

LEGAL CONSTRUCTION OF ZAKAT BASED ON LAW NUMBER 23 OF 2011 CONCERNING ZAKAT MANAGEMENT

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Abstract

This study aims to ascertain the Legal Construction of Zakat Management as stated in Law Number 23 of 2011 on Zakat Management. This study employs a juridical-normative approach, which is a method based on laws and regulations as well as theories and concepts about the statute's reach about zakat regulations. Originating in Indonesian Islamic teachings, zakat was proclaimed a favorable legislation by Legislation Number 23 of 2011 concerning Zakat Management. The position of zakat as a special worship has great potential to improve the welfare of Indonesian Muslims if it is managed and utilized effectively. The study concludes that Law Number 23 of 2011 concerning Zakat Management should be able to improve the efficiency and efficacy of zakat management services and the advantages of zakat in achieving poverty reduction and community welfare. This law strengthens the institutional framework for managing integrated zakat into a single integrated unit, enabling BAZNAS (Provincial and Regional BAZNAS) to become the sole institution with zakat authority and LAZ to support the enforcement of zakat collection, distribution, and utilization. Thanks to this law, institutions that collect zakat will be able to do so more effectively. The application of fines in Aceh to zakat payers (muzakki) who do not want to fulfil their obligations by paying zakat, which has been regulated in Aceh Qanun Number 10 of 2007 concerning Baitul Mal, as the true implementation of Islamic law. The provisions of this sanction cannot be applied in Law Number 23 of 2011 concerning Zakat Management because the Indonesian state is based on Pancasila, not on Islam, unlike Aceh, which is a special autonomous region. In the zakat law, fines can only be given to amil who commits irregularities and misuse of zakat funds, because this is included in criminal acts.

Keywords: Construction; Zakat Law; Zakat Management.

INTRODUCTION

Islamic law has strong roots in Indonesia because it has existed since Islam came to Indonesia in the 7th century AD. It grew alongside Indonesian society, side by side with customary law (Muhyar Fanani, 2008). Even between the two, they influence each other. (Jazuni, 2005) Islamic law can also be a source of national law along with other sources that have long existed as the legal

consciousness of the Indonesian people. Islamic law remains valid for Muslims as it has been made a legal policy by the Dutch colonial government since 1848 as long as Muslims apply it to themselves. (Mahfud, 2007)

Various ways and efforts to implement Islamic law in Indonesia have long been carried out. If the ideologization of Islamic law is politically considered a total failure, then from a sociological, legal aspect, the effort



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continues to process through the struggle to formalize Islamic law into a national legal product. (Rais Ahmad, 2006) Islamic law is one of the supporting elements besides customary law and Western law, which always contributes to the norms and legal values that apply in the lives of Indonesian society. The existence of Islamic law in Indonesia's national legal system has been a struggle for survival throughout the country's legal history. What is known as the notion of existence is how Islamic law has consistently reinforced its existence over that period, both as written and unwritten positive law in various areas of legal life and practice. (Abdul & Teguh, 2006)

Based on its development, Islamic law has become the choice of the people in Indonesia because theologically, its teachings are based on belief and are felt to provide peace for its adherents. By accepting these teachings, the community willingly and obediently submit to the teachings of Islam in various dimensions of life. (Abdul Manaf, 2008) . Islamic law has a significant influence on positive Indonesian law, especially in several areas such as family law (marriage and divorce), economic law (banking), and criminal law. Several laws that show the influence of Islamic law on positive Indonesian law include the Hajj Pilgrimage Law, the Zakat Management Law, the Pesantren Law, and the Compilation of Islamic Law. Therefore, to ensure the implementation of Islamic law in the midst of society in Indonesia, one of which is in the form of codification into positive law, which aims to make the implementation of Islamic law in Indonesia more functional in the lives of Islamic society in Indonesia.

