



**ZAKAT MANAGEMENT IN INDONESIA BASED ON THE LAW NO. 23, 2011
ACCORDING TO MAQASID ASH-SHARI'AH PERSPECTIVE OF IMAM ASH -
SYATIBI (W. 790 H/1388)**

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Abstract. *This study aims to determine the management of zakat in Indonesia according to Law Number 23, 2011 in the perspective of maqasid ash-Shari'ah Imam ash-Syatibi, with normative qualitative research methods carried out by examining the content of the materials used available in libraries and zakat institutions. The results of this study indicate that the management of zakat in Indonesia in Law Number 23, 2011 is not in accordance with the perspective of maqasid ash-Shari'ah Imam ash-Syatibi and the management of zakat in North Sumatra both individuals and companies according to Law Number 23, 2011 also not in accordance with the maqasid shari'ah perspective of Imam ash-Syatibi. Therefore, a review of zakat management regulations is needed to optimize zakat empowerment for both individuals and companies.*

Keywords: *Management, Zakat, Maqasid, Sharia*

INTRODUCTION

The implementation of zakat management that serves the needs of Muslim zakat worship has been recorded in the history of zakat in the classical period of Islam and has been proven to provide universal benefits to humans. In the Qur'an, 27 verses have been found¹ with a statement about the parallels between prayer and zakat. Thus, there is a close relationship between these two worships, namely the obligatory worship of prayer and the obligatory worship of zakat. If the obligatory worship of prayer has dimensions that describe the relationship between humans and their gods or what is called the vertical-divine relationship, then the obligatory worship of zakat is worship that has dimensions that

¹Yusuf al-Qardawi, *Fiqhu az-Zakah* (Beirut: Muassasah Risalah, 1991), p. 42.

describe the relationship between humans and each other or what is called the horizontal-human relationship.² Since the time of the Prophet Muhammad, the early Islamic government in Medina was a prototype of the implementation of a complete zakat management, from determining zakat officers, collecting zakat funds to monitoring prospective recipients according to criteria, their distribution during the time of the Prophet Muhammad and the early Islamic government was under state power (*ulu. al-amr*). The *khitab* in Q. S. at-Taubah verse 103 is intended for the Prophet Muhammad and then continues to the holder of the leadership position of the next period.

Zakat contains a holy and clean meaning (*at-taharah wa an-nazafah*), it can also mean growing as well as increasing (*an-nama' wa az-ziyaadah*).³ This Maqasid ash-Shari'ah study on the zakat management law comes with the question of what is the purpose of zakat, whether the law number twenty-three years two thousand and eleven has been based on the Shari'a and Maqasid ash-Shari'ah which is philosophically the basis for reject the worship of zakat itself. Mahmud Shaltut defines ash-Shari'ah, namely the rules that Allah SWT created to be a guide for humans in their relationship to Allah SWT, fellow Muslims, with non-Muslims, with nature and all the elements of life.⁴ While the management of zakat in question is the planning, implementation, and coordination in the collection, distribution, and utilization of zakat.

The formulation of the main problem of this study is how to manage zakat in Indonesia according to Law Number 23 of 2011 in the Perspective of Maqasid ash-Shari'ah Imam ash-Syatibi, with details of the formulation of the problem as follows: How to plan, implement, and coordinate the collection, distribution, and the utilization of zakat in the perspective of Maqasid Syari'ah Imam ash-Syatibi?

LITERATURE REVIEW

The use of Maqasid ash-Shari'ah thought of by Imam ash-Syatibi is quite reasonable that Imam ash-Syatibi connects various theories (*nadariyyat*) of *usul fiqh* with maqasid ash-Shari'ah which aims to benefit the results of legal thought. To strive for a happy human

²Mohammad Daud Ali, *Sistem Ekonomi Islam Zakat Dan Wakaf* (Jakarta : UI Press, 1988), p. 90.

³ Yuusuf al-Qardawi, *Al-Ibadah fi al - Islam* (Beirut: Mu 'assasah al-Risaalah, 1993), p. 258.

⁴ Mahmud Syaltut, *Islam: 'Aqidah wa Syari'ah* (Kairo: Dar al-Qalam, 1966), p. 12.

life, the Qur'an as a source of law has been analyzed by practitioners of Islamic legal theory (*usuliyyin*) that there are at least 5 pillars that must be upheld, namely maintaining religion (*hifz ad-din*), preserving the soul (*hifz an-nafs*), maintaining generation (*hifz an-nasl*), maintaining ownership (*hifz al-mal*), also maintaining reason (*hifz al-'aql*).⁵

Thoriquddin in his discussion of zakat material that produces in Ibn Assyria's view of Maqasid ash-Shari'ah. Based on the background of the problem that there is no legal sanction for muzakki in the Zakat Management Act Number twenty three years two thousand and eleven, Imam Yazid researched zakat entitled Theories of Legal Sanctions (Critical Study of Law Number 23 of 2011 concerning Zakat Management in Indonesia) using normative legal research methods, in his research concluded that the regulation of sanctions for muzakki in the law is something that does not become an obstacle to religious norms, both philosophical and the national legal system.

