

THE DEVELOPMENT OF ZAKAT INSTITUTIONS IN THE VIEW OF LEGAL REGULATIONS IN INDONESIA

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Abstract

Indonesia is a country with the largest muslim population in the world. Muslim population in Indonesia is 80% of the approximately 220 million Indonesian population. That is, about 180 million Muslims have the obligation to pay zakat, both zakat fitrah and zakat assets. This condition should be an extraordinary zakat potential related to zakat collection efforts. However, the development of zakat management institutions has not been accompanied by the growth of public interest in paying zakat to these zakat institutions. The impact is that the management of zakat in Indonesia is not optimal, while the potential for zakat in Indonesia is very large. This research purposes to find out concept of zakat, history, legal basis, types, and its wisdom. As well as, it describes legal regulations of zakat, laws and other regulations that applied in Indonesia, especially related to the institutional aspects of zakat institutions. The research method used is a normative juridical approach, which is a method of researching a thought related to the laws that apply in society. The research result implied that Zakat is the name for a certain property, obtained from a certain property, according to a certain way and given to a certain group of people as well. Legally, the development of zakat management regulations in Indonesia began with the issuance of Law Number 23 of 2011 concerning Zakat Management, until the issuance of the Decree of the Chairman of BAZNAS Number 142 of 2017 concerning the Nishab Value of Zakat for Income in 2017.

Keywords: Zakat Institutions, Legal Perspective, Regulation

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I. Introduction

Since the arrival of Islam in the archipelago at the beginning of the 7th century AD (Hamid [Algadri](#), 1994), the awareness of the Islamic community towards zakat at that

time apparently still considered zakat not as important as prayer and fasting. Even though it was not a priority activity, the Dutch colonialists considered that all

Islamic teachings, including zakat, were one of the factors that made it difficult for the Dutch to colonize Indonesia, especially in Aceh as an entry point.

Based on this, the Dutch Government through its policies Bijblad No. 1892 of 1866 and Bijblad 6200 of 1905 prohibited religious officials, government employees from village heads to regents, including indigenous priyayi from participating in zakat collection. This regulation resulted in residents in some places being reluctant to issue zakat or not giving it to the *penghulu* and *naib* as official 'amil at that time, but to respected religious experts, namely kiyai or Al-Quran teachers.

At the same time, the Acehnese themselves have used part of their zakat funds to finance the war with the Netherlands, just as the Netherlands financed its war with some tax funds (Antje [Missbach](#), 2010). As an illustration, the collection of zakat in Aceh has begun during the Aceh Kingdom, namely during the time of Sultan Alaudin Riayat Syah (1539-1567). At the time of the Aceh kingdom, zakat collection was still very simple and only collected during Ramadan, namely zakat fitrah which was directly submitted to the Meunasah (places of worship such as mosques). At that time the Baitul Maal Hall had been established but the specific function was not explained in managing zakat but as an institution that

managed finances and the state treasury, led by a vizier with the title Orang Kaya Seri Maharaja (Cut Hayatun [Nufus](#), 2016).

When the zakat tradition is managed individually by Muslims. K.H. Ahmad Dahlan as the leader of Muhammadiyah took steps to organize the collection of zakat among its members (Nasruddin [Anshoriy](#) Ch, 2010). Towards independence, the practice of zakat management was also carried out by Muslims when the Majelis Islam 'Ala Indonesia (MIAI), in 1943, formed the Baitul Maal to organize coordinated zakat management. This body is headed by the Chairman of MIAI himself, Windoamiseno with 5 committee members, namely Mr. Kasman Singodimedjo, S.M. Kartosuwirjo, Moh. Safei, K. Taufiqurrachman, and Anwar Tjokroaminoto

In a short time, Baitul Maal has been successfully established in 35 of the 67 districts in Java at that time. But these advances caused Japan to fear the emergence of an anti-Japanese movement. So, on October 24, 1943, Japan forced MIAI to disband (Darul [Aqsa](#), 2005). Practically since then, no existing zakat management institutions have been found.