Every citizen's freedom to embrace and worship is guaranteed under Article 29 of the 1945 Constitution of the Republic of Indonesia, which is referred to as the 1945 Constitution of the Republic of Indonesia. The definition of worship according to Islam does not only include the relationship between humans and Allah (*worship mahdhah*) but also includes relationships between humans (*muamalah*). Therefore, the relationship between religion and state in Indonesia is very synergistic and not in a dichotomy that separates the two. The legitimacy of the existence of religion in the jurisdiction of the Unitary State of the Republic of Indonesia (NKRI) and the ability to carry out worship according to their respective faiths and beliefs are constitutionally protected. (Rahmad & Rais, 2006)

Zakat law, which is required of all Muslims who have fulfilled the requirements, is one of the cornerstones of Islam. Zakat's dedication is highly valued in Muslim law. To create the Islamic society that Allah SWT desires and to work toward maintaining the dignity of the ummah, zakat is an essential form of prayer. According to the Koran, Zakat payments are one of the characteristics of those who believe in them. Zakat is a two-dimensional, vertical, and horizontal kind of worship. It is an act of deference to Allah and a duty to fellow humans. Zakat is also often referred to as a serious worship of wealth (*maaliyah ijthadiyah*). The importance of Zakat can be seen from the many verses juxtaposing the command to pay zakat with the command to pray. (Hikmat & Hidayat, 2008)

Suppose zakat has reached the nisab, a clause establishing a minimum amount

for the need to provide zakat is taken vertically. This also applies to the products for which zakat is required. The rules established by fiqh experts govern the distribution of excess assets. Groups eligible to receive zakat are distributed equally or horizontally. (Abdul, 2006) With the publication of Law Number 38 of 1999 about Zakat Management, zakat has been a part of Indonesian positive law since 1999. Later on, Law Number 23 of 2011 about Zakat Management amended this law. (Khairina, 2019) In the past, zakat rules in Indonesia were primarily circulars, like the Ministry of Religion's Circular Letter No. A/VII/17367 of 1951, which carried on the Dutch regulation. (Solikhan, 2020)

The explanation above clarifies that zakat is more than a self-centred way to fulfil duties. It also aims to discourage accumulation, promote social fairness, reduce the wealth gap, and facilitate the government's carrying out of development initiatives. Zakat was well administered under Caliph Umar bin Abdul Aziz. Since everyone was now required to pay zakat, there were no more *mustahik* or persons who were eligible to receive it because the Islamic State occupied nearly a third of the world at that time. That was the first time the term zakat was exported because, in the country, there is no longer anything worthy of sympathy. Likewise, Malaysia has managed Zakat well. In this country, zakat has a significant influence on reducing poverty rates because the Malaysian zakat management agency called PPZ (Zakat Collection Center) empowers *muzakki* to channel their zakat to *mustahiq* well. (Didin, 2007)

Main provisions of the Constitution NRI In 1945, the national economic

system was included in Chapter XIV Article 33 of the 1945 Constitution of the Republic of Indonesia. The provisions of the national financial system are indeed only in one article consisting of five verses. However, these provisions must be elaborated consistently with the ideals and foundations of the state based on the basic concepts desired by the nation's founders. In addition, the national economic system must be developed regarding human rights, which also include economic rights, as well as provisions for the welfare of the people. (Jimly, 2005)

The entry of zakat into the realm of positive law in Indonesia marks a new era of religious empowerment for social welfare. In common *law* countries, charity law has been the framework for hundreds of *years* of references that link charitable-social activities towards poverty alleviation in particular and social inclusion issues in general. Charity law *explicitly* imposes the duty to meet the needs of weak social groups.

The creation of a law on charitable activities has strong arguments. The creation of a law on philanthropic activities in a democracy is closely related to the State's respect and protection of the basic democratic rights of citizens, such as freedom of association, freedom of expression, freedom from discrimination, and freedom of thought, belief and religion.

Zakat is an excellent fit for the issues the Indonesian people face. Even though the majority of Indonesians are Muslims, poverty has grown to be a significant issue that the country has faced ever since gaining independence. Muslims in Indonesia are impacted by poverty

because they make up the majority. Zakat should be a valuable tool in fighting poverty in Indonesia. Regretfully, zakat has not yet been shown to be the best solution to the nation's poverty. (Multifah, 2011)

One of Islam's pillars, zakat, is crucial to boosting the economy of the populace. However, until now, zakat is still a normative conceptual framework that is aspired to. In reality, various facts have proven that countries with Muslim-majority populations, including Indonesia, are still classified as Developing Countries with high poverty rates. (Ahmad Dakhoir, 2015)

Zakat is a very important part of Islamic teachings and, therefore, cannot be ignored by every Muslim. In Islamic countries, zakat is used as a means to advance the welfare of its people. However, zakat is very different from tax; zakat is a command from Allah, while tax is regulated by laws formulated by the House of Representatives. Indonesia, the country with the largest Muslim population in the world, has also paid attention to one aspect of zakat law. The adoption of Law Number 23 of 2011 regarding Zakat Management demonstrates this concern and the positivization of Islamic law.

