cattle and the payment must be returned twice if the cancellation is made by the seller. And if the cancellation of the sale and purchase comes from the buyer, the panjar money is lost.

This study aims to answer about the form of implementation and sanctions for canceling the sale and purchase of cattle with a fee from the perspective of fiqh muamalah. In order to answer this issue, the researcher discusses the implementation of the cattle sale and purchase contract with a fee by the buyer and the cattle owner. How is the form of sanctions in the sale and purchase of cattle with a fee between the buyer and the owner of the cow. What is the view of fiqh muamalah on the sanctions for buying and selling cows in Jorong Sitakuak, Nagari Gurun. This study is important to conduct considering that there are people who cancel the contract in the sale and purchase of a fee. Then there is no definite rule governing the return of the payment. Because the contract that was made was only in the form of oral only without

any written evidence in the sale and purchase. then there is a sanction in the cancellation in the form of returning the payment twice as much as there is also no written rule that reinforces this.

## Literature Review

Akad is a connection or meeting of ijab and qabul that results in legal consequences. Akad will not occur if the statements of will of each party are not related to each other because the contract is the linkage of the will of the two parties reflected in the ijab and qabul. (Anwar, 2010, p. 68) The definition of a contract in general according to Malikiyah, Syafiiyah, and Hanabilah is any action that a person intends to carry out, whether the action is based on a person's desire, such as waqf, divorce, etc. or based on two parties, such as buying and selling, renting. Akad is specifically the attachment of ijab and qabul in a way that affects the object of the agreement, or the relationship between one person and another in a way that shows the effect or legal consequences on the object of the agreement.(Khosyi'ah, 2014)

Sanctions are coercive tools in the form of threats of crime as punishment and consequences applied to individuals who violate established rules, norms and social norms. Fines are one type of tazir punishment. Tazir according to language means to teach a lesson. (Aziz, 2018) In Arabic, legal sanctions or punishments are called iqab (singular) and uqubah (plural). Uqubah in Indonesian means punishment or legal punishment. And this punishment in the general dictionary of the Indonesian language is torture and is applied to those who violate laws and other regulations. Fines for breach of contract fall under the third group (financial ta'zir). This type of fine is called sharth jaza'i, which is an agreement between two participants in a transaction to determine the material compensation that the party who stipulates the conditions is entitled to receive for the losses suffered due to the failure of the second party to fulfill its obligations. (Shofia, 2022). According to Wahbah Zuhaily, ur bun is a down payment paid by the prospective buyer to show that the prospective buyer is serious about his order. if the prospective customer agrees to the ordered goods, then a sale and purchase transaction is formed and the ur bun is part of the agreed price of the ordered goods. If later the customer refuses to buy the ordered goods then the down payment will belong to the seller.(Az-zuhaili, 2011). The fuqaha' differ in their opinions regarding the ruling on ur bun sale. The majority of the fuqaha' say that ur bun sale is prohibited and invalid, but according to Hanafi, it is only fasid, while scholars other than the Hanafi school say that it is invalid based on the Prophet's prohibition of ur bun sale. Imam Ahmad bin Hanbal is of the opinion that this sale is permissible (Az-zuhaili, 2011).

## Method

This research is field research with a qualitative descriptive approach. The author tries to process the data qualitatively, namely research describing the phenomena that occur in the field as they are. data sources in this study were conducted to sellers (cow owners) and buyers as well as people who know the sale and purchase of cows in Jorong Sitakuak, Nagari Gurun and community leaders. Data collection techniques using observation and interviews This observation is carried out by going directly to the field to observe the process of buying and selling cows for a fee in Jorong Sitakuak, Nagari Gurun then In the interview the researcher asked several questions directly to the party who made the transaction of buying and selling cows for a fee in Jorong Sitakuak, Nagari Gurun then invited the informant to answer objectively. This research in data collection uses the Snawball Sampling technique. Researchers look for key informants and continue to the second informant and so on until the information or data obtained reaches the required level. The stages of analyzing the data used are collecting data sources related to the problem under study, reading the data sources that have been collected, discussing the problems raised, interpreting or discussing the data obtained, drawing conclusions.

