

Legal Politics of Zakat Empowerment in Indonesia (Dialectics of Islamic Fiqh Norms with Indonesian National Legal Policy)

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Article	Abstract
<p>Keywords:</p> <p>Empowering, Law Enforcement, Management, Politics of Law, Regulation.</p> <p>Artikel History Received: Apr 19, 2025; Reviewed: Apr 21, 2025; Accepted: Apr 27, 2025; Published: Apr 30, 2025.</p> <p>DOI: https://dx.doi.org/10.20961/jolsic.v13i1.101091</p>	<p>This paper intends to reconstruct the shari'ah of zakat by opening the dialectic of shari'ah norms (fiqh) of zakat by optimizing the role of the Indonesian state in its law enforcement. Ushuly (philosophical) reasoning, especially the Maqashid as-Shari'ah approach, has an important role in this study, so as to produce a political solution to sharia law that is more empowering for efforts to realize Islam rahmatan lil'alam. This research uses qualitative method with the object of analysis is the views of scholars who are concerned with fiqh zakat. The ideas they express, whether in the form of seminar papers, books, opinions, or others, will be used as primary data. The data that has been collected will be analyzed using discourse analysis, which emphasizes the elements of text, context and discourse. In this research, it is found that the effort to empower the sharia of zakat as an instrument to realize the welfare of Muslims has undergone various evolutions in its implementation in various regions of Muslim countries through ijtihad efforts both istinbathy (interpretative) and tathbiqy (applicative), as well as historical and philosophical studies, while still paying attention to the principles and normative provisions of fiqh in order to achieve the purpose of institutionalizing Islamic law (al maqashid ash-syari'ah).</p>

INTRODUCTION

Zakat is one of the Islamic shari'a that has a very important position with a big role. The mention of its obligation which always goes hand in hand with prayer indicates how important this zakat shari'a is (Wahbah az-Zuhaily, 1995: 89). Nevertheless, the enforcement of this zakat obligation is understood and implemented variously within the Muslim community. Normatively, the institution of zakat is relatively clear, both information about its characteristics, the mission of the shari'at, the subject and object, the rate and maturity, and the distribution pattern. However, in terms of its law enforcement and legal standing holder of its management, as well as the proportion of its distribution is still a matter of debate. Especially if the discussion is related to the characteristics of the Indonesian state (Widiastuti et al., 2018; 38).

In Islamic history, the position of zakat in the state is very clear, namely as one component of state financial income (Mudhiiah, 2015:24-25). However, this is not the case in Indonesia. Because it is not an Islamic country (even though the majority are Muslims), the legal politics in the matter of zakat law seems to be half-hearted. Zakat is not part of the state revenue, so even the law enforcement of zakat obligation does not get the support of state intervention. The existence of legal policies on zakat management in Indonesia with various regulations is only an effort to protect institutional law and supervise management accountability (Kusriyah, 2020: 36-37). This has an impact on the weak law enforcement on the disciplinary aspect of the implementation of the payment of the zakat law. Thus, in the state realm, the obligation of zakat is still voluntary, even though the law is obligatory. Meanwhile, there is no single institution that can take legal action against violators.

Zakat, which is the third pillar of Islam, is mentioned in the Qur'an in 82 verses or places, in the hadith books, which were then developed by the *ijtihad* of the scholars in various *fiqh* books (Irkhami, 2019: 21). These *fiqh* books provide an explanation of Islamic law regarding the obligation of zakat. Therefore, the arguments as the basis for the obligation of zakat have been finalized in the provisions of the Qur'an and hadith, but conceptually the explanations regarding the implementation of zakat continue to develop in accordance with the development of the dynamics of Muslim life. The basics of zakat law, both contained in the Qur'an and contained in the books of hadith are called *naqli* arguments, while the arguments that are born from human *ijtihad* are called *aqli* arguments. The *aqli* evidence is the basis of legal *ijtihad* to explain the implementation of the *naqli* evidence.

According to Islamic jurists, there are several conditions that must be met so that the obligation of zakat can be imposed on the property owned by a Muslim (Hamid, 2018: 7). These conditions are: Ownership and control that is clear and certain both the status of the wealth, the power to use it, as well as the power over the utilization of its results, the property develops both naturally and due to human efforts, exceeds the basic needs for themselves, their families and those who are dependent on those who own the property, the property subject to zakat must be free from debts both to Allah in the form of vows, grants, and wills and debts to fellow human beings, has reached the *nisab* level according to the size of each commodity that is *zakaah* and reached *haul* (one year) (Abdullah Nasih Ulwan, 1985: 9-15).

This paper intends to reconstruct the shari'ah of zakat by opening the dialectic of shari'ah norms (fiqh) of zakat by optimizing the role of the Indonesian state in its law enforcement. Ushuly (philosophical) reasoning, especially the Maqashid as-Shari'ah approach, has an important role in this study, so as to produce a political solution to sharia law that is more empowering for efforts to realize Islam rahmatan lil'alam.

RESEARCH METHODS

This type of research is qualitative, and the object of analysis is the views of scholars who are concerned with the fiqh of zakat. The ideas they expressed, whether in the form of seminar papers, books, opinions, or others, will be used as primary data. Other information about these figures, including criticisms and comments, as well as reviews compiled by other authors on the ideas of these figures, will be used as secondary data that functions as supporting primary data. The collected data will be analyzed using *discourse analysis*, which emphasizes the elements of text, context and discourse (Phillip and Hardi, 2002: 45).

Discourse analysis explores how texts are made meaningful through processes of production, dissemination and consumption, and also how they contribute to the formation of social reality by making meaning. In this sense, the study approach is "three-dimensional" in the sense that it links texts to discourse, placing them in a socio-historical context, which is used to refer to the specific actors, relationships and practices that characterize the situation to be studied.