The fifth Pancasila principle is intellectually manifested in the creation of Law Number 23 of 2011. Namely, "Social Justice for All Indonesian People" Article 34 paragraph (1) of the Republic of Indonesia's 1945 Constitution, which declares that "The poor and abandoned children are cared for by the State," is then constitutionally expressed in the law. Based on the philosophical and constitutional basis, it shows that the state

(government) is obliged to improve the welfare of its people. Generally, the poor and abandoned children, including the *dhuafa*, through Zakat Management as regulated in Law Number 23 of 2011

Law Number 23 of 2011 aims to improve zakat management's efficacy and efficiency. Planning, carrying out, and coordinating the actions involved in zakat collection, distribution, and use are all part of the planned zakat management. The National Zakat Agency (BAZNAS) manages Zakat in this instance, and community organizations participate through the Zakat Agency (LAZ). (Haryanto et al., 2023)

The implementation of Law Number 23 of 2011, a positive law based on Islamic law, is anticipated to enhance the well-being of the Muslim population, which is categorized as less affluent, through the management and utilization of zakat. However, the reality shows that the existence of the law has not been able to make zakat an instrument for improving the welfare of the community. Indonesia is a country whose population is Muslim. With these conditions, the existence of zakat actually has a fairly large potential. The government can enhance communal welfare by effectively and efficiently managing and utilizing zakat.

The existence of Law Number 23 of 2011 shows a weakness or deficiency in its legal construction. (Mafruhah, Istiqomah, Mulyani, & Ismoyowati, 2019) According to the law, Muslims who can do so are required to pay zakat in compliance with Islamic doctrine. "Zakat is property that must be issued by a Muslim or business entity to be given to those entitled to receive it in accordance

with Islamic law," according to Article 1 Number 2 of the Law. Additionally, according to Article 1 Number 5, "Muzaki is a Muslim or business entity that is required to pay zakat."

Zakat payment is required of Muzaki, who is competent in fulfilling this commitment in compliance with Islamic law. From the perspective of legal principles, the obligation to pay zakat for Muzaki who are able contains imperative legal principles. Imperative legal principles or coercive legal principles are legal principles that must be obeyed a priori. This means that if someone wants to do a certain act, then he must abide by certain legal principles related to the act. (Soejono Soekanto, 1986) In general, an imperative legal principle is accompanied by certain sanctions if the legal principle is not obeyed and complied with.

Law 23 of 2011 establishes an obligation for muzaki who are able to pay zakat, so the legal rules must be implemented properly. Law Number 23 of 2011 does not establish a penalty for muzaki who do not pay zakat, with the exception of zakat administrators who abuse zakat management. Therefore, even though paying zakat is required for muzaki who are able to do so, the legal regulations are neither obligatory nor binding. With the absence of this sanction (Wahyuni, Junaidi, & Wandu, 2023) then, it can be ascertained that among the muzaki, some do not fulfil their zakat obligations or pay zakat not in accordance with the specified requirements.

Law Number 23 of 2011 was created to maximize and optimize the government's efforts to gather, distribute, and use zakat monies for the community's benefit. Although muzaki who do not

fulfill the obligation of zakat will still receive sanctions from Allah in the afterlife, this does not guarantee that muzaki will carry out the provisions of zakat regulated according to Islamic law. Therefore, the obedience and compliance of muzaki in fulfilling the obligation of zakat depend on the awareness and level of faith of Muslims towards the teachings of their religion. To increase zakat receipts, which are subsequently efficiently handled and used to enhance communal welfare, it is imperative that tangible fines be established through affirmative law for muzak who fail to fulfill their zakat obligations.

