

SOME ISSUES IN THE MANAGEMENT OF ZAKAT IN ORDER TO REALIZE COMMUNITY WELFARE

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ABSTRACT

Zakat contains several multi dimensions, namely the dimensions of spirit or ritual, moral dimensions, social dimensions, and economic dimensions. Zakat which is a ritual dimension teaches obedience to Allah's commands. The government has set up a zakat management system through Law No. 23 year 2011. The purpose of this research was to assess and to analyze the problem of zakat management in order to realize the welfare of the people. The method of this research approach was normative juridical, which mostly used library data. Data analysis was carried out analytically. The results of the study show that zakat management has not been able to realize community welfare due to internal and external factors. Therefore, in the future, the imposition of fines on the obligatory zakat who does not fulfill his/her obligations is very urgent to be done.

A. Introduction

Islam is a universal, comprehensive and international religion and brings grace to all creatures (*rahmatan lil 'alamin*). As a universal religion, Islam is not only intended for Arabs, but is intended for all humanity for those who want to adhere to it and make it a way of life at all times and places. Through its teachings and all its rules (*shari'ah*), Islam provides reference, belief, and way of life so that mankind is able to overcome problems in the world, and achieve lasting happiness in the hereafter¹. Not only have that mattered, the teachings of Islam move in two directions at once, namely: vertical (*habl min Allah*) and horizontal (*habl min al-nas*). In other words, Islamic teachings not only concern individual relationships with their God (*ta'abbudi*), but also social (*ijtima'iyah*).²

Zakat contains several multi dimensions, namely the dimensions of spirit or ritual, moral dimensions, social dimensions, and economic dimensions. Zakat which is a ritual dimension teaches obedience to Allah's commands. In this dimension, humans are required to be sincere in carrying out the commandments of God without questions³. Zakat in the moral dimension can function to eliminate greed from the obligatory zakat (*muzakki*), towards purification of himself and his property. The social dimension of zakat serves to eliminate poverty and put social responsibility on *agniya* (rich people). Whereas the economic dimension, zakat functions in the distribution of wealth so that all people can enjoy it, not only relying on the rich.⁴

As *maaliyah ijtimaiyah* activity, Zakat has a very important, strategic and decisive position, both in terms of Islamic teachings and in terms of developing the welfare of the people⁵. Zakat is taken vertically if it has reached *Nisab*, that is, as a provision with a minimum mandatory limit on the amount of zakat issued, and likewise with goods that are obliged to be issued zakat. The excess of the possessed property is issued in accordance with the provisions determined by experts in *fiqh*. While the distribution of zakat is done horizontally or evenly to groups that are entitled to receive zakat⁶. Zakat for people who are entitled to receive zakat (*mustahiq*) has a very important function and role, based on the principles of "social justice, social equilibrium, social guarantees, and social insurance. In other word, zakat has the principle of *al-'adalah, qa'idah al- preach and al-iqtishad*.⁷ As

¹Umratul Khasanah, 2010, *Manajemen Zakat Modern Instrumen Pemberdayaan Ekonomi Umat*, UIN Malang Press, Malang, Page. 2

² Fakhruddin, 2008, *Fiqh Dan Manajemen Zakat Di Indonesia*, UIN-Malang Press, Malang, Page. 193

³ Asrifin An Nakhrawie, 2011, *Sucikan Hati Dan Bertambah Rizki Bersama Zakat*, Delta Prima Press, Jakarta, Page. 1.

⁴ Mu'nan Rafi, 2011, *Potensi Zakat (Dari Konsumtif-Kariatif Ke Produktif-Berdayaguna) Perspektif Hukum Islam*, Citra Pustaka, Yogyakarta, Page. 4.

⁵ Didin Hafidhuddin Dan Rahmat Pramulya, 2008, *Kaya Karena Berzakat*, Raih Asa Sukses, Jakarta, Page.7

⁶ Abdul Al Hamid Mahmud Al Ba'ly, 2006, *Ekonomi Zakat; Sebuah Kajian Moneter Dan Keuangan Syari'ah*, Raja Grafindo Persada, Jakarta, Page 125.

⁷ Budi Kisworo, *Pajak Dan Zakat Dalam Perspektif Fiqh Islam (Studi Perbandingan)*, Jurnal Ilmiah Madania, Vol. 3, No. 5, (Desember, 2000), Page. 6-8.

Anis Mashdurohaturun puts it, that: Pancasila lays a moral foundation. The Godhead of the Almighty is the foundation that leads the ideals of the state that gives the soul to the effort to organize all that is right, just and good.⁸

Based on the description above, it can be understood that zakat is not merely an individual-oriented act as a fulfillment of mere obligations, but also seeks to create social justice, narrowing the gap between the rich and the poor, preventing accumulation and facilitating the implementation of state activities (development). However, in its implementation, it reaped several problems both institutionally and personally and community groups.

B. Research method

The method of this research approach was normative juridical, which mostly used library data. The normative juridical approach was carried out by examining and interpreting theoretical matters relating to the principles, conceptions, doctrines and legal norms relating to the management of zakat in Indonesia.⁹ The type of data used were secondary data, namely data sourced from primary, secondary and tertiary legal materials¹⁰. The next data were analyzed with analytically descriptively.

C. Research Results and Discussion

1. Contribution of Zakat in Building Economic Justice Values Towards Community Welfare in Indonesia

Until now, the economic problems occupy a complicated subject matter compared to other problems, because after all, humans will compete with each other in getting food and other sources of life. Therefore, the economy is one of the most important factors in the rise and fall of a government; also shows the level of political success and failure that plays a role in it.¹¹

Economic problems cannot be separated from human life. It deals with various kinds of needs, such as food, clothing and shelter needs, as well as other needs. To meet the needs of life, humans should work by processing everything that has been provided in the universe and from the results of these needs human needs can be met, all primary, secondary and tertiary needs.

Humans have been created to handle this earth to achieve prosperity and happiness by not taking other actions except to uphold justice. Islam wants justice to be achieved in all aspects of life, including justice, politics, economics, social, and culture. Thus, human beings should look at something that is a necessity, which is necessary to perfect their service to Allah SWT.

In Islamic perspective, economic policy means a regulatory system that is capable of developing a fair and just economic life of the community. Economic policy in Islam must prosper people's lives, through a complete set of mechanisms, and can be distinguished from other system economies, what we already know in the world today is capitalism and socialism, each of which competes to try to dominate the world economy and is a reference in solving economic problems.