However, there is no research that focuses on the study of the application of Maqasid ash-Shari'ah thought by Imam ash-Syatibi to analyze the Law on Zakat Management Number 23 of 2011 which observed its application to zakat management in the North Sumatra region. The Maqasid Syari'ah ash-Syatibi analysis application is an effort to improve the application of zakat worship which is driven by its implementation by the government towards the Indonesian people who strive to perfect their zakat worship and prosper. Because Maqasid ash-Shari'ah as the philosophical foundation of fiqh is the determinant of the superiority of fiqh, especially in the face of rapid social changes. Based on the various opinions and considerations that have been stated above, the author considers the study entitled: Management of Zakat in Indonesia According to Law Number 23 of 2011 In the Perspective of Maqasid ash-Shari'ah Imam ash-Syatibi is important and urgent to do.

METHODOLOGY

The approach used in this research is a qualitative research type with a normative approach. The research method used is a research method using normative law (normative law research) or also called the method of researching law through literature (library research), which is a research method or research methods used in legal research,

⁵ Asy-Syatibi, *Al-Muwafaqat*, p. 4.

one of which is done by examine the content (content analysis) of the materials contained in the available libraries.

The data sources used are primary, secondary and tertiary legal materials. Collecting data by recording (inventorying) and detailing (identifying) the law on zakat, then sorting out (classification) and compiling (systematizing) legal materials as required by this study. The steps for implementing normative legal research data analysis activities were carried out in a qualitative descriptive manner. The purpose of descriptive is to describe the steps of research both systematically arranged, real, definite about the phenomena or relationships that exist between phenomena that are in the stage of investigation or research.⁶

FINDINGS AND DISCUSSION

Imam Asy-Syatibi's Maqasid Asy-Shariah Perspective on the Principles and Objectives of Zakat Management

Management is a translation of the word "management", due to the addition of the word levy into Indonesian, the term derived from English is then translated into Indonesian as management.⁷ Management comes from the word to manage which means to regulate, the arrangement is carried out through a process and is arranged according to the sequence of management functions. So, management is a process to realize the desired goals through its aspects including planning, organizing, actuating, and controlling. Law on Zakat Management. No. 23 of 2011 consists of 11 chapters and 47 articles. In general it contains the following: Chapter I is General Provisions (articles 1 to 4), Chapter II of the National Amil Zakat Agency (articles 5 to 20), Chapter III Collection, Distribution, Utilization and Reporting (articles 21 to 29), Chapter IV Financing (Article 30 to Article 33), Chapter V Guidance and Supervision (Article 34), Chapter VI Community Participation (Article 35), Chapter VII Administrative Sanctions (Article 36). Chapter VIII Prohibition (Article 37 to Article 38) Chapter IX Prohibition (Article 39 to 42), Chapter X Transitional Provisions (Article 43), Chapter XI Closing Provisions (Article 44 to 47). Ratified in Jakarta on November 25, 2011 by the President of the Republic of Indonesia DR. H. Susilo Bambang Yudhoyono.

⁶Imam Suprayogo dan Tobrani, *Metodologi Penelitian Sosial Agama*, (Bandung, Remaja Rosdakarya, 2001), p. 137 -138

⁷ Suharsimi Arikunto, *Manajemen Pengajaran secara Manusiawi*. (Jakarta: Rineka Cipta, 1993.). 1st Printed.

Management of zakat in chapter one article one of Law Number 23 of 2011 is intended to be planning, implementing, and coordinating activities in the collection, distribution, and utilization of zakat. In article two it is stated that the management of zakat is based on: a). Islamic law; b). trust; c). benefit; d). Justice; e). legal certainty; f). integrated; and g). accountability. While in Article 3 zakat management aims: a). improve the effectiveness and efficiency of services in the management of zakat; and b). increase the benefits of zakat to realize community welfare and poverty alleviation.