The urgency of fines for muzaki who do not fulfil their zakat obligations has emerged since the enactment of Law Number 38 of 1999 concerning Zakat Management before being amended by Law Number 23 of 2011. (Hakim, 2016) Minister of Religion Muhammad Maftuh Basyuni, at that time, in a working meeting with the Jakarta Regional Representative Council (DPD), proposed that the threat of punishment provisions be included for muzaki who do not pay zakat. As a result, Indonesia's Zakat Management has not produced sufficient outcomes nine years after Law Number 38 of 1999 was passed. This is because Law 38 of 1999's zakat payment requirement is based on muzak knowledge, and nonpayment of zakat carries no penalties, meaning that zakat collection is never maximized. For this reason, it is necessary to include penalties for muzaki who do not pay zakat.

RESEARCH METHODS

This study employs normative juridical legal research as its methodology, offering an evaluation and rationale of the phenomena arising from legal construction. The approach is founded on the primary legal material by analyzing theories, concepts, legal principles, rules, and regulations in this research. The methods that are employed include case, statutory, and conceptual methods. Data from the statutory regulatory process and the case approach are chosen for the qualitative descriptive analysis used in this study. Data classification based on legal material categories is the outcome of data selection.

RESULTS AND DISCUSSION

1. The Position of Islamic Legal Norms in the Development of National Law

The development of Islamic law has been implemented and entered into the area, and the positive law of Indonesia is increasingly open. The expanding authority of Indonesia's religious courts to handle matters of Muslim family law further supports this trend. This is demonstrated by the passage of Law Number 3 of 2006, which amends Law Number 7 of 1989 on Religious Courts. The supreme authority of religious tribunals is now Islamic law. The only civil laws involved in the proceedings govern relationships between Muslims, particularly those pertaining to marriage, divorce, inheritance, waqf, zakat, grants, and sharia economics. (Warkum, 2005)

According to Juhaya S. Praja, this is inextricably linked to its historical aspect, which has long existed in Indonesia. It is

not overly dramatic that the theory of *receptio in complexu* was used as a guide by the government when drafting regulations for Muslims in the early years of Vo's rule. Muslims were subject to the full power of Islamic law throughout this time. According to Article 75 of the *Regerings Reglement* (RR) of 1855, among other things, "religious laws (*godsdiensstige wetten*) must be enforced by Indonesian judges." (Juhaya, 1994)

Applying Islamic law in Indonesia is grounded on historical considerations and the country's diverse or pluralistic society. (Fahmi, 2012) Suparma Usman stated that Indonesia is a very diverse legal state with all cultures. In the development of law in Indonesia, Islamic law is included as a source of law. (Suparman, 2001)

Muchsin stated that Islamic law is religious; according to history, before the Dutch colonizers came to Indonesia, Islam had been accepted by the Indonesian state. The recognition of Islamic law, such as *the Regerings Reglement*, started in 1955; the Netherlands emphasized its recognition of Islamic law in Indonesia by strengthening the theory of *Receptio ini complexu*, which is applied to all Muslims in Indonesia. (Muchsin, 2010)

Based on the description above, historically, philosophically, and constitutionally, Islamic legal norms have become one of the sources of law in the framework of national legal development. In the early days of the VOC's rule, *this Receptio complexu theory* became a reference for the government in arranging laws for Muslims. Then philosophically, namely referring to the first principle in Pancasila, it has recognized and guaranteed the implementation of Islamic

religious law, especially for Muslims. Furthermore, constitutionally, namely Article 29 of the 1945 Constitution of the Republic of Indonesia, the state also recognizes and guarantees the existence of Islamic legal norms.

Recognition of Islamic legal norms as one of the sources of law in the development of national law has been actualized through the enactment of the Compilation of Islamic Law (KHI), which is framed by Presidential Instruction of the Republic of Indonesia Number 1 of 1991. KHI contains three areas of law: marriage law, inheritance law, and waqf law.

These three areas of law have become positive laws, namely legal regulations that are used as a reference by religious court judges in resolving cases concerning marriage, inheritance and waqf. Then the Supreme Court Regulation Number 2 of 2008 concerning the Compilation of Sharia Economic Law (KHES) was issued in Article 648, even determining the existence of a fine for zakat payers who do not carry out their obligations of no more than 20% of the amount of zakat paid based on the decision of the religious court.

Efforts to improve the welfare of life in general and within the social framework of the people are part of Islamic teachings. Therefore, if the state guarantees every citizen to embrace its teachings, then the state guarantees the implementation of belief and understanding of Islamic teachings, which also includes benefits related to improving the welfare of Muslims.