Economic activity in Islamic teachings is part of *muamalah*. In terms of criteria, the *muamalah* field is included in the worship group '*ammah*', where the rules of implementation are more general. The general rules referred to later by the scholars concluded in a rule of the Prophet which reads: "*al-Ashlu fi al-Mu'amalah al-Ibahah Hatta Yadulla al-Dalil 'ala Tahrimiha*"

Meaning: The law of origin in *muamalah* is permissible as long as there is no argument that prohibits it.¹²

In line with this rule, the type and form of *muamalah* that develops in contemporary times, which is the creation and development can be accepted as a legitimate economic activity. In matters of concern, the most important is the substance of meaning contained in a form of *muamalah* and the target to be achieved. If the *muamalah* that is carried out and developed contains the substance desired by *Syara* ', in accordance with the principles and rules established by *syara* ', and aims to benefit humanity and avoid harm from them, then the type of *muamalah* can be accepted.¹³

As a religion that brings mercy to the universe, Islam has regulated all aspects of human life, including economics. One of the goals is to realize justice in the distribution of property, both in community life and in individuals. The discussion of the concept of distribution in Islamic economics is not separated from the discussion of the concept of economic morality adopted and also the instrument model applied by individuals and the state in determining economic sources or the methods of distribution.¹⁴

In conventional theory, distribution is defined as total income circulated to each individual or in all factors of production. In that sense, distribution is focused on efforts so that various factors of production (land, labor, and capital) get a reward or an appropriate price. Furthermore, distribution in conventional economic theory assumes that basically the distribution problem cannot be separated from the allocation of resources and the distribution of income for all factors of production in general which is determined by how much their participation in production, as well as wages for workers/laborers, interest for owner of capital,

⁸ Anis Mashdurohaturun, 2016, *Mengembangkan Fungsi Sosial Hak Cipta Indonesia (Suatu Sudi pada Karya Cipta Buku)*, UNS Press, Surakarta, h., 259.

⁹ Sulistyowati Irianto dan Shidarta, 2011, *Metode Penelitian Hukum Konstelasi dan Refleksi*, Yayasan Pustaka Obor Indonesia, Jakarta. h.143.

¹⁰ Salim HS dan Erlies Septiana Nurbani, 2013, *Penerapan Teori Hukum pada Penelitian Tesis dan Disertasi*, Raja Grafindo Persada, Jakarta. Page.16.

¹¹ Yusuf Qardhawi, 2005, *Spektrum Zakat*, Zikrul Hakim, Jakarta, Page. 2.

¹² Jalaluddin 'Abdurahman as-Suyuthi, *al-Asybah wa an-Nadzair* (Singapore: Sulaiman Mar'ie, t.t.), page. 123.

¹³ Nasrun Haroen, *Fiqh Muamalah* (Jakarta: Gaya Media Pratama, 2007), page. xviii.

¹⁴ Mustafa Edwin Nasution, dkk., *Pengenalan Eksklusif Ekonomi Islam* (Jakarta: Kencana, 2006), page. 119.

and rent for landlords who can solve the problem of inequality of income distribution that occurs between social classes in society.

In the Islamic perspective, the concept of distribution has a broader purpose, namely the increase and distribution of wealth so that the circulation of wealth can be increased and the wealth can be abundantly distributed and not only circulated among certain groups¹⁵. The purpose of distribution is a human obligation or the government as a leader in empowering existing resources so as to create prosperity,¹⁶ with the intention of seeking the pleasure of Allah and saving in the hereafter.¹⁷

Justice in distribution is a condition that does not favor one party or a particular group in the economy, so that creating justice is an obligation that cannot be avoided in Islamic economics¹⁸. Islam has a strong legal basis in regulating justice and balance between rights and obligations, between individuals and society, between body and spirit, and between the world and the hereafter.

The concept of economic justice contained a principle, that human beings have equal opportunities to obtain a decent life as human beings, even though in reality everyone is distinguished by God about the potential and various abilities, both physical and intellectual as well as the background of the profession of economic life, so that there are more easy to get sustenance and some are difficult.

The implication of this principle of justice, the law must be applied evenly indiscriminately. All people are equal before the law, regardless of origin, color or level of culture and civilization achieved. There are no groups, groups, ethnic groups or communities that are considered higher or nobler than others, meaning that all humans are equal. What distinguishes one from the other is only the degree of piety.

The upholding justice without discrimination has been exemplified by the Prophet himself. One day the Prophet sentenced a woman to cut her hand in a theft case. Then the condemned family asked Usamah bin Zaid (one of the close friends of the Prophet) to ask the Prophet for a sentence to be lightened. When Usamah bin Zaid faced the Prophet and conveyed the issue, the Prophet not only rejected Usama's request, even rebuked him and said:¹⁹

"Will you give someone a dispensation in carrying out legal decisions (*had*) from the laws of Allah?! Suppose Fatima, the daughter of Muhammad who stole, I will still cut her hand. "

The above hadith shows that the law must be carried out indiscriminately in order to realize legal justice. In order to apply equitable justice as well, the obligation to pay zakat is stipulated. In addition, the *Shari'a* requires the rich to provide for their poor relatives. For the poor who are unable to work, the state must provide a living allowance for them as long as the country has the ability.

In the Islamic economic system, zakat can act as a distribution of capital for society. With the distribution of zakat from *muzakki* to *mustahik*, means there is a distribution process for equal distribution of economic resources. Resources from *Muzakki* to *Mustahik* will help people's lives so as to encourage economic growth and improvement.²⁰

With the existence of zakat, it can increase the income of the poor people, which in the end consumption will also increase. In theory, with the increase in consumption, the production and investment sectors will increase. Thus, the demand for labor also increases so that the income and wealth of the community will also increase. This phenomenon indicates the growth of economic and social life of the community.²¹

The economic influence of zakat is shown in the following matters:²²

1. Effect of zakat on production. With the existence of zakat, the poor can meet their basic needs. All income they get from zakat will be consumed to meet their secondary needs. Thus, demand in the market will increase, and a producer must increase production to meet existing needs.
2. With the obligatory Zakat, this will encourage investment. For reasons, if you do not make an investment, then he will experience financial losses.

¹⁵ Fathurrahman Djamil, 2013, *Hukum Ekonomi Islam: Sejarah, Teori, dan Konsep*, Sinar Grafika, Jakarta, Page. 186.

¹⁶ Refer to the word of God in QS. Hud (11) verse 61: "... He has created you from the earth (land) and made you prosperous..."

¹⁷ Ahmad Dahlan, 2008, *Keuangan Publik Islam: Teori dan Praktik*, Grafindo Litera Media, Yogyakarta, Page. 56.