Management of zakat in chapter one article two of Law Number 23 of 2011 is based on Islamic law with the objectives described in article two, namely increasing the effectiveness and efficiency of services in zakat management; and b). increase the benefits of zakat to realize community welfare and poverty alleviation. According to Imam ash-Syatibi, Allah SWT sent down Shari'a (rules of law) for nothing but to benefit and avoid harm (jalbul masalih wa dar'ul mafasid). With an easier language, the legal rules that Allah SWT has determined are only for the benefit of humans themselves. Then Ash-Syatibi divides the benefit into three important parts, namely dharuriyyat (primary), hajiyyat (secondary) and tahsinat (tertiary).⁸ Zakat is included in the maslahat dharuriyyat (primary), maqasid or maslahat dharuriyyat is something that must exist for the realization of the benefit of religion and the world. If this does not exist, it will cause damage and even loss of life and life such as eating, drinking, praying, fasting, zakat and other worship.

The discussion of zakat in the book of Muwafaqat Imam Ash-Syatibi can be found and understood in general. Maqasid zakat in it is summarized in four categories: 1) General, 2) Relating to mustahiq i.e. zakat recipients, 3) Relating to Muzakki i.e. giving zakat, and 4) Relating to Wi'a or property that is zakated.⁹ In the first category, namely the general category, the first purpose of zakat is to maintain religion, the second is mutual cooperation, the third is for the welfare of the community and the fourth is to guarantee the rights of the community. General categories serve as core aspects that can be the focus of analysis. This is because this category is related to the nature of the implementation of the Shari'ah by God. The essence or initial purpose of the implementation of Shari'ah is to realize the will of Allah SWT. If the main elements can

⁸ asy-Syatibi, *al-Muwafaqat*, juz II (Beirut: Dar al-Kutub al-Ilmiyyah, t.t) p. 6

⁹ Taufiq 'Abd ar-Rahman Salimah 'akailah, *Atsar az-Zakah fi al-Had min Inkisaat Taghayyur al-Bai'ah wa Asaruha*, (Bahrain, Mukhtar, 2019), p. 3

be realized and maintained, then maqasid ash-Sharia is achieved. The objectives of maintaining religion, mutual cooperation, community welfare, and guaranteeing the rights of the community from the perspective of Maqasid ash-Shari'ah Imam ash-Syatibi are reduced in terms of zakat management objectives in Law Number 23 of 2011 namely a). improve the effectiveness and efficiency of services in the management of zakat; and b). increase the benefits of zakat to realize community welfare and poverty alleviation.

Imam Ash-Syatibi's Maqasid Asy-Shariah Perspective About Zakat Management.

Law No. 23 of 2011 talks more about the position of Baznas and amil institutions, procedures, requirements for establishment and sanctions for 'amil who misuse zakat funds. This zakat management law does not regulate articles concerning muzakki and mustahiq, the method of collecting zakat by amil against muzakki is not explained in detail, either in the law itself or in Government Regulation no. 14 of 2014 as well as in Presidential Instruction No. 3 years 2014.

Thus there are no technical rules in the collection of zakat. While in practice, zakat assets can be taken and calculated in two ways, namely 1) Self Assessment, namely zakat is calculated and paid for by the muzakki themselves, or submitted to non-governmental organizations, or zakat amil bodies to be given to those who are entitled. In this way, zakat is an obligation whose implementation is the awareness of the obligatory Muslim. In other words, there is no coercion by the authorities. This system is based on an explanation of the obligations of a Muslim who must issue zakat. 2) Official Assessment, namely zakat will be calculated and allocated by the competent authorities, such as agencies appointed by the government. This system is based on the command of Allah SWT to the authorities who are authorized to take (khuz) some of the wealth of affluent Muslims. In Indonesia, a self-assessment system is applied. The law on zakat management has not accommodated the second system (official assessment) except at the request of the muzakki to the zakat amil to calculate the wealth to be zakated. So in general, muzakki calculate the amount of zakat on their wealth and submit it themselves.

In fact, in the discussion of important matters from the perspective of Maqasid ash-Syariah Imam Asy-Syatibi by Salimah 'akailah regarding muzakki or zakat givers, several points are discussed including: a) cleansing the hearts of muzakki from being stingy, b) caring, c) obedience to sharia, that the stingy nature of muzakki can be

removed by taking (khuz) their property by the person who is authorized to do so, namely 'amil. In this case the khitab or the khuz order can be translated by constructing a law and a work system in the form of coercion so that the property has access to be collected or collected.

CONCLUSION

Based on the description above, the conclusions formulated are the first, namely about the principles and objectives of zakat management that are not in accordance with the perspective of Maqasid ash-Syariah Imam Asy-Syatibi. The second conclusion is that the planning, implementation, and coordination in the collection, distribution, and utilization of zakat are also not in accordance with the perspective of the maqasid ash-Shariah Imam Asy-Syatibi. For this reason, this paper suggests the need for a review of Law Number 23 of 2011 which is clearly stated in article two based on Islamic law. The second suggestion is that the zakat management regulations contain detailed sanctions for those who meet the requirements as muzakki.

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Doi: 10.30575/2017/IJLRES-2020091204

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