## Results and Discussion

### Implementation of the Agreement in the Sale and Purchase of Cattle for a Fee by the buyer and seller in Jorong Sitakuak Nagari Gurun

The sale and purchase of cattle with payment generally is same as the sale and purchase of other goods, namely the seller and the buyer. The sale and purchase of cattle with a panjar system is commonly practiced by the community. The implementation of the contract in the sale and purchase of cattle with a fee is carried out by the seller and the buyer by the buyer first seeing the cow to be purchased after seeing the cow. Then when the buyer wants to buy the cow, the buyer bargains with the cow owner. After the bargaining, a sale and purchase contract takes place where the buyer agrees on the price and then the buyer gives a payment.

The same thing was also asked to Mr. M as the owner of the cow to find clarity on the agreement between the buyer and seller. Here, Mr. M explained that the implementation of the cattle sale contract is that the buyer will first see the cattle to be traded, then the seller and buyer agree on the selling price of the cattle. When there is an agreement between the seller and the buyer of the cattle, the sale and purchase contract takes place and the buyer will give a reward money as a seriousness in the sale and purchase of the cattle with the provision that if there is a cancellation of the sale and purchase by the seller (cow owner), the reward money must be returned twice, but if it is the buyer who cancels, the reward money is lost, who knows about the sale and purchase of cattle, said that if the buyer wants to buy a cow, the buyer will see the cow first, then if the cow is suitable for what the buyer wants to buy, the buyer will bargain with the owner of the cow. After bargaining and reaching an agreement on the price, a sale and purchase contract is made with the stipulation that the buyer leaves a payment as a form of agreement. Further information from I as a cattle owner regarding the sale and purchase of cattle with a fee stated that the implementation of the contract in the sale and purchase of cattle with a fee is carried out by the seller and the buyer by the buyer first looking at the cowshed, the cattle that will be traded. Then when the buyer wishes to buy the cow, the buyer bargains with the cow owner. After bargaining, a sale and purchase contract is made where the seller and buyer agree on the price of the sale and purchase, then the cow buyer gives a payment as a form of agreement in the sale and purchase.

Furthermore, H said that the form of agreement in the sale and purchase of cattle is that when they have agreed on the selling price of the cattle, for example the selling price of the cattle is fifteen million, then the sale and purchase contract takes place where the buyer will leave a payment as a form of attachment in the sale and purchase. Then the author asked N as a party who knows the sale and purchase of cattle with a fee. If you want to buy a cow, the buyer will see the cow first, then if the cow is in accordance with what you want to buy, the buyer will bargain the price with the owner of the cow. After bargaining and meeting a price agreement in the sale and purchase, a sale and purchase contract is made with the condition that the buyer leaves a payment as a form of agreement.

### Sanctions in the Promised Sale of Cattle between the buyer and the owner of the cattle in Jorong Sitakuak Nagari Gurun

As in the implementation of the contract, the implementation of sanctions in the sale and purchase of cattle with a fee carried out by the seller and the buyer by the buyer first seeing the cow to be purchased after seeing the cow. Then when the buyer wants to buy the cow, the buyer bargains with the cow owner. After agreeing to sell the cattle, the buyer will leave a payment with the stipulation that if there is a cancellation of the sale of cattle where if the cancellation is made by the buyer then the payment will be lost but if the cancellation of the sale is made by the seller (cow owner) then the seller must return the payment twice). The same thing was asked to Mr. M as the owner of the cattle to find clarity about the sanctions in the sale and purchase of cattle for a fee. Mr. M explained that the implementation of the sale and purchase of cattle with a fee is that the buyer will first see the cattle to be traded, then the seller and buyer agree on the selling price of the cattle. When there is an agreement between the seller and the buyer of the cow, the sale and purchase contract takes place and the buyer will give a reward money as a seriousness in the sale and purchase of the cow, with the condition that if there is a party that cancels the sale and purchase, if the

buyer cancels the reward money that has been given is lost, but if the buyer cancels the sale and purchase, the reward money must be returned twice. The author also asked the cattle owner (seller) about the implementation of the sale and purchase of cattle with a fee. The implementation of the sale and purchase of cattle with a fee is that the seller will see the cow to the cage first then if it is suitable then the buyer will bargain for the selling price of the cow then if the seller and buyer have agreed on the price, for example the agreement on the selling price of the cow is fifteen million rupiah with a one million rupiah reward money with the provision that if the seller cancels the sale and purchase then he must return the reward money of two million rupiah.