ANALYSIS AND DISCUSSION

1. Concepts and Procedures for The Implementation of Zakat Shari'a

According to Abdul Mannan in his book *Islamic Economics: Theory and Practice* (Mannan, 1997: 78). Zakat has six principles, namely: 1) *faith*, 2) *equity* and justice, 3) *productivity*, 4) *reason*, 5) *freedom*, 6) *ethic* and fairness.

The principle of religious belief means that the person who pays zakat believes that the payment is one of the manifestations of his religious beliefs, so that if the person concerned has not paid his zakat, he does not feel that his worship is perfect. The principle of equity and justice describes the purpose of zakat, which means that by paying zakat, a person recognizes that in his property there are other people's rights that have been determined by God, so there is a spirit to share more evenly while participating in realizing balance and justice for the wealth that God has given to mankind. The principle of productivity and maturity emphasizes that zakat is reasonable to be paid because certain property has produced certain products as well. And the production can only be collected after a period of one year, which is a normal measure of obtaining certain results.

The principle of reason means that zakat is established as a Shari'ah obligation as a social responsibility that can be understood rationally. The wealth owned by a Muslim and obliged to be zakaah is not merely a human endeavor to obtain and collect it. The acquisition of wealth contains potential factors, opportunities, obstacles that are greatly influenced by the grace of Allah SWT. Therefore, the responsibility carried in zakat is a logical and rational burden, as a series of underlying arguments that zakat is an instrument to create social balance.

The principle of independence and freedom means that zakat is only paid by free and physically and mentally healthy people who have the responsibility and meet the standards as a mukallaf to pay zakat. Zakat is not collected from people who are being punished, incapacitated or people who suffer from mental illness and various other Shara' obstacles.

The principle of ethics and fairness means that zakat will not be collected arbitrarily without considering the consequences. Zakat is levied with provisions that strongly consider the interests of the subject being levied. Therefore, the limits of commodities, nishab, levels and targets are signs that must be considered so that zakat cannot be collected if because of the collection the person who pays it will actually suffer (Muhammad Daud Ali, 2008: 44-47).

a. Purpose of Shari'ah Zakat

Legal protection is the protection of honour and dignity, as well as the recognition of human rights possessed by legal subjects based on legal provisions of authority or as a collection of regulations or rules that will be able to protect one thing from another. According to Satjipto Raharjo, legal protection is protecting human rights that are harmed by other people and this protection is given to the community so that they can enjoy all the rights granted by law. In formulating the principles of legal protection in Indonesia, the basis is Pancasila as the state ideology and philosophy. The concept of legal protection for people in the West originates from the concepts of constitutional state and "Rule of The Law" (Satjipto, 2000: 53).

The reality of the existence of the poor and the rich in human history is a necessity. As Allah says in Q.S. An-Nahl verse 71:

والله فضل بعضكم على بعض في الرزق

Meaning: "And Allah has preferred some of you over others in provision".

However, the existence of the two components of the human group does not have to be confronted. On the contrary, the two groups should ideally work together and help each other. In this case, the government's sensitivity is needed to anticipate social conflicts that might occur between these two groups.

In the historical experience of human societies and nations, the clash of these two social classes is a source of national instability. The deep divide between these two groups has, in the history of any nation, been a major source of social conflicts. In Islam, the possibility of such conflicts is very well regulated. Therefore, Allah swt. Makes people who are well-off realize that in the wealth that Allah has given, there are rights of the needy through Q.S. adz-Dzariyat verse 19:

وفي أموالهم حق للسائل والمحروم

Meaning: "And in their possessions there is a right for the poor who ask and the poor who have no share".

In addition, Allah gives authority to the ruler to carry out the task of collecting zakat in Q.S. at-Taubah verse 103:

خذ من أموالهم صدقة تطهرهم وتزكيهم بها وصل عليهم إن صلاتك سكن لهم والله سميع عليم

Meaning: "Take zakat from some of their wealth, with which you cleanse and purify them".

Thus, zakat is a political instrument of shari'ah to create *social equilibrium* so as not to be threatened by the crisis of social jealousy and economic class struggle. The politics of this shari'ah is very evident in the hadith history of the Apostle of Allah:

"Verily, Allah has obliged the rich Muslims to spend what is sufficient for the poor Muslims. Indeed, the poor will not be hungry or naked except by reason of the actions of the rich (who do not give charity). Be aware that Allah will judge them with a severe judgment and torture them with a painful torment (narrated by Thabrani from Anas).

"On the Day of Resurrection, woe to the rich (who are among) the poor. They (the poor) will say: O our Lord, they (the rich) wronged us in our rights which they obliged us with. Then Allah said: By my glory and majesty, I will bring you near and keep them far away, Then the Messenger of Allah recited the verse: Wa fi amwali him haqqun lis sa'ili wal mahrum... (HR. Thabrani from the Companion Ali).

That is why Allah includes threats for people who are not willing to pay zakat in various verses in the Qur'an including Q.S. at-Taubah verses 24-35 and Q.S. Ali Imran verse 180. Islam strongly upholds justice for humans and at the same time guarantees equal rights and obligations, both related to justice as individuals and social groups. (Wahbah az-Zuhaili, 1995:89) The Shari'a of zakat in Islam, in addition to being an act of worship that has been determined and obeyed, zakat is also an educational picture of the social responsibility of a Muslim to the conditions of his environment. As has been summarized in several arguments in advance, zakat is expected to maintain social balance, so that the stability of social life and the nation can be maintained properly (Sodiq, 2016: 23).