¹⁸ Ruslan Abdul Ghofur Noor, 2013, *Konsep Distribusi dalam Ekonomi Islam dan Format Keadilan Ekonomi di Indonesia*, Pustaka Pelajar, Yogyakarta, Page. 83.

¹⁹ Al-Imam Abu al-Husain Muslim bin al-Hajjaj bin Muslim al-Qusairi al-Naisaburi, *al-Jami' al-Shahih*, Juz 5, (t.t.p., t.t), Page. 14.

²⁰ Noor Aflah, 2009, *Arsitektur Zakat Indonesia*, UI Press, Jakarta, Page. 14.

²¹ Said Sa'ad Marthon, 2007, *Ekonomi Islam*, Jakarta, Zikrul Hakim, Page. 128.

²² *Ibid*, Page. 126.

3. Zakat influences economic growth. Zakat causes an increase in the income of the poor, which in the end consumption will also increase. In theory, with an increase in consumption, the production and investment sectors will increase. Thus the demand for labor also increases so that the income and wealth of the community will also increase.

One of the functions of zakat is the economic function of how zakat can change *mustahik* (recipient of zakat) to be *muzakki* (zakat payer). In the Qur'an, Allah Almighty gave 37 verses on zakat, the command of zakat is also almost always juxtaposed with the obligation to pray. This implies how important zakat is in human life, especially in the enforcement of economic justice and the circulation of property. Leaving zakat is the same as prayer which if left behind will get sin. Many circles in the country, especially zakat lawyers and Muslim economists predict that, if zakat is managed properly and optimally, then zakat will be one solution to the ultimate goal of the country's economy.

Zakat is a provision that is ordered directly by Allah to have such important wisdom. Zakat in Islam has an important role in the economic empowerment of the people, where zakat acts as a system of mechanisms for the distribution of income and wealth among human beings. Zakat which is well managed can be used to create economic growth and income distribution.²³

Integration of zakat in national economic policy is very necessary. Moreover, theoretically, the application of zakat in the life of the economy will provide a number of important implications. Based on the Qur'an Surah al-Baqaroh verse 275-281, there are three important sectors in the economy according to the Qur'an, namely:²⁴

- 1) The real sector (al-bai '), namely business and trade.
- 2) The financial or monetary sector, indicated by the prohibition of usury.
- 3) Zakat, infaq and alms (ZIS)

Zakat is something that fits perfectly with the problems faced by the Indonesian people today. On the one hand, the majority of Indonesia's population is Muslim. Moreover, poverty is a serious problem that has been faced by Indonesia since independence until now. Because Muslims are the majority, the poverty in Indonesia clearly afflicts Muslims. In this situation zakat should be an effective instrument to fight poverty in Indonesia. But unfortunately, until now zakat is still not optimal for solving national poverty problems.²⁵

This not yet optimal zakat can be proven by the results of research conducted by several institutions, revealing that the potential of the Muslim population's zakat each year is 19.3 trillion.²⁶ Estimation of the worst potential to the ideal potential that might be obtained, which ranges from 1.8 trillion to 32.4 trillion per year. This potential refers to the assumption that, there are 80 million Muslim populations in Indonesia who are obliged to pay zakat, with the amount of zakat issued per month starting from 50-150 thousand, while the percentage of zakat is ranging from 10-100% of 80 million *muzakki*. This potential is a potential source of funding that will be a force for economic empowerment, equal distribution of income and at the same time improve the economy of the people in Indonesia.²⁷

At the time of the King Umar bin Abdul Aziz, zakat was very well managed. At that time the vast Islamic State (almost one third of the world) was no longer found the *mustahiq*, which is the person who has the right to receive zakat, because all the people are still *muzakki* (people who are obliged to pay zakat). That was the first time that the term zakat was exported because there was nothing left in the country for domestic use.²⁸ Likewise with Malaysia. They have managed zakat well. In these countries zakat has a significant effect on poverty reduction. In 2011, there were 410,000 poor families in Mud Region. Then the Malaysian zakat management body called PPZ (Center for Zakat Collection) empowers the *muzakki* to distribute their zakat to the *mustahiq*. As a result, at the end of 2005, the number of poor people in Malaysia was only 1,000 families.²⁹

2. Problems in the Management of Zakat in the Framework of Realizing Community Welfare

2.1. Authorized Institutions in the Management of Zakat in Indonesia

In Indonesia, zakat has been managed from the beginning without state involvement. At the beginning of independence, similar to colonial policy, the government chose a position not to interfere in the management of existing zakat. Thus, zakat is run individually and traditionally, supported by two of the most important religious institutions: mosques and *pesantren* (an Islamic boarding school).³⁰

²³ Indonesia Zakat & Development Report, 2011, *Kajian Empiris Peran Zakat Dalam Pengentasan Kemiskinan, Indonesia Magnificence Of Zakat (IMZ)*, Ciputat, Page. 10.

²⁴ Indonesia Zakat & Development Report, 2011, *Op. cit*, Page.9.

²⁵ Multifah, 2011, *ZIS Untuk Kesejahteraan Umat*, UB Press, Malang, Page. 1.

²⁶ Didin Hafidhuddin, 2007, *Agar Harta Berkah Dan Bertambah*, Gema Insani Press, Jakarta, Page. 5.

²⁷ Tim Penulis Indonesia Zakat Development Report, 2010, *Menggagas Arsitektur Zakat Di Indonesia*, IMZ Press, Ciputat, Page. 111.

²⁸ Didin Hafidhuddin, 2007, *Op. Cit*, Page. 2.

²⁹ *Ibid.*

³⁰ Tim Penulis IZDR, 2011, *Indonesia Zakat & Development Report 2010: Menggagas Arsitektur Zakat Indonesia; Menuju Sinergi Pemerintah dan Masyarakat Sipil dalam Pengelolaan Zakat Nasional*, Cet. II; Indonesia Magnificence of Zakat, Jakarta, Page. 75.

In the New Order era, in general, the state continued to distance itself from the management of zakat. However, in this era there has been a strong awareness to manage zakat collectively which is clearly indicated by the establishment of various zakat management institutions.³¹

Zakat in Indonesia experienced a resurgence in the hands of civil society in the 1990s. This era was later known to be the era of modern professional zakat management based on good management principles and organizational governance. Since this era, the potential for zakat in Indonesia began to be explored with an increasingly significant and widespread impact.³² The most important turning point in the world of zakat in the country occurred in 1999. Since 1999, zakat has officially entered the realm of positive law in Indonesia with the issuance of Law Number 38 of 1999 concerning Management of Zakat.