Then the author also asked Mr. A about the form of sanctions in the sale and purchase of cattle with a fee. The form of sanctions in the sale and purchase of cattle with a fee is that when they agree on the selling price of the cow, the buyer will leave a bounty as a form of agreement in the sale and purchase, but if the seller cancels this sale and purchase, the seller must return the bounty twice as much, but if the one who cancels the sale and purchase is the buyer, the bounty that has been given is lost. Based on the interview obtained by the author from Mr. I, as a seller of cattle with a fee, the sale and purchase of cattle occurs if there is an agreement between the seller and the buyer. As for the form of sanctions if there is a cancellation of the sale and purchase, namely the return of the panjar money as much as twice the initial panjar money if the one who cancels the sale and purchase is the seller, but if the one who cancels is the buyer then the panjar money that has been given at the beginning will belong to the seller.

The author conducted an interview with Mr. U as a cattle seller, the sanction in the sale and purchase of cattle is only the return of the payment twice if the one who cancels the sale and purchase is the seller (cattle owner), but if the one who cancels is the buyer then the payment will be lost. Then the author also asked Mr. Y about the sanctions in the sale and purchase of cattle with a fee, the same as the other sellers (cattle owners), the sanction in the sale and purchase of cattle is the return of two times the fee if the seller (cattle owner) cancels the sale and purchase and the fee will be lost if the buyer cancels the sale and purchase.

Then the author also asked Mr. N as the party who knew about the sale and purchase of cattle in advance regarding the implementation of the sale and purchase of cattle in advance. The implementation of buying and selling cattle with a fee is that the seller will see the cow to the cage first then if it is suitable then the buyer will bargain for the selling price of the cow then if the seller and buyer have agreed on the price, for example, the agreement on the selling price of the cow is fifteen million rupiahs with a reward of one million rupiahs with the provision that if the seller cancels the sale then he must return the reward of two million rupiahs but if the one who cancels is the buyer then the reward money is lost. Then the author also asked Mrs. N about the sanctions in the sale and purchase of cattle with a reward, the sanction of this sale and purchase of cattle is the return of the panjar money twice if the seller (cow owner) cancels the sale and purchase and the reward money will be lost if the buyer cancels the sale and purchase of cattle. Based on the interview obtained by the author from Mrs. H, as a party who knows the sale and purchase of cattle with a fee, the sale and purchase of cattle occurs if there is an agreement between the seller and the buyer. As for the form of sanctions if there is a cancellation of the sale and purchase, namely the return of the panjar money as much as twice the initial panjar money if the one who cancels the sale and purchase is the seller, but if the one who cancels is the buyer then the panjar money that has been given at the beginning will belong to the seller.

### **Analysis of Fiqh Muamalah's View on the Sanction of Buying and Selling Cattle in Jorong Sitakuak, Nagari Gurun**

Fiqh muamalah always realizes benefits and avoids harm so as to avoid hostility and discord among humans. Basically, the original law in muamalah is permissible unless there is something that forbids it. Buying and selling is an agreement between the seller and the buyer. In buying and selling with a fee, the agreement in buying and selling is only agreed verbally, and there is no explicit evidence that explains the agreement. In buying and selling in advance, there is a desire from both parties, both the buyer and the seller, to make a sale and purchase in advance. Consequently, if the contract (bond and agreement) has

taken place and all the pillars and conditions have been fulfilled, then the seller will transfer his goods to the buyer, and the buyer will also transfer the goods he has to the seller according to the agreed price or value. (Syukri Iska, 2012).

Fiqh scholars differ in their opinions on the pillars of a contract. The majority of scholars are of the opinion that the pillars of a contract consist of: Shigat Al aqad, Parties to the agreement, The object of the contract. The Hanafi school of thought states that the parties to the agreement and the object are not included in the pillars of the contract, according to them the pillars of the contract are an essence that is in the contract itself while the parties to the agreement and the object will be outside the essence of the contract. (Khosyi'ah, 2014) The implementation of the contract in the sale and purchase of cattle with a fee is carried out by the seller and the buyer by the buyer first seeing the cow to be purchased after seeing the cow. Then when the buyer wishes to buy the cow, the buyer bargains with the cow owner. After bargaining, a sale and purchase contract takes place where the buyer agrees on the price and then the buyer gives a payment.

So that in the implementation of the contract for buying and selling cows with a fee in Jorong Sitakuak, Nagari Gurun has fulfilled the pillars of the contract, where in buying and selling cows with a fee the parties, both the seller (cow owner) and the seller, have fulfilled the pillars of the contract, namely the existence of speech to agree to make a sale and purchase. Then there are parties to the contract, namely the seller (cow owner) and the buyer, and the object in the sale and purchase, namely the cow. Each of the pillars (elements) that make up the contract requires conditions so that the element can function to form a contract. Without these conditions, the pillars of the contract cannot form a contract.