Zakat is one of the teachings of Islam, and it is positioned as a special worship that has great potential to

improve the welfare of Indonesian Muslims if managed and utilized effectively. Given that the majority of the population in Indonesia is Muslim, most of them are certainly positioned as muzaki, so the zakat collected each year is a potential that can be used as a means to realize the welfare and welfare of the community. Zakat originates from Islamic teachings in Indonesia and has been made a positive law through Law Number 23 of 2011 concerning Zakat Management.

2. Legal Regulation of Zakat in Law Number 23 of 2011 concerning Zakat Management

The emergence of Law Number 23 of 2011 and several other relevant legislation revitalized Indonesia's zakat industry. Although it is currently relatively limited, this regulation marks the beginning of the institutionalization stage of zakat law management in the formal state sector. One of the most crucial factors in the development of zakat is regulation. Adequate government support and regulations are among the key lessons learned from relatively advanced nations in their zakat management, particularly from their zakat collection, such as Saudi Arabia and Malaysia. (Siswanto et al., 2022) This means that everyone, including academics, religious leaders, and even politicians, must support the development of laws that support the expansion of zakat across the country.

The establishment of zakat institutions run by the government, such as BAZNAS (National Zakat Management Agency) and LAZ (Zakat Management Institution), which are run by the community with improved and more contemporary management, was one

of the first developments in Indonesia following the reform. (Febriandika, Kusuma, & Yayuli, 2023) Intervention from the state, which performs the tasks of coordination, integration, and synchronization, is required for the government-formed bodies or community-established institutions that the government has officially authorized to demonstrate exceptional performance in managing zakat to empower the people's economy.

Law Number 23 of 2011 attempts to establish excellent governance in the national zakat management process and legalize Islamic law into positive law. During the Constitutional Court's judicial review hearing, the Indonesian Ulema Council (MUI) expressed the opinion that Law Number 23 of 2011 is based on the Qur'anic, hadith, and fiqh values that were not taken into account by the previous Law Number 38 of 1999, particularly about the unification of zakat management. (Permana & Baehaqi, 2018)

Before Law Number 23 of 2011, the Zakat administration was done in a way that allowed anyone to do so without proper governance. Therefore, Law Number 23 of 2011 is necessary to enforce national zakat administration and stop the liberalization of zakat management. Complete centralization, particularly in the collection, should be the goal of Law Number 23 of 2011, which is still being organized. Zakat administration will change to a liberal spirit where its implementation can be delegated to anybody, including foreign parties, if this spirit is weakened, as certain groups have sued.

A top-down strategy is required as a complement to maximize the potential of

national Zakat, which has not been extensively investigated. Down, which can step in, Zakat is strengthened by Law Number 23 of 2011; the state is necessary to establish national Zakat. To integrate Zakat into state policies, particularly economic policies and enhancing community welfare, the state's growing role and BAZNAS's growing power must be used to their fullest potential. Despite this law's existence, its application is still subpar since many people continue to pay their Zakat independently, and the community does not trust BAZNAS.

The National Zakat Agency (BAZNAS) and the Regional Zakat Agency (BAZDA) should be the only organizations authorized to manage and distribute Zakat in this regard to make it more targeted and accomplish the goals. In this situation, BAZDA and BAZNAS must continue to coordinate and synchronize. The inefficiency of Zakat's potential as a tool to achieve community welfare is impacted by Law Number 23 of 2011's shortcoming regarding community engagement through LAZ. It is believed that the distribution of Zakat would not be targeted and satisfy the goals, even if LAZ's involvement in administering Zakat is predicated on specific conditions.

Law Number 23 of 2011's centralization of zakat management is its defining feature; of its 47 articles, 32 address the institutional problem of zakat management. The goal of Law Number 23 of 2011 on Zakat administration is to improve the organization, regularity, and orderliness of Zakat administration in terms of its distribution, collection, and use. "Every Indonesian citizen who is Muslim (and capable) or a body owned by a Muslim is obliged to pay zakat as stated

in Law Number 38 of 1999, which has been revoked (article 2)," is not stated in Law Number 23 of 2011.