On the other hand, in a productive-oriented way, zakat can also function as a means of poverty alleviation. The map of zakat obligors (*muzakki*) and zakat recipients (*mustahiqq*) and its deepening can also be used as a tool to analyze the causes of poverty and at the same time the potential for its alleviation. With this mindset, zakat systematically and in the long run can also free people from humiliation (even *kufr*), envy, jealousy and various diseases of the heart in other social relationships. The frequent use of the word zakat in the Qur'an together with the word prayer (82 times) shows that prayer and zakat are the main pillars for the sustainability of humanity in Islam. Prayer is a means to fulfill spiritual needs in dealing with God, and zakat is a means of fulfilling the social needs of fellow humans (Sodiq, 2016: 22). Practically the purpose of zakat is:

1. Raising the status of the poor and helping them out of hardship and suffering.
2. Helping to solve problems faced by *gharimin*, *ibnu sabil*, and other *mustahiq*.
3. Stretching and fostering the brotherhood of fellow human beings and mankind in general.
4. Eliminate the miserly and greedy nature of the owner of the property.
5. Cleanse envy and jealousy (social jealousy) in the hearts of the poor.
6. Bridging the gap between the rich and the poor in a society.

7. Developing a sense of social responsibility in a person, especially in those who have wealth.
8. Educate people to be disciplined in fulfilling their obligations and giving up the rights of others that belong to them.
9. Means of equalizing income (fortune) to achieve social justice.

In the history of Muhammad's apostolate and also the previous prophets and apostles, it was recorded that his presence in the Arab community was to call for the sentence of monotheism and uphold justice which is the core of Islamic teachings, including socio-economic justice (Rais, 2009: 12). It cannot be denied that the first verses (makiyyah) contain a call to believe in Allah (tawhid) and oppose the unequal order at that time, especially in the issue of economic disequilibrium, which at that time access in the economic field was controlled by a small group of elites (nobles) of Arab society (al-Humazah: 1-7, al-Kaustar: 1-4).

Zakat, which has been studied dogmatically-normatively, began to be open to be studied contextually. The ideas of the implementation and management of zakat that are still traditional have begun to change the pattern in accordance with the real living conditions of modern society today. Zakat that has only been a charity, mercy, from the rich to the poor that is *top down in nature* that places the rich as subjects and the poor as objects is time to be managed in accordance with modern management patterns and developments to be more useful for the empowerment of vulnerable groups in society. Reformative thoughts and ideas need to be put forward. The doors of *ijtihad* in the field of zakat must be reopened, in order to achieve the substance of the teachings of zakat, namely empowering the poor and reducing the gap between the rich and the poor. (Taufik Abdullah, 1991: 11).

Ijtihad in the field of zakat has been and is always implemented in Indonesia, both individually and institutionally. The existence of Badan Amil Zakat (BAZ) Infaq and Shadaqah, is one of the evidence of the *ijtihad* process and is a positive response of the government to the implementation of zakat in Indonesia. In addition, the government's positive response to zakat is the issuance of zakat law no. 38 of 1999 concerning the utilization of zakat (Widiastuti et al., 2018: 4).

The actualization of the Zakat Law is the duty of each region to inventory, collect, and manage funds from the community in accordance with the provisions of the text. This task is part of the actualization of the substantial meaning of zakat; providing funds that empower, trying to get the zakat recipient group out of the poverty circle, or in other simple words, making the zakat recipient into a zakat payer (Baladina, 2013: 3).

Many local governments are competing to realize these ideals, so far being used as an example or model in the management of zakat is BAZIS in the capital city of Jakarta. BAZ Sragen is also part of a region that has a good reputation in terms of the management and utilization of zakat. The pattern of organizing zakat in Sragen area and how it affects community empowerment in the context of poverty alleviation in Indonesia, is among the

breakthroughs of good and effective zakat management. In 2015, this BAZ was recognized as a national exemplary BAZ.

b. The Position of Shari'ah Zakat for Muslims

In Islamic teachings, there are two systems of relationships that must be maintained, namely *hablum minallah wa hablum minan nas* (Q.S. 3.112), which literally means a rope/bond to God and a rope/bond to humans. *Hablun minallah* or rope/bond to God indicates the bond or relationship between humans and God in its various forms. Meanwhile, *hablun minan nas* or the rope between humans and humans shows various interactions with fellow humans as creatures of God. Both relationships contain responsibilities that must be maintained in quality with balance, simultaneously and simultaneously. This is the *aqidah* (belief) and *wasilah* (way) of the path laid out by the teachings of Islam to get the goodness of life in the world and the goodness of life in the hereafter.

To achieve this goal, zakat is prescribed along with the pillars of shahada, prayer, fasting, and hajj. The institution of zakat is what in addition to fostering relationships with God will bridge and strengthen the relationship of affection between fellow human beings and realize the ideals of Islamic society, namely "*baldatun toyyibatun wa robbun ghofur*", the realization of a good society or a prosperous place in this world under the auspices of Allah's forgiveness and pleasure (Wahbah az-Zuhaily, 1995: 86).

Zakat, which is one of the pillars of Islam, is one way to realize the ideals of Islamic society because zakat has certain meanings and functions in its implementation, directly zakat is intended for people who are in need, but indirectly zakat brings benefits and goodness to the zakat payer itself called muzakki (zakat payer). In one of the verses of the Qur'an (al-Baqarah verse 261) Allah states that every good thing that a person donates will be rewarded many times over by Allah, the Almighty God. So every expenditure made for good purposes, will be rewarded by God with goodness as well, exceeding the amount spent (Ali, 1998: 48).