The enactment of Law Number 38 year 1999 provides conducive climate for integrity and innovation in the management of zakat. It is in this new era that we see Islamic philanthropic fund raising rapidly, followed by increasingly effective and productive utilization. Zakat also transforms from the realm of social charity to the realm of development-economy-society.

However, Law Number 38 Year 1999 as a regulatory and institutional framework for the world of national zakat, is considered far from adequate. According to Yusuf Wibisono, this law does not provide a framework for good governance so that it will prevent the misuse of Islamic social funds and provide adequate protection for zakat payers.³³

After a decade of the implementation of Law Number 38 year 1999, the discourse of amending the Zakat Management Act strengthened. Although many positive changes have been pioneered, there are still many fundamental weaknesses in the management of national zakat that the law cannot answer. These weaknesses stem from the inability of Law Number 38 year 1999 to anticipate problems and challenges of national zakat such as governance, transparency and accountability in zakat management due to the absence of clear regulators and supervisors, partnerships and synergies between zakat management organizations (OPZ) which is not intertwined despite carrying out the same mission, to the problem of zakat and tax relations that also do not go through.

Discourse on amendments to Law Number 38 year 1999 has even emerged since 2003, and strengthened in 2007-2008. Formally, the amendment to Law Number 38 year 1999 was carried out in parliament since 2005 where the Zakat Management Draft which was a change to Law Number 38 of 1999 was included in the National Legislation Program (Prolegnas) in 2005-2009, and even became a priority bill in 2009. But the amendment process in the 2004-2009 parliament did not go smoothly because it only received serious attention in 2009 which was a "political year" in which MPs were busy preparing for the 2009 election process.

The discussion on amendments to the Zakat Law was then carried out again by the new DPR for the 2009-2014 period, through the DPR's initiative bill. The draft law on the initiative of the House of Representatives came out in early 2010, and the DIM (List of Problems) from the government came out in early 2011. After being discussed in two sessions of the new law zakat was passed by the DPR on October 27, 2011. Act Number 23 Year 2011 marks a new era of national zakat management.

The birth of Law No. 23 year 2011 has sparked sharp controversy and the attraction of national zakat management in the public sphere, especially between the government and civil society. The heated public debate about the new law for the lifetime of the corn ended in the Constitutional Court (MK). Application for judicial review (judicial review) of Law Number 23 of 2011 was submitted to the Constitutional Court by dozens of LAZ including the two largest LAZs, *Dompot Dhuafa and Rumah Zakat*, which are members of the Indonesian Coalition of Alms (KOMAZ) on August 16, 2012.³⁴ The *tabayyun* (asking for clarification) constitution by KOMAZ has become "historic" because for the first time in Indonesia a "sharia" law was sued to the Constitutional Court by its own Muslim community. Through a long waiting process, on October 31, 2013 the Constitutional Court rejected most of the main claims and only granted a small number of derivative claims.³⁵

³¹ In this era three types of zakat management institutions emerged. First, zakat management institutions established by local governments. Second, zakat management institutions established by BUMN such as BAMUS BNI (1968), LAZ YAUMIL PT Bontang LNG (1986), and Baitul Maal Pupuk Kujang (1994). Third, zakat management institutions established by civil society such as Al Falah Social Fund Foundation (1987), Dompot Dhuafa Republika (1993), Rumah Zakat Indonesia (1998). *Ibid*, Page. 75.

³² Tim Penulis IZDR 2011, *Op. cit*, Page. 76.

³³ Yusuf Wibisono, 2015, *Mengelola Zakat Indonesia; Diskusi Pengelolaan Zakat Nasional dari Rezim Undang-Undang Nomor 38 Tahun 1999 ke Rezim Undang-Undang Nomor 23 Tahun 2011*, Kencana, Jakarta, Page. 45.

³⁴ See in Irfan Syaqui Bek, "Memaknai Amil Zakat", *Republika*, 1 September 2012 dan "UU Zakat Sudah Sesuai Syariah", *Republika*, 20 September 2012.

³⁵ Application granted; 1) Article 18 paragraph (2) letter a and letter b that, the terms of establishment of LAZ must be "registered as an Islamic mass organization" and "in the form of a legal entity" which was cumulative in nature, changed to an alternative nature, and must still obtain permission from the official authorized. 2) Article 18 paragraph (2) letter d, that the terms of establishment of LAZ must "have a shari'ah supervisor" be changed to have sharia supervisors both internal and external. 3) Articles 38 and 41, the phrase "every person" is amended by excluding individual amil and traditional amil (Muslim leaders, religious scholars and mosque administrators) in areas not yet covered by BAZ and LAZ, simply by notifying zakat management activities to authorized officials .

Since the beginning of Islam, actually the management of zakat has become a broad, *maslahah*-based space for *ijtihad*. Political changes and religious commitments of the ruler have a big impact on the dynamics of zakat management by the state and give rise to sharp discourse among the jurists recorded in classical fiqh studies. The management of zakat funds in the framework of economic empowerment of the people is one of the results of contemporary *ijtihad* that is developing today. *Ijtihad* in the field of zakat has been implemented in Indonesia, both individually and in the constitution. The emergence of such results of *ijtihad* is due to seeing the reality of Muslims who always fall into the lower layers of economic activity; production, distribution and consumption, both in global and local discourses.

In accordance with the big objectives of zakat management as mandated by Law Number 23 year 2011, increasing the effectiveness and efficiency of services in the management of zakat; and increasing awareness of the benefits of zakat to realize community welfare and poverty reduction³⁶, then there are several things that can be reviewed to be given reinforcement in the provisions contained in the zakat law so that these goals can be realized effectively as aspired.

In the management of zakat, the collection and distribution of zakat are two things that are equally important. But the most important thing in managing zakat is the way he takes it in collecting and utilizing the zakat funds. That is what has become a "virtuous and fair" related to the management of zakat so that each zakat management organization can work together, not take their own ways³⁷. Of course with the existence of these rules, the management of zakat carried out by zakat management organizations, both BAZNAS and LAZ, is expected to be better with the increasing trust of muzaki to the zakat management organization.

The birth of Law Number 38 year 1999 which was later revised by Law Number 23 year 2011 and other related regulations³⁸ brought a fresh air to the world of zakat in Indonesia.