Article 2 paragraph (a) of Law Number 23 of 2011 states, "Management of zakat is based on Islamic law." This indicates that the ideas outlined in that paragraph are no longer the foundation of Law Number 23 of 2011. The Jakarta Charter, dated June 22, 1945, includes the 1945 Constitution and is a sequence of unity with the Constitution, particularly if it is connected to the presidential decree of July 5, 1959. This implies that all Muslim citizens of Indonesia are required to uphold Islamic law, which includes the duty to pay zakat.

There were numerous issues following the passage of Law Number 23 of 2011. Among these are the standing of the Zakat Collection Institution (LAZ) and the National Zakat Agency (BAZNAS). There are advantages and disadvantages to managing zakat nationally; the recently passed law governs how zakat is handled on a national level. LAZ only supports the previous law, Law Number 38 of 1999; both zakat institutions play the same and equal role. In this instance, BAZNAS, a state-owned organization, is the institution authorized to oversee.

Didin Hafidhuddin said that after the birth of Law 23 of 2011, there needs to be a national consolidation of zakat institutions. "Consolidation is intended as an effort to align the vision and perception of national zakat management, so that all stakeholders, in this case the Zakat Management Organization (OPZ) can take the right and effective role", the Law was presented to organize zakat in a better direction.

Law Number 23 of 2011 provides certainty and a legal umbrella for the government to regulate the mechanism of zakat management. In the considerations of the Zakat Management Law, it is stipulated that:

- a. Every citizen of the Republic of Indonesia is guaranteed the freedom to practice their religion and to worship as they see fit.
- b. Muslims who are competent in following Islamic law are required to pay Zakat.
- c. The religious organization known as Zakat seeks to advance social welfare and justice.
- d. Zakat ought to be administered institutionally by Islamic law to boost efficacy and efficiency.
- e. Law Number 38 of 1999 Governing Zakat Management needs to be replaced because it no longer reflects changes in societal, legal norms.
- f. Zakat Management Law is required in light of the factors mentioned in letters a, b, c, d, and e.

According to Law Number 23 of 2011, which inspired all of its articles, integrated management is the main concept for structuring zakat management. Zakat management activities in this country, including those conducted by the National Zakat Agency (BAZNAS) at all levels and the Zakat Collection Institutions (LAZ), are based on the integrated concept and comply with legislative requirements.

According to the provisions of the law, the zakat collected is distributed based on the principles of equality, justice and territoriality. Integration of zakat management places BAZNAS as the

coordinator. The role of the coordinator is compounded by integration.

Law Number 23 of 2011 has 47 articles and 11 chapters. There are four articles in General Provisions, Chapter I. The National Zakat Agency (BAZNAS) is covered in 16 items in Chapter II. There are nine articles in Chapter III on Gathering, Sharing, Using, and Reporting. Chapter IV, Financing, has three articles. One article makes up Chapter V on Guidance and Supervision. One article makes up Chapter VI on Community Participation. One article makes up Chapter VII on Administrative Sanctions. In Chapter VIII, Prohibitions, there are two articles. Four articles make up Chapter IX on Criminal Provisions. One article makes up Chapter X on Transitional Provisions. Closing Provisions, Chapter XI, has four articles.

Zakat is wealth that must be paid by a Muslim or business organization to be distributed to those who are legally entitled to receive it under Islamic law (Article 1, paragraph (2) of Law Number 23 of 2011). (Ichwan Ahnaz Alamudi, 2023) According to Article 2, zakat management is based on: 1) Islamic law, 2) trust, 3) benefit, 4) justice, 5) legal certainty, 6) integration, and 7) accountability.

According to Article 3 of Law Number 23 of 2011, the goals of zakat management are to a) increase the efficiency and effectiveness of services in zakat management and b) increase the benefits of Zakat to achieve welfare and reduce poverty. Article 4 of Law Number 23 of 2011 Concerning Zakat Management clearly outlines the purposes for which Zakat must be paid.

Zakat includes both zakat maal and zakat fitrah, according to Article 4 (1). The assets subject to zakat are listed in Article 4(2) as follows: gold, silver, and money; trade and businesses; agricultural, plantation, and fishery goods; mining products; industry; livestock products; income and services; and rikaz. Additionally, as stated in Article 4 paragraph (2), zakat mal refers to assets owned by individual muzakki or company entities, as indicated in Article 4 paragraph (3). Islamic law governs the terms and processes for determining zakat mal and zakat fitrah, according to Article 4, paragraph (4).