The Government's attention to zakat management is shown by issuing the Minister of Religion Regulation No. 4 of 1968 concerning the Establishment of the

Amil Zakat Agency and Regulation of the Minister of Religion No. 5 of 1968 concerning the Establishment of Baitul Maal at the central, provincial and district/municipal levels. This decision was confirmed by President Soeharto's statement at the commemoration of the Isra' and Mi'raj of the Prophet Muhammad SAW at the State Palace on October 26, 1968 regarding the President's willingness to take care of collecting zakat on a large scale. However, there was no follow-up to this statement, only the implementation of the Minister of Religion Regulation related to zakat and baitul maal was annulled. The annulment of the Regulation of the Minister of Religion No. 5 of 1968 became clearer with the issuance of the Instruction of the Minister of Religion No. 1 of 1969, which stated that the implementation of the Regulations of the Minister of Religion No. 4 and No. 5 of 1968 was postponed until an unspecified time limit (Azyumardi [Azra](#), 2003).

Against the background of the response to President Soeharto's speech on October 26, 1968, 11 scholars in the capital, which were attended by, among others, by Buya Hamka, issued a recommendation on the need to establish a zakat institution at the regional level, which was then responded to by the establishment of the DKI Jakarta BAZIS through Governor Ali Sadikin's decision No. Cb-14/8/18/68 concerning the establishment

of the Amil Zakat Agency based on Islamic law dated December 5, 1968 (Lili [Bariadi](#), 2005).

In 1969 the government issued Presidential Decree No. 44 of 1969 concerning the Establishment of the Committee for the Use of Zakat Money, chaired by the Coordinating Minister for People's Welfare, Dr. KH. Idham Chalid. Subsequent developments within the ministry/institution/BUMN employees were formed to manage zakat under the coordination of the local Islamic spiritual body (Ministry of Religion, 1987).

The existence of semi-government zakat managers nationally was confirmed by the Joint Decree (SKB) of the Minister of Internal Affairs and the Minister of Religion No. 29 and No. 47 of 1991 concerning the Guidance of BAZIS which was issued by the Minister of Religion and the Minister of Internal Affairs after going through the IV MUI National Deliberation in 1990. This step was also followed by the issuance of the Minister of Religion Instruction No. 5 of 1991 concerning the Technical Guidance of BAZIS as its implementing rules ([PEBS UI](#), 2009).

In 1999, the government issued Law No. 38/1999 on Zakat Management. The law recognizes that there are two types of zakat management organizations, namely the Amil Zakat Agency (BAZ) which was

formed by the government and the Amil Zakat Institution (LAZ) which was formed by the community and confirmed by the government. BAZ consists of central BAZNAS, Provincial BAZNAS, and district/city BAZNAS.

As an implementation of Law No. 38/1999, the National Amil Zakat Agency (BAZNAS) was formed with the Decree of the President of the Republic of Indonesia No. 8/2001. In this Decree, it is stated that the duties and functions of BAZNAS are to collect and utilize zakat. The first step is to make it easier for services, BAZNAS issues the mandatory zakat number (NPWZ) and proof of zakat deposit (BSZ) and cooperates with banks by opening a receiving account with a unique number ending in 555 for zakat and 777 for infaq. Assisted by the Ministry of Religion, BAZNAS wrote to government agencies and abroad to pay zakat to BAZNAS.

The level of public awareness to pay tithe through amil zakat continues to be increased through outreach activities and publications in the national mass media. Since 2002, the total zakat funds collected by BAZNAS and LAZ have increased every year. In addition, the utilization of zakat is also increasing and even reaching remote areas of the country. The utilization of zakat began to be implemented in five programs, namely

humanity, education, health, economy, and da'wah.