With this regulation al-zakat fiqh enters the stage of institutionalization of management in the formal state, although it is still very limited. Regulation is one of the most important variables in zakat development. Among the important lessons from countries that are relatively advanced in the management of zakat, especially from zakat collection such as Malaysia, Saudi Arabia is due to government support and adequate regulation. Because of that, all elements, including scholars and academics, even politicians, must always encourage the creation of a pro regulation on the growth of zakat nationally.

Post-reform, zakat management institutions began to develop in Indonesia, including the establishment of zakat institutions managed by the government, namely BAZNAS (National Zakat Agency) and LAZ (Amil Zakat Institution) which are managed by the community with better and modern management. In order for a government-formed body or an institution established by the community to be given formal authority through the government inauguration, it can display the prime work in the management of zakat with the orientation of the people's economic empowerment, the intervention of the role of the state that carries out coordination, integration and synchronization functions.³⁹

(Source: Constitutional Court Decision No.86 / PUU-X / 2012, dated 28 February 2013, pronounced 31 October 2013, page. 107-109).

³⁶ See Article 3 letter (a) and (b) of Law No. 23 of 2011 concerning the Management of Zakat.

³⁷ Sudirman, 2007, *Zakat dalam Pusaran Arus Modernitas*, UIN Malang Press, Malang, page. 94

³⁸ Until now there have been various laws and regulations governing this problem, including; Law Number 23 Year 2011 as amendment to Law Number 38 of 1999 concerning Management of Zakat. Law Number 17 of 2000 concerning the Third Amendment to Law No. 7 of 1983 concerning Income Tax. Government Regulation No. 14 of 2014 concerning Implementation of Law No. 23 of 2011 concerning Management of Zakat, PP Number 60 of 2010 concerning Provisions for Tax Deduction from Zakat or Mandatory Donations which can be deducted from gross income, Presidential Instruction Number 3 of 2014 concerning Optimization of Zakat Collection, and PMA Number 5 of 2014 and Decisions of the Director General of Islamic Guidance and Hajj Affairs Number D / 291 concerning Technical Guidelines for Zakat Management.

³⁹ Through Law Number 23 Year 2011 has been the role and involvement of the state in the form of legitimacy of organizational structure and coordination (article 5 paragraph 1 and 3 and article 15 paragraph 2, 3 and 4), management control (article 7 paragraph 3 and article 18 paragraph 1 and 2), budgeting for operational costs (articles 30 and 31), and coaching and supervision through facilitation, socialization and education (article 34 paragraph 1, 2 and 3).

The provisions contained in these articles, including several other articles which regulate institutional mechanisms, have triggered protests and dissatisfaction among some, especially from private zakat management organizations (LAZ), who feel that they have been deactivated by the state. The regulation was assessed as an effort to weaken or subordinate LAZ, as a fellow zakat manager in addition to BAZNAS. The centralization of zakat management which is considered by some people will actually hinder the effectiveness of zakat management. This law also considered as not accommodating the principles of justice and democratization of civil rights, even this Law was also considered as an attempt to criminalize LAZ and traditional amil. However, the government provided a rebuttal argument that the mechanism regulated in the legislation was intended to fulfill the principles of responsibility, accountability and transparency, namely guaranteeing legal certainty of LAZ while eliminating public doubts about LAZ. The criminal provisions that are also regulated in the Act aim to enforce the provisions of the prohibition

Law Number 23 of 2011 is a form of shari'ah sharia into positive law as well as efforts to achieve good governance in the management of national zakat. As the opinion of the Indonesian Ulama Council (MUI) presented at the judicial review session at the Constitutional Court stated that Law No. 23 of 2011 was in accordance with the values of the Koran, hadith, and fiqh, which were not accommodated in Law Number 38 In 1999 beforehand, specifically regarding the unification of zakat management.⁴⁰

Zakat is *mahdah* activity with a special position in Islam, that is according to the Qur'an QS. al-Taubah/9: 103; "Khuz Min Amwalihim", then the authority of zakat collectors is the government. Thus, ignoring the role of the state in the management of zakat is contrary to the Koran. In addition, the security of zakat funds will be more secure if managed by institutions that have legal authority and certainty.

The management of zakat before the existence of Law No. 23 year 2011 runs is liberal, where anyone can manage zakat as freely as possible without good governance, so the presence of Law No. 23 of 2011 is appropriate in order to prevent the liberalization of zakat management and enforce governance of national zakat. Law Number 23 year 2011 is still in coordination, its direction should be towards full centralization, especially in collection. If this spirit is weakened, as sued by some circles, then the management of zakat will turn to the spirit of liberalization where the implementation can be left to anyone, including foreign parties.

In order to optimize the potential of national zakat that has not been widely explored, it needs a complement in the form of a top-down approach that has the power of intervention. Law Number 23 Year 2011 gives reinforcement to zakat where the state is mandated to contribute to building national zakat. The greater role of the state and the increasingly strong position of BAZNAS must be utilized as well as possible for the integration of zakat in state policies, especially fiscal policy and improvement of community welfare.

In connection with that, the management and distribution of zakat is more directed and fulfills the target, then the institution that is authorized to manage and distribute zakat is only the National Zakat Agency (BAZNAS) and the Regional Zakat Agency (BAZDA). In this case, there must be coordination and synchronization between BAZNAS and BAZDA. With the involvement of community participation through LAZ, this is a weakness of Law Number 23 year 2011 which has an impact on the ineffectiveness of the potential of zakat as an instrument for the realization of public welfare. Although LAZ's involvement in zakat management is based on certain requirements, it is feared that the distribution of zakat is not directed and fulfills the target.

2.2. Absence of Fines Sanctions for Zakat Payers that Negligence Zakat in Law Number 23 year 2011

The presence of Law Number 23 year 2011 concerning Management of Zakat drastically changes the national zakat regime by centralizing the management of national zakat entirely by the government through the BAZNAS (National Zakat Agency). As a law, Law Number 23 Year 2011 concerning Management of Zakat is arranged based on three main bases, namely: philosophical, sociological and juridical. Philosophical foundation, the law seeks to explain the existence of the principles of divinity and social justice contained in Pancasila. Through zakat, the principle of divinity can be seen considering zakat is one of the teachings of Islam. Likewise, the principle of social justice is also manifested by the placement of equity and social solidarity as an important principle embodied in the will to realize mutual benefit⁴¹. The sociological foundation is based on the urgent need for legislation that can create good governance in the management of zakat, infaq and shadaqah. The existing management of zakat, infaq and shadaqah is considered to have weaknesses in the aspects of public accountability, accountability, transparency and institutional arrangements.⁴²