Law Number 23 of 2011's Articles 6 and 7 serve as the legal foundation that gives BAZNAS the freedom to perform coordinating duties. LAZ's legal status strengthens when it joins the BAZNAS-coordinated system, allowing the Al-Quran's Sharia guidance principles (At Taubah verses 103 and 60) to be met.

Chapter III of Law No. 23 of 2011 governs zakat collection, distribution, use, and reporting. Zakat payers must compute their zakat assets. BAZNAS can assist them in calculating their zakat responsibilities, even if they cannot do so independently.

According to Law Number 23 of 2011, zakat paid through BAZNAS or LAZ might lower the tax obligation from taxable income. Because of this, zakat payers must receive verification of zakat contributions from BAZNAS and LAZ. Taxable income is decreased by using proof of deposit. According to Islamic law, zakat must be given to Mustahik. The distribution is done on a priority basis while considering the concepts of justice,

equality, and territoriality. (Articles 25 and 26).

The collected zakat is put to good use to help those with low incomes and raise everyone's standard of living. However, if zakat recipients' necessities (mustahik) have been met, they can be used for constructive endeavors. In addition to improving the effectiveness and efficiency of services in managing zakat, enacting Law Number 23 of 2011 as an improvement to Law Number 38 of 1999 is expected to expand the advantages of zakat to accomplish community welfare and poverty alleviation.

The birth of this new Zakat Law is also expected to have many implications for the management of zakat in Indonesia, including legal implications. This Law strengthens institutional management of integrated zakat into one integrated unit so that BAZNAS (Provincial and Regional BAZNAS) becomes the only institution holding zakat authority and is assisted by LAZ in implementing zakat collection, distribution, and utilization. With this new Law, zakat institutions will be more optimal in collecting zakat.

3. Regulation of Fines for Zakat Payers in Qanun of Nanggroe Aceh Darussalam Province Number 7 of 2004 concerning Zakat Management

Law Number 44 of 1999, which deals with implementing Aceh's special status, and Law Number 18 of 2001, which deals with special autonomy for the Special Region of Aceh as the Province of Nanggroe Aceh Darussalam, have made the implementation of Islamic law in the Province of Nanggroe Aceh Darussalam possible. (Syahbandir, Alqarni, Abbas,

Ali, & Samad, 2022) Qanun Number 11 of 2002 concerning the Implementation of Islamic Law in the Field of Aqidah, Worship and Islamic Propagation, Qanun Numbers 12, 13, and 14 of 2003 concerning Alcohol, Maisir, and Khalwat, Qanun Number 7 of 2004 concerning Zakat Management, Aceh Qanun Number 10 of 2007 concerning Baitul Malls, and other regional regulations or qanuns containing policies for the implementation of Islamic law in Aceh were thus created. At least three laws, specifically, govern Aceh's application of Islamic law. (Ahmad & Mujar, 2012)

- a. Law Number 44 of 1999 about Aceh Province's Special Region's Implementation of Special Status. This law describes the application of Islamic law as part of an attempt to give the "special status of Aceh," which has been granted since 1959 (by the Decree of the Deputy Prime Minister of the Republic of Indonesia, at which point Indonesia was still based on the UUDS 1950), a tangible legal framework.
- b. The Acehese Government Law Number 11 of 2006. According to this law, giving Aceh unique autonomy includes implementing Islamic law.
- c. Instead of Law Number 2 of 2007 concerning the Handling of Legal Problems in the Framework of Implementing Rehabilitation and Reconstruction of Regions and Community Life in the Province of Nanggroe Aceh Darussalam and the Nias Islands, North Sumatra Province, Law Number 48 of 2007 concerning the Stipulation of

Government Regulation was implemented.

This law contains several rules about the application of Islamic law, which surfaced due to the earthquake and tsunami. Those obliged to pay zakat (muzakki) and those without are subject to legally binding regulations in Nanggroe Aceh Darussalam. In addition to being a part of Islamic law, zakat and its administration in Aceh have also transformed into beneficial laws for the local populace. About the Acehnese government, Law Number 11 of 2006 has given this province a unique legal umbrella. Article 191 of Law Number 11 of 2006 concerning the Government of Aceh states the following general zakat regulations:

- (1) Zakat, waqf assets, and religious assets are managed by Baitul Mal Aceh⁷⁷ and the district/city of Baitul Mal.
- (2) Further provisions regarding the implementation of the provisions referred to in paragraph (1) are regulated by qanun.