In the categorization of worship in Islam, zakat is included in the obligations associated with wealth, which is called 'ibadah *maaliyyah* (worship of wealth). While prayer, fasting and hajj are classified as 'ibadah *badaniyyah* (worship with the body). As for the shahada as the foundation of the implementation of all worship is classified as 'ibadah *ruhiyyah*. In this ruhiyah worship, the awareness of the spirit (soul) of the person concerned is very important. That awareness will affect the implementation of maliyah worship and badaniyah worship, so ruhiyah worship is the basis for other worship. With the power of shahada as worship *spiritiyyah*, it will lead and animate an adherent of Islam to carry out worship *badaniyyah* and *maliyyah* with enthusiasm and full sincerity (Yusuf al Qordhawy, n.d.).

In the teachings of Islam, wealth is placed as a trust (entrustment) of God to humans to enjoy and utilize in a temporary (relative; tentative) life in this world, while the eternal owner (*haqiqi*; absolute) is God. As a mandate, the property must be used in accordance

with the provisions of the trustor and of course will be held accountable later in the hereafter.

2. Zakat Management

a. Object, Nishab and Rate of Zakat

Zakat consists of zakat mal and zakat fitrah. The assets that are subject to zakat are: Gold, silver, and money, trade and companies, agricultural products, plantation products, and fishery products, mining products, livestock products, income and service products, Rikaz. Islam stipulates zakat on assets that have been mentioned the type, size of the nisab, and the amount of zakat that must be issued. In the books of fiqh, the assets are classified into the following categories: (Muhammad Daud Ali, 2008: 49).

No.	Type of Assets	Conditions of Zakat Obligation			Description
		Nisab	Radar	Time	
I	VEGETATION				
1	Rice	815 kg. Rice / 1481 kg. Grain	5% - 10%	Each harvest	Such a rice scale is when every 100 kg of grain produces 55 kg of rice. If the grain is measured, the measurement is 98.7 cm in length, width and height.
2	Grains, corn, beans, soybeans etc.	worth the nishab of rice	5% - 10%	Each harvest	According to the Hanbalis, only grains that can be stored for a long time are subject to zakaah. According to the Safi'i school of thought, only grains that are stored for a long time and are staple foods are subject to zakaah.
3	Ornamental plants; orchids and all kinds of flowers.	worth the nishab of rice	5% - 10%	Each harvest	According to the Hanafi school of thought, it is obligatory to pay zakaah without limiting the nisaab. According to the Maliki, Shafii and Hambali madhhabs, it is obligatory if it is intended for business (it falls under the category of trade zakat with a zakat rate of 2.5%).
4	Grasses; ornamental grasses, sugar cane, bamboo etc.	worth the nishab of rice	5% - 10%	Each harvest	Sda.
5	Fruits: dates, mangoes, oranges, bananas, coconuts, rambutan, durian etc.	worth the nishab of rice	5% - 10%	Each harvest	Sda. According to the Maaliki, Shafi'i and Hambali schools of thought, anything other than dates and dried grapes (raisins) is subject to zakaah if it is intended for business (categorized as trade zakaah with a zakaah rate of 2.5%).

6	Vegetables: Onions, carrots, chili, etc.	The size of the rice nisab	5% / 10%	Each Harvest	Sda. According to the Maliki, Shafi'I and Hambali schools of thought, it is not subject to zakaah unless it is intended for business (categorized as trade).
7	All other types of plants of economic value	The size of the rice nisab	5% / 10%	Each Harvest	
II GOLD AND SILVER					
1	Pure gold.	Worth 91.92 grams of pure gold	2,5 %	Every Year	According to the Hanafi school, the nisab is 107.76 grams. According to Yusuf al Qordlawi, the nisab is 85 grams.
2	Gold furniture/household goods jewelry	worth 91.92 grams. pure gold	2,5%	Every Year	Other. Jewelry that is worn in a reasonable and lawful manner is not subject to zakaah according to the Maaliki, Shafi'i and Hamballi schools of thought.
3	Silver.	Worth 642 grams of silver	2,5%	Every Year	According to the Hanafi school of thought, the nisaab is equal to 700
4	Jewelry silver furniture/household ware	642 grams worth of Silver	2,5%	Every Year	Sda. Jewelry that is worn in a reasonable and lawful manner is not subject to zakaah according to the Maaliki, Shafi'i and Hambali schools of thought.
5	Precious metals, other than gold and silver such as platinum etc.	worth 91.92 grams of pure gold	2,5%	Every year	According to the Hanafi, Maliki, Shafi'I and Hambali schools of thought, it is not subject to zakaah unless it is traded (categorized as trade zakaah).
6	Gemstones, such as diamonds etc.	worth 91.92 grams of pure gold	2,5%	Every year	Sda.
III ENTERPRISES, TRADE AND SERVICES					
1	Industries such as cement, fertilizer, textiles etc.	worth 91.92 grams of pure gold	2,5%	Every year	According to the Hanafi school, the nisab is 107.76 grams. According to Yusuf al Qordlawi, the nisab is 85 grams.
2	Hospitality, entertainment, restaurant and so on.	worth 91.92 grams of pure gold	2,5%	Every year	Sda.
3	Export trade, contracting, real estate, printing/supermarket, etc.	worth 91.92 grams of pure gold	2,5%	Every year	Sda.