The juridical basis refers to the provisions of the constitution which states that the poor and neglected children are maintained by the State as contained in the 1945 Constitution of the Republic of Indonesia Article 34 paragraph (1). That is, the state has an obligation to maintain the poor and neglected children and empower them. Empowerment can be done effectively through zakat, especially for Muslims as a community group identified as having the largest number of poor people.⁴³

There are four messages contained in Law Number 23 year 2011, namely:⁴⁴

- a. Constitutionally, that Law number 23 of 2011 is in accordance with the 1945 Constitution of the Republic of Indonesia Article 20, Article 21, Article 29, and Article 34 paragraph (1).
- b. Juridically, there is a vertical synchronization between Law Number 23 of 2011 and the Constitution of the Republic of Indonesia in 1945, in which this Law has fulfilled legal principles, namely:
 - 1) Legal Certainty Principles
 - 2) Amanah (trusted) Principle
 - 3) Justice Principle
 - 4) Benefit Principle
 - 5) Transparency principle

norms, not in the context of criminalizing LAZ and traditional amil. Read more; Yusuf Wibisono, *Op. cit*, Page. 168-182.

⁴⁰ Mahkamah Konstitusi, "Risalah Sidang IV Perkara No, 86/PUU-X/2012", 17 October 2012, Page. 5-7.

⁴¹ Kementerian Agama RI Direktorat Jenderal Bimbingan Masyarakat Islam Direktorat Pemberdayaan Zakat, 2013, *Standarisasi Amil Zakat di Indonesia Menurut Undang-undang Nomor 23 Tahun 2011 tentang Pengelolaan Zakat*, ttp, Jakarta, Page. 34

⁴² *Ibid*

⁴³ *Ibid*

⁴⁴ See <http://www.lmz.or.id>, diakses Pada Tanggal 22 Maret 2017.

- 6) Supervision Principle
 - 7) Accountability Principle
 - 8) Professionalism Principle
- c. Ideologically, that the State is obliged to regulate the procedures for implementation in order to improve the quality of the people through effective and efficient zakat management
 - d. Philosophically, Law Number 23 of 2011 concerning Zakat Management aims to cut the chain of poverty.
 - e. Socio-Politically, Law number 23 of 2011 concerning Zakat Management aims to encourage the integration, synergy and clear coordination in the management of zakat and other social religious funds can be integrated and integrated from the center to the regions so as to create programs that are right on target, the right amount and the right time for the poor as the main *mustahik* of zakat.

Law No. 23 of 2011 is a law that specifically regulates the activities of planning, implementing and coordinating in the collection, distribution and utilization of zakat. In Act Number 23 of 2011, it is explained that Zakat is a property that must be issued by a Muslim or business entity that is given to those who are entitled to receive it in accordance with Islamic law. Furthermore, it was explained that *muzakki* is a Muslim or business entity that is obliged to pay zakat.

The mandatory word when it comes to regulation means that it must not or must be carried out, until there is an exception arrangement. However, the force against the *muzakki* who are the subject of zakat (people who issue zakat) in our positive law is not strong or firm. This is what the government must pay attention to in the future, if the government wants to empower the economic system of the people through zakat, it must reinforce the forced power of the obligation to pay tithe for the *muzakki*, if it is found that *muzakki* does not pay zakat, then the application of the law (sanctions) can be forced.

Weakness of Law number 23 of 2011 is the problem of regulating compulsory zakat (*muzakki*). In the general provisions in Law number 23 of 2011 it is explained that *muzakki* is the subject of compulsory zakat in the form of a person or legal entity. Law No. 23 of 2011 in the general provisions has mentioned the existence of *muzakki*, but in the articles it does not regulate much about the obligatory zakat (*Muzakki*), as the subject of compulsory zakat, which concerns the category of obligatory zakat (*muzakki*), who or what body only the category of compulsory zakat (*muzakki*), how far is obligatory zakat (*muzakki*) has the obligation to pay zakat, in the amount of the amount of assets owned by the obligatory zakat (*muzakki*), how the calculation mechanism, how is the obligation to pay zakat, and how to sanction if he as obligatory zakat does not pay zakat.

In Law Number 23 year 2011, there is no single article that includes fine penalties for the obligatory zakat who do not carry out the obligation to pay zakat. Whereas the rules regarding these penalties are considered very important because if there is no sanction for those who violate or do not want to pay zakat then the existence of Law No. 23 of 2011 is not functioning, has no binding power or force.

Theoretically the law of law, that the rule of law is binding and compelling for the object of law. So that for those who violate the rule, whoever the person is, from whatever group and class he will be subject to sanctions. The rules regarding fines are very important to show the existence of Law No. 23 of 2011 is binding and compelling for all subjects of compulsory zakat, *muzakki*, which comes from all Muslims and / or legal entities owned by Muslims. In order to increase the receipt of zakat, fines must be imposed on the obligatory zakat which does not fulfill the zakat obligation. These fine sanctions are part of administrative sanctions that are applied to violations of administration or administrative laws. Thus, the theory of fines which are part or form of administrative sanctions must be formulated in Law Number 23 year 2011. With the sanctions imposed, the obligatory zakat that does not fulfill the obligation of zakat is subject to fines, as well as the provisions of taxpayers who are late in paying taxes.

2.3. Harmonization About Relations Between Zakat and Tax in Indonesia

Taxes and zakat are two instruments for collecting public funds. Tax is defined as an instrument for collecting funds used by the government to finance the running of the government. One of them is to finance infrastructure and various facilities needed by the community. Meanwhile, zakat is defined as an instrument for collecting funds that has been set by God in the Qur'an for Muslims with a certain amount. Unlike taxes, the use of zakat is more limited. Zakat can only be used for the interests of eight groups (*ashnaf*) in the Qur'an. One of them is for the poor. In other words, zakat is only intended for social purposes.⁴⁵

In principle, both tax and zakat have in common, namely the same goal to solve economic problems and both have been regulated so that they can be managed in a manner deemed appropriate to achieve that goal, namely by depositing the payment to an official institution that has been approved by the government. In addition, not everyone is charged with the obligation of these two levies, all of which are returned to the minimum limit to be liable to be obliged to pay taxes and zakat.⁴⁶

Zakat and taxes, although both are obligations in the field of property, but both have a specific philosophy and both are different in nature and principle, different sources, objectives, parts and levels, in addition to different principles, objectives and guarantees. After thirteen centuries ago it can be seen, that zakat still occupies the highest level compared to the results of modern financial and taxation thinking, both in terms of principles and laws.⁴⁷

⁴⁵ Noor Aflah, *Op. Cit*, Page. 73.