Article 192 stipulates that Zakat paid becomes a reducing factor for the amount of income tax owed by taxpayers. *The qanun* that specifically becomes the implementing regulation is Aceh *Qanun* Number 10 of 2007 concerning Baitul Mal. About the implementation of punishment or sanctions, violators of zakat in Aceh are subject to criminal penalties as regulated in Chapter XI concerning *Uqubat Provisions* and Chapter XII concerning the Implementation of *Uqubat*, which reads Article 50 explains: Every Muslim or body that violates the provisions of Article 21 paragraph (1) will be punished

for committing a *ta'zir crime* with a qubit, in the form of:

- (a) The fine is at least one times the value of the zakat that must be paid, at most two times the value of the zakat that must be paid, and
- (b) Obligation to pay all costs required in connection with the special audit.

As for Article 55:

- (1) *The ta'zir punishment* that has been determined in the decision of *the Sharia Court* is carried out by the prosecutor by the provisions of statutory regulations.
- (2) The implementation of *a qubit* is carried out immediately after the judge's decision has permanent legal force.

Qanun of Nanggroe Aceh Darussalam Province Number 7 of 2004 concerning Zakat Management existed in Aceh itself before Law Number 11 of 2006 concerning the Government of Aceh and Qanun Aceh Number 10 of 2007 concerning Baitul Mal. The following is mentioned in Article 37 of Qanun of Nanggroe Aceh Darussalam Province Number 7 of 2004 on Zakat Management:

"Every person who is Muslim or a business entity owned by a Muslim, who is due (haul), does not pay zakat or pays but not according to the actual amount, as referred to in Article 3 paragraph (1), will be punished for committing a *ta'zir crime* with a fine of a maximum of two times the value of the zakat that must be paid, a minimum of one time the value of the zakat that must be paid and also pay all costs in connection with carrying out a special audit."

Then, in Article 43 of the *Qanun* of Nangroe Aceh Darussalam Province, it is stated that:

- (1) The implementation of *ta'zir punishment* is based on a court decision made by the prosecutor.
- (2) In carrying out the duties referred to in paragraph (1), the Prosecutor is obliged to follow the provisions of Sharia, Legislation, and Qanun.

Aceh Qanun Number 10 of 2007 concerning Baitul Mal regulates the imposition of fines on zakat payers (*muzakki*) who refuse to fulfill their responsibilities by paying Zakat. This exemplifies how authentic Islamic law is being implemented in Aceh. Since the Indonesian state is founded on Pancasila rather than Islam, unlike Aceh, a special autonomous area, the rules of this sanction cannot be enforced in Law Number 23 of 2011 concerning Zakat Management. Only Amil, who engages in irregularities and misappropriates zakat monies, may be subject to sanctions under the zakat law, as this is considered a criminal offense.

CONCLUSION

The conclusion contains a summary of the research results and discussion.

1. Zakat is derived from Islamic teachings in Indonesia and has been made a positive law through Law Number 23 of 2011 concerning Zakat Management. The position of zakat as a special worship has great potential to improve the welfare of Indonesian Muslims if managed and utilized effectively.
2. Law Number 23 of 2011 is an upgrade to Law Number 38 of 1999, which is anticipated to improve the efficiency

and efficacy of Zakat management services and the advantages of Zakat in achieving poverty reduction and community welfare. For BAZNAS (Provincial and Regional BAZNAS) to become the sole organization with zakat authority and for LAZ to support the implementation of zakat collection, distribution, and usage, this law strengthens the institutional framework for integrated zakat management into a single integrated entity. According to this law, Zakat institutions can collect Zakat more efficiently.

3. Aceh Qanun Number 10 of 2007 concerning Baitul Mal regulates the imposition of fines on zakat payers (*muzakki*) who refuse to fulfill their responsibilities by paying zakat. This is an example of how authentic Islamic law is being implemented in Aceh. Since the Indonesian state is founded on Pancasila rather than Islam, unlike Aceh, which is a special autonomous territory, the rules of this sanction cannot be enforced in Law Number 23 of 2011 about Zakat Management. According to the zakat law, Amil is the only person who can receive fines for irregularities and misusing zakat funds because these actions are considered crimes.

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