4	Services; consultant, notary, commissioner, travel bureau, salon, transportation, trading,	worth 91.92 grams of pure gold	2,5%	Every year	Sda.
5	Salary income, honorarium production services overtime etc.	worth 91.92 grams of pure gold	2,5%	Every year	Sda.
6	Plantation, fishery and livestock businesses.	worth 91.92 grams of pure gold	2,5%	Every year	Sda.
7	Savings, deposits, tabanas, taska, simpeda, simaskot, tranches, current accounts etc.	worth 91.92 grams of pure gold	2,5%	Every year	Sda.
IV FARM ANIMALS					
1	Goats, sheep and beans	40 - 120 tails	1 1 year old sheep / 2 year old nuts	Every year	Zakaah on one sheep, 1 year old sheep or 2 year old sheep.
		121-200 tails	1 sheep 1 year old / 2 year old sheep	Every year	
2	Cattle, buffalo	30 tails 40 tails 60 tails 70 tails	1 1 year old 1 tail 2 years old 2 tails 1 year old 2 tails 2 years old	Every year	For every 30 heads that increase, the zakaah is one tail aged one year. For every 40 heads that increase, the zakaah is increased by 1 tail that is 2 years old.
3	Horses	Same with cattle/ buffalo	Same with cattle/ buffalo	Every year	For every 30 heads that increase, the zakaah is one tail that is one year old. For every 40 heads that increase, the zakaah is one tail that is two years old. According to the Maliki, Shafi'i and Hambali schools of thought, zakaah is not required.
V MINES AND HIDDEN TREASURES					
1	Gold mine	worth 91.92 grams of pure gold	2,5%	Every year	

2	Silver mine	Worth 642 grams of silver	2,5%	Every year	
3	Mines other than gold and silver, such as platinum, iron, tin, copper, etc.	Worth the nisab of gold	2,5%	When acquiring	According to the Hanafi, Maliki and Shafi'I madhhabs, it is obligatory to pay zakaah if it is traded (categorized as trade zakaah). According to the Hanafi school, the rate of zakat is 20%.
4	Rock mines, such as coal, marble, etc.	Worth the nisab of gold	2.5 Kg	When acquiring	According to the Hanafi, Maliki and Shafi'I schools of thought, it is obligatory to pay zakaah if it is traded (categorized as trade zakaah).
5	Gas oil mining	Worth the nisab of gold	2.5 Kg	When acquiring	Sda.
6	Hidden treasure (Treasure left behind by non-Muslims)	Worth the nisab of gold	2.5 Kg	When acquiring	According to the Maliki and Shafi'I madhhabs, hidden assets other than gold and silver are not subject to zakaah. According to the Hanafi madhhab, hidden assets other than metals are not subject to zakaah.
VI Zakat Fitr					
	Have excess food for your family on Eid al-Fitr		2.5 Kg	End of Ramadan	According to the Hanafi school, it is 3.7 kg. According to Mahmud Yunus, it is 2.5 kg.

b. The Targets of Zakat

The targets of zakat receipts according to the provisions of the Qur'an letter at-taubah verse 60 are: fakir, poor, amil, muallaf, riqob and gharim as well as fisabilillah and ibnu sabil. The elaboration of the formulation of the eight groups is carried out by humans who are qualified to do ijtihaad in various schools of Islamic law. Therefore, sometimes, the formulations differ. In Indonesia, there is no riqab in the original sense, therefore it is filled with a new sense of human liberation from the 'slavery' of loan sharks and moneylenders. The formulation of other zakat recipients is also adapted to the situation in Indonesia and current developments. The above-mentioned Qur'anic verse (9:60) only mentions the groups of people who are entitled to receive zakat, which in Islamic legal terms (fikih) is called ashnaf tsamaniyah or group of eight. The formulation and regulation of its further distribution is left to human ijtihaad, in accordance with developments and the needs and interests of the community.(Santoso, 2020: 6).

If the eight categories or groups mentioned in surah at-Taubah verse 60 are further categorized, there will be three rights in zakat. These rights are (1) the right of the poor, (2) the right of the community, and (3) the right of Allah. The explanation is as follows: (1) The right of the poor is an essential right in zakat because God has affirmed that in one's

wealth and income, there is the right of the poor (Q.s. 24, 25), both those who beg and those who are silent: (2) The right of the community is also contained in zakat, because the wealth obtained actually comes from the community as well, especially the wealth obtained through trade and business entities. The rights of the community must be returned to the community, especially through the channel of *sabilillah*. In one's wealth there is the right of the community (Qs. 51: 19); (3) The right of Allah, because actually only one's wealth is the absolute property of Allah, which is given to someone to enjoy, utilize and take care of as well as possible. Mentioning zakat as the right of Allah is to place zakat as a special worship (special worship) that must be carried out sincerely in order to carry out the commands of Allah (Yusuf al Qordhawy, n.d.).

The Prophet Muhammad (SAW) once gave a poor man two dirhams in charity, while advising him to use one dirham for food and the other to buy an axe and work with it. Fifteen days later this man came again to the Prophet and said that he had worked and earned ten dirhams. Half of the money was used for food and the other half to buy clothes. The above narration is a very simple example given by the Prophet on how zakat should be distributed and utilized. The example above has warned every zakat manager that the success of zakat depends on its utilization and utilization. Even though a zakat obligor (*muzakki*) knows and is able to estimate the amount of zakat that he will pay, it is not permissible for him to give it to just anyone. Zakat must be given to those who are entitled (*mustahiqq*) which has been determined according to religion. The correct submission is through the *amil zakat* agency (Zumrotun, 2016: 6).

However, to any *amil zakat* body, the obligation to make its utilization effective is still borne. Effective utilization is effective in its benefits (in accordance with the objectives) and falls on the rightful (in accordance with legal provisions) in an appropriate manner. With the right target and orientation, zakat can function as an instrument of empowerment and the creation of social harmony.

c. Zakat Management

The provision of zakat management regulated in the *fiqh* book as practiced during the time of the Prophet and *Khulafaurrasyidun* was fully in the hands of the government leader. This means that at the time of the Prophet, zakat was handed over directly to the Prophet and at the time of the *Khulafaurrasyidun* as well. Therefore, zakat became one of the sources of financial income managed by the government. The state is responsible for the management of zakat. Zakat management is not the responsibility of individuals or social institutions as is currently the case in some Muslim-majority countries. This is based on the word of Allah in QS. at-Taubah (9):103:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Meaning: "Take zakat from some of their wealth, with which you purify and cleanse them, and pray for them. Verily, your supplication will give them peace of mind, and Allah hears and knows best."