⁴⁶ See [Http://Www.Zisindosat.Com](http://Www.Zisindosat.Com). Diakses Pada Tanggal 23 April 2017.

⁴⁷ Yusuf Qhardhawi, 1996, *Op. cit*, Page. 998.

The connection between zakat and tax can be seen in the relationship between the two, which are equally regulated in the Indonesian positive law which is equal, in the form of laws. Therefore the position of zakat and tax is the same, there is no higher or lower. The relationship between zakat and tax can be seen in the force, the power and the institution that manages it.

Forced power in zakat as affirmed by one of the points in the Zakat Management Law that "Zakat is a compulsory asset set aside by a Muslim or a body that is owned by a Muslim in accordance with the provisions of religion to be given to those who are entitled to receive it" ... must for someone to do it.

The word compulsion or mandatory when it comes to regulations means that it must not be carried out, until there is an exception arrangement. But the forced power of zakat on Indonesian positive law is not as strong and as forceful as the forced power of taxes regulated in the tax laws which are equally binding. This is what must be considered in an effort to empower the economic system of the people through zakat by muzakki or tax by the obligatory zakat (mukhârij), the need for effectiveness of forced power to both. Zakat and tax are two important instruments in developing Indonesia. The reason is, both are used to encourage the improvement of the life of Indonesian society. Therefore, both must be strived to continue to grow and develop. Paying zakat is the responsibility of a Muslim, while paying taxes is the responsibility of every citizen.⁴⁸

Various opinions have now begun to develop among the public about the similarities and differences between zakat and tax. Some equalize absolutely, which is the same in their legal status, procedures for their acquisition, and their utilization. Others distinguish it absolutely, differing in understanding, purpose, procedure for taking, as well as its use. However, there are those who see that on the certain side there are similarities between the two, while on the other hand, there are fundamental differences between the two.⁴⁹

Based on the description above, it can be stated the points of equality and difference between zakat and tax, as follows:

- a) The similarities between tax and zakat
 - (1) The elements of coercion and obligation which are a way to generate taxes are also included in zakat. If a Muslim is late paying zakat, because faith and Islam are not yet strong, here the Islamic government will force it, even they fight those who are reluctant to pay zakat, if they have power.
 - (2) If the tax must be deposited to the central or regional state institutions, then so does zakat, because basically zakat must be handed over to the government as an object mentioned in the Qur'an: *amil zakat (al-alamina alaiha)*
 - (3) Among the tax provisions is the absence of certain rewards. Taxpayers submit their taxes as members of the community. Likewise in zakat. Obligatory zakat cannot get a reward. The obligatory zakat (muzakki) is obliged to give his wealth to help the community and help them to overcome poverty, weakness and suffering of life.
 - (4) From the point of view there are similarities between the two, namely to solve the economic problems that exist in society.⁵⁰
- b) The difference between zakat and tax
 - (1) The legal basis for zakat is taken from the Qur'an and Sunnah, while the legal basis for tax is the State Law in accordance with the provisions made by the State.
 - (2) Zakat is an obligation and one of the pillars of Islam and is a worship of Allah and His Messenger, while tax is an obligation made by humans and is an implementation of obedience to the State
 - (3) Nishab and the level of zakat are determined by Allah and His messengers, while taxes depend on the provisions made by the State concerned
 - (4) Needs and rules continue until the end of time, while taxes depend on the needs and provisions made by the State and can be abolished if the state wishes
 - (5) People who get the obligation of zakat are only Muslims if they have fulfilled the requirements, while taxes are the obligation of all citizens of the country concerned
 - (6) Objects or posts of zakat acceptance are eight groups (*ashnaf*) as determined by the Al-Qur'an and Sunnah, while taxes are allocated for payment of State operations and development (*fiscal*)
 - (7) Assets subject to zakat are only halal, good and productive assets, while taxes are collected from all types of property
 - (8) Zakat is the granting of ownership rights of others contained in the assets owned by muzakki, so zakat is not a gift from a rich person to the recipient of zakat (*mustahik*). While the tax is forcibly deducted from various personal property, companies, institutions, and the like that are submitted to the State treasury in accordance with conventional tax regulations.
 - (9) Zakat of assets required for property that meets certain requirements, including property is an excess of basic needs, is not indebted, and must reach nishab, while taxes are not taken with due regard to these conditions, and sometimes taxes are withdrawn from poor people who are below the limit of sufficiency is the same whether he has debt or not.⁵¹

Today, Indonesian Muslims are still subject to a double burden, namely paying zakat and taxes. This dualism of collection in turn naturally will make it difficult for property owners or owners of income. In recent years, the issue of zakat as a tax deduction

⁴⁸ Noor Aflah, *Op. cit*, Page. 90.

⁴⁹ Didin Hafidhuddin, 2008, *Op. cit*, Page 51.

⁵⁰ Hikmat Kurnia Dan A. Hidayat, *Op.cit*, Page. 35.

⁵¹ *Ibid*, Page. 35

continues to echo in the country. The reason is that until now, new zakat is stipulated as a deduction from taxable income (PKP).⁵²

In Law Number 36 year 2008 concerning Income Tax, the exemption from tax object is determined; assistance or donations, including zakat received by the amil zakat body or amil zakat institution which is formed or authorized by the government and received by the recipients of the zakat. It is entitled or religious contributions that are compulsory for adherents of recognized religions in Indonesia, which are accepted by religious institutions formed or authorized by the government and received by recipients of entitled donations. The provisions are regulated by or based on Government Regulations.⁵³

To follow up with Law Number 36 year 2008 concerning Income Tax where this law has a clause which states that zakat and other religious contributions are used as one component of costs that can reduce Taxable Income (PKP), then Government Regulation Number 60 is issued Year 2010 concerning Zakat or Religious Donations That Are Compulsory Which Can Be Deducted from Gross Income.⁵⁴

In Article 1 paragraph 1 of Government Regulation Number 60 year 2010 concerning Zakat or Religious Donations that are Compulsory and Deductible from Gross Income, the scope of zakat and other religious contributions that can reduce taxable income include two things, namely:⁵⁵

- a) Zakat on income paid by an individual taxpayer of Islam and / or by a domestic corporate taxpayer owned by the followers of Islam to the amil zakat body or amil zakat institution established and authorized by the government.
- b) Religious contributions which are compulsory for domestic corporate taxpayers who are owned by followers of Islam, which are recognized in Indonesia which are paid to religious institutions that are established or authorized by the government.