The conditions in the contract are as follows: The parties to the contract are capable of acting because a contract is not valid if the person doing the contract is not capable of acting. The object of the contract can accept the law, A contract is permissible in Shara' if it is done by a party who has the right to do so, Do not make a contract if it is prohibited by sharee'ah, The Ijab continues and is not revoked before the qabul. So if the one who says ijab withdraws his ijab before the qabul, his ijab is void, Ijab and kabul must be connected because if someone who uses the hijab has separated before the kabul, the ijab becomes invalid. (Ismail Pane, Hasan Syazali, 2022). In the sale and purchase of cows for a fee in Jorong Sitakuak, Nagari Gurun has fulfilled the conditions of the contract in buying and selling where the parties to the contract in the sale and purchase of cows for a fee are people who have the capacity to act. Then the object of the contract is clear, namely a cow, cows are assets that can be traded according to Islamic law because this asset is not unclean and is not prohibited to be traded and is included in property that has value according to Shari'i. Then the sale and purchase of cattle with a fee is a sale and purchase that is not prohibited by Shara because cows are animals or objects of contracts that are allowed to be traded, then there is an agreement or utterance to make a sale and purchase between the two parties, namely the seller or owner of the cow and the buyer.

With the fulfillment of the pillars and conditions of the contract, every contract according to the fiqh scholars has legal consequences, namely the achievement of the objectives to be achieved and the contract is binding for the parties to the contract. The contract may not be canceled except due to matters justified by Shara' such as defects in the object of the contract or the contract does not fulfill one of the pillars and conditions of the contract. (Khosyi'ah, 2014). Then in terms of the form of sanctions in buying and selling is an important thing to discuss, especially in buying and selling in advance because if there is negligence by one of the parties, of course this will cause harm to the other party, therefore with sanctions it is hoped that it can minimize losses for other parties. In buying and selling in arrears there is a desire from both parties, both the buyer and the seller, to make a sale and purchase in arrears. So that in buying and selling to avoid losses to one of the parties, there are sanctions that must be carried out if the parties violate the agreement in buying and selling in advance.

In various contract laws, when an agreement (contract) according to Islamic contract law has fully fulfilled its principles and conditions, then the agreement is binding and must be obeyed by the contracting party, obeyed and becomes law. In other words, the agreement causes legal consequences that must be respected by some parties. (Anwar, 2010). As for the implementation of sanctions in the sale and purchase

of cattle with a fee carried out by the seller and the buyer, the buyer first sees the cow to be purchased after seeing the cow. Then when the buyer wants to buy the cow, the buyer bargains with the cow owner. After agreeing to sell the cattle, the buyer will leave a payment with the stipulation that if there is a cancellation of the sale of cattle where if the cancellation is made by the buyer then the payment will be lost but if the cancellation of the sale is made by the seller (cow owner) then the seller must return the payment twice).

Article 1464 of the Civil Code states that if a purchase is made with a down payment, one party cannot cancel the purchase by requiring possession or return of the down payment. And the down payment is declared forfeited if the payment is not paid within a certain agreed time, it is valid by law in accordance with the conditions in article 1320 of the Civil Code. However, if there is a cancellation, then the seller returns the down payment he has received or the down payment belongs to the seller and the buyer does not ask for it back. (Nugraha, 2022).

Based on the National Sharia Council (DSN) Fatwa No. 43 / DSN-MUI / VIII / 2004 concerning Compensation (Ta'widh). In this fatwa it is explained that Islamic sharia protects the interests of all parties to the transaction, both customers and LKS, so that no party should be deprived of their rights. That losses that are actually experienced in real terms by the parties to the transaction must be compensated by the party that caused the loss. Based on the results of research and observations made by the author, the author can conclude that the agreement in the sale and purchase of cattle occurs when the owner of the cow agrees with the sale and purchase price offered by the buyer, then the agreement in the sale and purchase is only verbally and does not exist in written form, if there has been an agreement between the seller and the buyer in the sale and purchase of cattle, the seller will give a reward money as a sign of agreement in the sale and purchase. The payment starts from one million rupiah depending on the number of cattle being sold.