The verse was originally an order to the Prophet (as head of state) to collect zakat. For this purpose, the Prophet sent his companions (as *amil zakat*) to collect and distribute zakat, for example by sending Muadz bin Jabal to Yemen. Regarding the interpretation of this verse, Kamaluddin ibn al-Human, a *Muhaqqiq* of the Hanafi school, said: "The plain meaning of Allah's words: "Take zakaah from some of *their* wealth" *obliges the right to take zakaah absolutely for the ruler* (iman / caliph), whether the wealth is external or internal. Imam al-Jashash (d.370H) in his tafsir *Ahkamul Quran* argues that the collection of zakat is solely an obligation (right) of the Imam. (Hamid, 2018: 10)

If the person who is obliged to pay zakaah gives it directly to the poor, that is not permissible. This is because the right of the imam continues to be to collect zakaah. This right should not be transferred to anyone else. This provision is also found in many traditions. One of the information from the hadith about the obligation to pay zakat, among others, is contained in the *Sahih Bukhori-Muslim* from Ibn Abbas. That when the Messenger of Allah SAW sent Muadz bin Jabal to the land of Yemen, he said: "*Tell them (the people of Yemen) that Allah SWT has made it obligatory for some of their wealth to be given in charity, which will be collected from the rich and then given to the poor among them.*"

In explaining this Hadith, Imam Ibn Hajr al-Asqalany said in *Fathul Bari*: "This Hadith can be used as a reason that the ruler/priest is the one who is responsible for collecting and distributing zakat, whether he does it directly or through his deputies. If any of them refuses to pay zakaah, then the zakaah should be taken from him by force". From the above it is clear that the receipt and distribution of zakat is the duty of the ruler (Imam: in this case the state in the form of the Islamic Caliphate) to collect and manage it. It is not permissible for social or educational institutions or foundations owned by individuals and the like to collect and distribute zakat (Hamid, 2018: 12).

During the time of Caliph Umar bin Khattab. One of the provinces at that time was Yemen. Muadz bin Jabal (*amil zakat* in Yemen) once sent his zakat collection to Caliph Umar because there were no more poor people in Yemen. Caliph Umar rejected it and said: "I did not send you as a tribute collector, I sent you to collect zakat from the rich there and distribute it to the poor from among them as well." Muadz replied, "If I found poor people there, I would not send anything to you." (Huda Nurul, achmad, Agus, Decky, Hastono, Restukanti, Rika, 2012: 14).

Thus, during the Islamic caliphate, zakat was managed directly by the state and became a source of state financial income. With the collapse of the *Islamic caliphate* a few decades ago (in 1923 AD), automatically, the support for the establishment of Islamic teachings including zakat is no longer.¹ (Hasbi Ash-Shiddieqy, 1999: 56-68) explains that it is obligatory for the rulers to collect zakat from those who are obliged to pay it. This is based on the command in verse 103 of Q.S. at-Taubah and the hadith of the Prophet PBUH narrated by Bukhary from Ibn 'Abbas:

¹ Akhmad Mujahidin, *Islamic Economics* (Jakarta: PT. RajaGrafindo Persada, 2007) p. 67.

(تَوَخَّذْ مِنْ أَغْنِيَانِهِمْ فَتَرَدَّ عَلَىٰ فَقَرَائِهِمْ) (رواه البخاري عن ابن عباس)

Meaning: *"From the rich they take (zakat) and give it to their poor".*

Hasby then quotes al-Hafidh in Fathul Bari (3:280) who says that with this hadith the ruler has the right to manage zakat, receive and distribute it himself or by forming his naib, and to those who are reluctant to pay zakat, the ruler can take it by force.

According to Imaam Ash-Shafi'y, it is obligatory for the head of the state to establish a board of zakaah collectors and send them out to collect zakaah from those concerned. Narrated by al-Bukhary Muslim from Abu Hurairah: *"That the Messenger of Allah sent Umar Ibn Kaththab to collect zakat".* Among the zakat officers appointed by the Prophet were Ibnul Lutabiyah, Abu Mas'ud, Abu Jahem, Uqbah Ibn Amir, Dlahhak, Ibn Qais and 'Ubadah Ibn Shamit. The zakat officer was named Mushaddiq or Sa'i. The Prophet's actions were continued by the four caliphs. All of them organized 'amalah (officers) to collect zakat. Ibn Qayyim said that the Prophet sent the zakat officers to the wilderness (badiyah; badui) and he did not send zakat officers to collect it from the residents of qa'iyah (crowded villages). (Mudhiiah, 2015: 7)

Based on these statements, we can conclude that it is permissible to give zakaah to unjust heads of state, and it is valid to give zakaah to them. It was narrated by Ahmad from Anas r.a.: *A man said to the Messenger of Allah (peace be upon him): "If I give zakaah to the head of the state, will I be released from the obligation to pay zakaah to Allah and His Messenger? The Prophet replied: Yes, when you give it to the messenger, you are released from your obligation to Allah and His Messenger. You get the reward and the sin is on those who exchange it."*

Narrated Sa'id Ibn Manshur from Suhail r.a.: *"I have accumulated wealth on which there is zakaah, i.e. the nisaab of zakaah has been reached, so I asked Sa'd Ibn Abi Waqqash, Ibn Umar, Abu Sa'id Al Khudry, Abu Hurairah, and I said: Do I divide it or give it to the ruler? All of them told me to give it to the ruler. None of them told me to divide it myself."*

Narrated by Al Baihaqy from Ibn Umar: *"Give zakaahs to those whom Allah has made the controller of your affairs. Whoever does good, the good is for himself. And whoever does evil, the sin is on him".*

Narrated by al-Bukhary Muslim from Ibn Mas'ud: *"The Messenger of Allah (saw) said: There will be after me the work of arbitrariness (selfishness) and various unlawful works, you deny it. Asked a companion: O Messenger of Allah, what do you tell us to do? You fulfill the right that is upon you and you ask Allah for the reward that you should earn."* Narrated by Muslim and Turmudzy from Wail r.a: *I heard the Messenger of Allah answering the question of an Idaki who asked him, the questioner said: What is your opinion, if our rulers withhold our rights and demand their rights? The Prophet replied: Listen and obey. On them what is charged and on him what is charged "* (Yusuf al Qordhawy, n.d.).