The Government Regulation provides space, not only to the followers of Islam, but also to adherents of other religions, to be able to take advantage of this facility for every compulsory religious contribution that has been given. The technical implementation of this regulation is in accordance with Government Regulation Number 60 year 2010 will be regulated by the Minister of Finance Regulation (article 3).⁵⁶

In Article 2 of Government Regulation Number 60 of 2010 concerning Zakat or Religious Donations that are Mandatory in nature that can be deducted from Gross Income, confirms that if zakat and compulsory religious contributions are not paid to official and legal institutions, such as the Zakat Agency (BAZ), Amil Institution Zakat (LAZ), and other religious institutions, this rule does not apply.⁵⁷

If zakat can be a tax deduction, the amount of zakat funds can increase significantly. The reason is that zakat payers do not have a double burden, namely paying zakat and taxes. Thus, the muzakki are encouraged to consistently pay zakat. In addition, if zakat can indeed be used as a tax deduction, then both instruments can be encouraged to support government programs. This is done by encouraging tax management for non-social infrastructure purposes, while zakat for social management.⁵⁸

Zakat and tax relations were first introduced in Law Number 38 year 1999 as a fiscal incentive for zakat payers by making zakat as a deduction from PKP (tax deduction)⁵⁹. The spirit of this provision is also accommodated in Law Number 23 Year 2011, with the intention that Muslim taxpayers are not subject to double burden, namely the obligation to pay zakat and taxes (articles 22 and 23). Awareness of paying zakat is also expected to spur awareness of paying taxes.

In practice, asking for zakat as a tax deduction is also not easy if muzaki fails to obtain Evidence of Zakat from the BAZNAS as required by the tax authorities at the operational level (Tax Service Office). An interesting experiment took place in the Province of Nanggroe Aceh Darussalam. Through Law Number 11 year 2006 concerning the Government of Aceh, zakat is treated differently and in the Province of NAD (Nanggroe Aceh Darussalam), namely (i) zakat is one of the sources of provincial and district/city government (PAD) Regional Revenue (article 180) and is managed separately by Baitul Mal Aceh and Regency/City Baitul Mal (article 191); and (ii) zakat paid is a factor in reducing the amount of income tax payable from the taxpayer (article

⁵² Noor Aflah, *Op. cit.*, Page. 74

⁵³ Lihat [Http://Www.Baztanahdatar.Com](http://www.Baztanahdatar.Com), accessed on 17 May 2017.

⁵⁴ Indonesia Zakat & Development Report 2011, *Op. cit.*, Page. 112.

⁵⁵ *Ibid.*, Page. 113.

⁵⁶ *Ibid.*

⁵⁷ *Ibid.*

⁵⁸ Noor Aflah, *Op. cit.*, Page. 75

⁵⁹ The provision of zakat as a new tax deduction was accommodated in the PPh PPh after discussion in the DPR. Law No.17 / 2000 affirms Law No.38 / 1999, namely zakat received by BAZ / LAZ and mustahik, not included as tax objects, as well as zakat income paid by private taxpayers of Islam and / or domestic bodies owned by adherents Islam to BAZ / LAZ, is a reducing factor in determining the amount of PKP. However, zakat as a tax deduction can only be implemented three years later after the issuance of the Director General of Taxes Decree No. KEP-163 / PJ / 2003 concerning the Treatment of Zakat on Income in the Calculation of Income Tax PKP, which explains that: (i) the income referred to is income which is a tax object that is subject to non-final income tax; and (ii) the amount of zakat that can be deducted from the PKP, which is 2.5% of the total income.

192). In other words, zakat has become a tax credit in Aceh. But until now this provision has not been accommodated by the Director General of Taxes so that it cannot be implemented.

In the dynamics of amendments to Law Number 38 year 1999 in parliament, one of the crucial issues that also surfaced was the zakat discourse as a tax deduction. The discourse supported by the government (Ministry of Religion) clearly collided with the attitude of the tax authority (Ministry of Finance), which until the discussion warmed up in the parliament, still adopted zakat as a deduction from taxable income/PKP (tax deduction). As if denying the discourse that is being heated up in this debate in the discussion of the Zakat Draft in the DPR, the government issues Government Regulation Number 60 year 2010 concerning Zakat and Religious Donations that are Mandatory that can be deducted from Gross Income, as mandated by Law Number 36 year 2008, which confirms that zakat is only as a tax deduction and this facility is only valid for zakat distributed through official BAZ/LAZ authorized by the government.⁶⁰ The above facts indicate the weak coordination between the zakat authority and tax authorities, from the highest level to the lowest level.

Harmonization of zakat and tax regulations is also not going well. Tax-zakat relations are built on a non-taxation law regime and without involving tax authorities. This was rewarded by the weak enforcement of zakat and tax relations in the field. The failure of zakat experiment as a tax credit in Aceh and the issuance of Government Regulation Number 60 of 2010 in the middle of the deliberation of the Zakat Draft Law, clearly shows the tax authority's resistance to zakat discourse as a tax credit. National tax-zakat with a short-term goal is used to fundamentally improve the implementation of zakat as a tax deduction. At the same time, the world of national zakat should concentrate on improving good governance in the world of national zakat by strengthening credible zakat authority.

D. Conclusion

The problem of zakat management in the framework of realizing the welfare of the people is based on the weakness of Law Number 23 year 2011, namely the management of zakat is not centralized under the authority of the government (BAZNAS), but it involves the participation of the community through LAZ. Then Law Number 23 Year 2011 does not determine the penalty for the obligatory zakat who does not fulfill the obligation to pay zakat, and only determines the sanction of imprisonment and/or criminal penalties for BAZNAS administrators who misuse the management and distribution of zakat. This result in collection, management and distribution of zakat is ineffective and inefficient, so that zakat has not been able to be used as an instrument to realize public welfare.

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⁶⁰ As a follow up to PP No. 60/2010, Director General of Taxation Regulation No. PER-33 / PJ / 2011 stipulates 20 philanthropic institutions recognized by the Director General of Taxes, namely: BAZNAS, Dompot Dhuafa, Takaful Amanah Foundation, PKPU, Baitul Maal Muamalat, YDSF, Baitul Maal Hidayatullah, LAZ Persis, Bamuis BNI, LAZ BSM Umat, LAZ DDII, YBM BRI, Baitul Maal Foundation Wat Tamwil, Baituzzakah Pertamina, DPU Daarut Tauhid, Rumah Zakat, LAZIS Muhammadiyah, LAZIS NU, LAZIS IPHI, and Indonesian Christian Religion Institutions.

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