If one of the parties cancels the sale, if the seller is the one who cancels the sale, then the seller must return the reward money twice as much as the initial reward money if the reward money given by the buyer is one million rupiah then the seller must return the amount of two million rupiah, but if the one who cancels the sale is the buyer then the reward money given is lost. Sanctions in the sale and purchase of cattle with a fee aim to protect the interests of the seller and buyer of cattle. Then the return of the payment in the sale and purchase of cattle as a form of compensation because the seller has canceled the sale and purchase.

One form of economic transaction regulated in the book of fiqh is Al-Bay' (Sale and Purchase). Selling and buying according to etymology (language) is exchanging. According to the terminology or understanding of sharia, buying and selling is the exchange of property (everything that is owned and utilized) on a mutually willing basis or transferring property (which is not a property right) in exchange (not a gift or grant) that can be justified (meaning not a forbidden sale and purchase). (Syukri Iska, 2012) Ta'zir according to the language is tadib, meaning to teach a lesson. Tazir is also translated as Ar-Raddu Wal Manu, which means to reject and prevent. At-Tazir is prohibition, prevention, reprimand, punishment, reproach and beating. It is an unspecified punishment, which must be applied to all forms of disobedience that are not included in the hudud and expiation, whether the offense involves the rights of Allah or the rights of the individual.

In Fatwa No.17 / DSN-MUI / IX / 2000 in the general provisions of article 4, namely sanctions are based on the principle of ta'zir, which aims to make customers more disciplined in carrying out their obligations. then in article 5 it is stated that the witness can be in the form of a fine in the amount of money whose amount is determined on the basis of an agreement and made when the contract is signed. And this return sanction may not be used as income. Ta'wid in DSN-MUI Fatwa No. 43 explains that ta'wid may only be imposed on parties who intentionally or due to negligence do something that deviates from the terms of the contract and causes losses to other parties. The loss that can be subject to ta'wid as intended is a real loss that can be clearly calculated : Compensation (ta'widh) may only be imposed on the party who intentionally or negligently deviates from the terms of the contract and causes harm to the other party, The loss that can be subject to ta'widh as referred to in paragraph 1 is a real loss that can be clearly calculated., eal losses as referred to in paragraph 2 are real costs incurred in the context of collecting rights that should be paid, The amount of compensation (ta'widh) is in accordance with the value of the real loss (real loss)

that must be experienced (fixed cost) in the transaction and not the loss that is expected to occur (potential loss) due to lost opportunities (opportunity loss or al-furshah al-dha-i'ah), Compensation (ta'widh) may only be imposed on transactions (contracts) that give rise to debts (dain), such as salam, istishna' and murabahah and ijarah.

Based on the research, in terms of muamalah fiqh, the cancellation of the sale and purchase that occurred in Jorong Sitakuak, Nagari Gurun is included in ta'wid where the cancellation was deliberate by the parties. Then the sanction for canceling the sale and purchase that occurred in Jorong Sitakuak, Nagari Gurun is included in ta'zir where this is permissible because the refund of double the money was agreed upon by both parties at the beginning, and this cancellation is not a source of income for both parties. This is in accordance with the Fatwa of the National Sharian Council that sanctions can be in the form of a fine in the amount of money whose amount is determined on the basis of agreement.

## Conclusion

The findings of this study are the implementation of the contract in the sale and purchase of cattle with a fee in Jorong Sitakuak, Nagari Gurun, it is known that there is an agreement (contract) that occurs between the seller (cow owner) and the buyer, namely by the way the parties agree on the selling price of the cow and determine when the cow is brought by the buyer. Sanctions or fines applied in the sale and purchase of cattle with a fee in Jorong Sitakuak, Nagari Gurun are if the one who cancels the sale and purchase is the seller (cow owner) then the panjar money must be returned twice. If the one who canceled the sale and purchase of cattle with a fee was the buyer, then the panjar money was lost. The muamalah fiqh review of the implementation of the sale and purchase of cattle in Jorong Sitakuak Nagari Gurun is permissible because this is in accordance with the Fatwa of the National Sharian Council that sanctions can be in the form of a fine of a sum of money whose amount is determined on the basis of an agreement. Then this research contributes to the sanction of canceling the sale and purchase of cattle with a fee in the perspective of muamalah fiqh. Then the limitations of this research are only on the contract agreement in the sale and purchase and the sanctions for canceling the sale and purchase of cattle with a fee carried out by the community.

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