The majority of scholars are of the view that it is permissible to give zakaah to an unjust ruler. The view that it is not permissible to give zakaah to an unjust ruler is not well founded. This applies to Muslim heads of state in Islamic countries. With regard to giving zakaah to the governments of today, Rashid Ridha argues that most Muslims today do not have an Islamic government that upholds Islam by calling people to it, defending it and waging the jihad that religion requires, enforcing all religious rulings and taking the obligatory zakaah as it is required and putting it into the parts that religion prescribes. In other words, if the state participates in upholding Islamic shari'a and tries to implement Islamic shari'a, it can be given the authority to manage zakat (Huda Nurul, achmad, Agus, Decky, Hastono, Restukanti, Rika, 2012: 10).

In Indonesia, zakat management has also been regulated in state regulations. In Chapter II of Law No. 38 of 1999 concerning Zakat Management, it is stated that zakat management is based on faith and piety, openness, and legal certainty in accordance with Pancasila and the 1945 Constitution. Meanwhile, the objectives of zakat management are to improve services for the community in paying zakat in accordance with religious guidance; improve the function and role of religious institutions in efforts to realize community welfare and social justice; and increase the use and usability of zakat (Afif, 2020: 14).

Institutionally, zakat management is carried out by amil zakat agencies established by the government. The establishment of an amil zakat body is determined as follows:

- a. National by the President at the suggestion of the Minister;
- b. Provincial regions by the governor at the proposal of the head of the provincial religious affairs office;
- c. Regency or city areas by the regent or mayor at the proposal of the head of the regency or city religion department office;
- d. Sub-district by the camat on the proposal of the head of the kecamatan religious affairs office.

While the Amil Zakat Agency at all levels has a working relationship that is coordinative, consultative, and informative. Likewise, the management of the amil zakat agency consists of elements of society and government that meet certain requirements. While the institutional organization of amil zakat agency consists of consideration element, supervisory element, and implementing element.

In Chapter III Articles 7, 8, 9 and 10, it is stated that amil zakat institutions are confirmed, fostered and protected by the government. The amil zakat institution as referred to in paragraph (1) must fulfill the requirements further regulated by the Minister. The amil zakat agency as referred to in Article 6 and the amil zakat institution as referred to in Article 7 have the main task of collecting, distributing, and utilizing zakat in accordance with religious provisions. In carrying out their duties, amil zakat agencies and amil zakat institutions are responsible to the government in accordance with their level. Further provisions regarding the organizational structure and work procedures of amil zakat agencies shall be stipulated by ministerial decree.

The calculation of zakat mal according to nishab, rate, and time is determined based on religious law. The collection of zakat is done by the amil zakat agency by receiving or collecting from muzzaki on the basis of muzzaki's notification. The amil zakat board can cooperate with banks in collecting zakat on muzzaki's assets that are in the bank at the request of muzzaki. An amil zakat institution can receive assets other than zakat, such as infaq, shadaqah, grants, wills, inheritance, and expiation. Muzzaki shall calculate their own assets and zakat obligations based on religious law. In the event that they cannot calculate their own assets and zakat obligations as referred to in paragraph (1) muzzaki may request assistance from the zakat amil agency or zakat amil agency shall provide assistance to muzzaki to calculate it.

Zakat that has been paid to Badan Amil Zakat or Lembaga Amil Zakat shall be deducted from the taxable profit/income of the taxpayer concerned in accordance with the prevailing laws and regulations. Meanwhile, the scope of authority to collect zakat by the zakat amil agency is determined by ministerial decree. The results of zakat collection are utilized for mustahiq in accordance with religious provisions. The utilization of the results of zakat collection is based on the priority scale of mustahiq needs and can be utilized for productive businesses.

Requirements and procedures for the utilization of the results of zakat collection as referred to in paragraph (2) shall be regulated by ministerial decree. The proceeds of infaq, shadaqa, grants, wills, inheritance, and kafarat as referred to in Article 13 shall be utilized primarily for productive businesses. In terms of supervision of the implementation of the duties of the amil zakat agency, it is carried out by the supervisory element as referred to in Article 6 paragraph (5). The head of the supervisory element is directly elected by the members of the Supervisory element is located at all levels of the amil zakat agency. In conducting a financial audit of the amil zakat body, the supervisory element may request the assistance of a public accountant. The amil zakat body shall provide an annual report on the implementation of its duties to the Indonesian People's Representative Council or to the Regional People's Representative Council in accordance with its level. The public can participate in the supervision of amil zakat bodies and amil zakat institutions.

3. Problems Of Zakat Management

Among Muslims, it is believed that zakat is a huge potential capital for economic empowerment. This potential will not only have an impact on the economic development of Muslims, but can also have a tremendous domino effect on the development of Muslim social ties. However, this potential has not been able to run optimally as expected. This is due to various problems that become obstacles both in public understanding, collection, distribution, and other organizational problems. These problems include (M. Hasbi Ash-Shiddieqy, 2012:56-68): Limited understanding of Fiqh Zakat, weak public trust towards zakat management institutions, weak awareness of zakat obligations, lack of socialization of zakat management laws and regulations, and weak performance of zakat management institutions.

Based on the Law of the Republic of Indonesia number 38 of 1999 concerning zakat management that zakat management is carried out by the Amil Zakat Agency formed by the government and the Amil Zakat Institution formed by the community and confirmed by the government. Many zakat management institutions, especially the amil zakat agency at the sub-district level, have not been formed, and those that have been formed have not worked optimally. One of the reasons for the non-formation of amil zakat institution at the lower level is the lack of support from the local government and the lack of performance of the existing institution is due to the lack of human resources and facilities at the local level. With the stronger regulatory support for zakat management institutions both at the government level and in the community, it is expected to strengthen the performance of existing zakat management institutions (Zubaidi, 2015: 9).

4. Zakat Management in Some Muslim Countries

Compared to Indonesia, the development of zakat in Malaysia is much more advanced. Zakat management in Malaysia is under the direct supervision of Majlis Agama Aslam in each of the 14 states. The Zakat Collection Center (PPZ) is under Majlis Agama Islam Wilayah Persekutuan Kuala Lumpur (MAWIWP). Zakat management organization in Malaysia was established in May 1989, and on December 27, 1990. The advantage of zakat management in Malaysia is supported by the government, by paying zakat then he gets a reduction in paying taxes. So that people are eager to pay zakat. However, this does not reduce tax revenues, taxes and zakat in Malaysia continue to grow well. So it is clear that in order for the development of zakat to go in a good direction, it needs strong government support. (Mohamad Zaim Ismail et al., 2015)

In Pakistan, zakat management is overseen by the Ministry of Islamic Economy and Zakat, which is very committed to the collection and distribution of zakat. The poverty alleviation program in Pakistan has been able to reduce the poverty gap from 11.2% to 8%. Recently, on March 23, 2011, seven countries discussed the management of zakat in poverty alleviation. The seven countries include Brunei, Indonesia, Malaysia, and Singapore which are members of (MABIMS) with Thailand, Cambodia, and the Philippines.

5. Legal Politics in Empowering Zakat Management in Indonesia

To optimize the empowerment of zakat as an instrument of empowerment of Muslims, several efforts should be made to reactualize, redefine, and restore zakat management for Indonesian Muslims (Zumrotun, 2016: 6);

a. Institutional Restoration of Amil Zakat under State Power

The Republic of Indonesia is not an Islamic country, but is inhabited by a majority of Muslims with a population of 87.18% or totaling 207,176,162 people. With the distribution of the majority population except in the provinces of East Nusa Tenggara, Maluku, Bali and Papua (BPS Population Census Report in 2010). With such population, it is appropriate that the *law enforcement* of zakat can be handled by the state with the condition of facultative management in the Muslim environment. Based on historical and normative

juridical analysis and consideration of the achievement of the purpose (*maqashid*) of zakat, it is very feasible if zakat contributes better for Indonesian citizens who are Muslims. With the management in the hands of the state, the supervision, mapping, and accountability are more controlled. For Muslims, this is also very beneficial, because they will get multiple welfare and social security service schemes. From tax sources as citizens in general, and services from zakat sources that apply exclusively facultative for Muslims (from, by and for Muslims).

b. Extensification and Rationalization of Zakat Objects

The study of fiqh has provided a formulation of the development of objects of property that must be zakaah by Muslims. However, the legal certainty in making it obligatory will always be in dispute. With the state's decision, through the principle of *qawl al-hakim yarfa'ul khilaf* (*government decisions resolve disputes*) can provide legal certainty. So that the polemic of professional zakat is categorized as wealth zakat (equivalent to money, gold, silver) or categorized as harvest zakat (equivalent to agriculture) can be resolved. With the government's decision, the development of this zakat object can be effectively implemented.

c. Legal Umbrella for Zakat Obligatory Subjects

The state has a population data center that can provide the feasibility of muzakki (mandatory zakat) data map cannot be presented comprehensively. With population data owned by the state, this problem can be solved. As the government determines the taxpayer, in the case of zakat this can also be applied. Again, for the sake of certainty of law enforcement and empowerment of zakat shari'a.

d. Redefinition of Mustahiqq

In terms of *tasharruf* (utilization) of zakat for the welfare of the ummah, the problem of equalization and guarantee of the principle of justice is very weak. There is a concern that zakat collected from public funds is used for the benefit of groups or groups by not considering the ratio of social vulnerability comprehensively. With state instruments, this problem can be overcome through the population data service center. Again, this is a matter of legal certainty and guarantee of social justice which is the principle of *tasharruf* zakat.

With this effort to establish zakat fiqh, legal certainty, optimization of zakat empowerment and empowerment of zakat recipient targets, as well as justice in the implementation of zakat management (*tasharruf*) will have more comprehensive protection guarantees.

CONCLUSION

Thus the effort to empower the sharia of zakat as an instrument to realize the welfare of Muslims has undergone various evolutions in its implementation in various regions of the Muslim country or the Muslim majority population. This *ijtihad* should continue to be carried out to obtain progress both in *istinbath* (interpretative) and *tathbiq* (applicative) so that it can achieve as optimally as possible the mission and purpose of this sharia set. Historical, philosophical studies, while still paying attention to the principles and normative provisions of fiqh should always be

developed in order to achieve the goal of institutionalizing Islamic law (al maqashid ash-shari'ah). Research on the development of the best practices of zakat empowerment that have been experimented by various groups and institutions is a study material that can continue to provide inspirational material for further research on the topic of this study.

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