On October 27th, 2011, the Government and the House of Representatives of the Republic of Indonesia (DPR RI) approved the Zakat Management Act in lieu of Law Number 38 of 1999 which was later promulgated as Law Number 23 of 2011 on November 25, 2011. This Law stipulates that the management of zakat aims to (1) increase the effectiveness and efficiency of services in zakat management and (2) increase the benefits of zakat to realize community welfare and poverty alleviation. To achieve this goal, the Law stipulates that zakat management institutions must be integrated with BAZNAS as the coordinator of all zakat managers, both Provincial BAZNAS, Regency/City BAZNAS and LAZ

The Previous Studies

There are several studies related to the writing of this article. Muhammad Yasir Yusuf (2014), Productive Zakat Distribution Pattern: Maqashid Syariah Approach and CSR Concept. This study aims to discuss the pattern of productive management of zakat funds to provide a better impact for zakat recipients. The results of the study show that the maqasid shari'ah approach and the concept of CSR can be used as a concept for zakat managers (amil zakat) in distributing zakat funds productively. This approach

also provides a way out for zakat managers to choose mustahik who are the top priority in order to obtain zakat funds allocation to free zakat mustahik from poverty. The difference lies in the nature of the study where this study only discusses the concept of zakat management based on maqashid sharia from the normative side without any discussion related to aspects of regulatory development related to zakat institutions in Indonesia.

Furthermore, there is research by Moch Toriqyddin (2015), Management of Productive Zakat in Zakat Houses in Malang City from the Perspective of Maqashid Al Syariah Ibn 'Asyur. This research raises about the management of productive zakat at Rumah Zakat in the perspective of maqashid al sharia Ibn 'Asyur. The results showed that the management of productive zakat at Rumah Zakat Malang Regency is to provide assistance to mustahiq in particular and Muslims in general. The purpose of becoming an amil zakat is in the context of worshiping Allah, because position is a mandate, the administrators of the Zakat House try their best to carry out their duties by innovating to produce zakat assets. This is in accordance with maqashid al sharia according to Ibn Assyria. The difference between this research and that of the author lies in the concept of zakat regulation and its

development related to zakat institutions in Indonesia in general.

Next, there is a study compiled by Kutbudin Aibak (2015), Zakat in the Maqashid Sharia Perspective. This research is a research based on the concept of alternative thinking so that zakat, both zakat maal and zakat fitrah is not only consumptive, but also it is given immediately. One alternative thought is to make zakat as something that is productive, and productive-active-creative. In this case, the researcher will explain the theory of zakat, its understanding, distribution, history and legal basis. In addition, this research covers the regulation of zakat and the development of zakat institutions in Indonesia

Method of Research

The research method used is a qualitative research method using a normative juridical approach, which is a method of researching a thought associated with the applicable law in society. (Muhammad [Natsir](#), 2000). This research is normative juridical approach that examines the theory of fiqh zakat contained in classical and contemporary fiqh references. The theory of zakat fiqh studied includes the understanding of zakat, history, legal basis, types, and the wisdom of zakat. Then in this study, it will be described related to aspects of legal regulations, laws and other regulations that apply in

Indonesia, especially related to the institutional aspects of zakat institutions.

The data sources used as references in this study consist of: First, primary data, namely data obtained directly from BAZNAS (National Zakat Agency) in the form of information and zakat management documents, including laws, government regulations, regulations of the minister of religion, the decision letter of the BAZNAS Advisory Council, as well as the decision of the Chairman of BAZNAS. Second, secondary data, namely data obtained from literature, articles, journals, scientific writings that are considered relevant to the research topic. Namely, data sourced from literature studies.

The data collection techniques are as follows: First, the study of documentation is a technique of collecting data by collecting and analyzing documents, both written documents, pictures, and electronically with the aim of reporting the results of the analysis related to the documents studied. This technique is used to analyze documents related to the management of zakat funds. Second, literature study, namely data collection techniques by collecting data and materials from libraries, namely scientific writings, journals, books and literature that are in accordance with the problems to be discussed as the theoretical basis used.

Furthermore, the research process carried out is data analysis. That is, the process of processing data by arranging the order of the data, organizing it into a pattern, categorizing it and describing it. The use of various theories in this study stems from the statutory provisions regarding zakat and other related regulations to help provide a good understanding when understanding the data

II. Discussion

Theory of Zakat as Pillar of Islam and Financial Assistance For Mustahik

The word zakat is a basic word (*masdar*) which means holy, blessed, growing and commendable, all of these meanings are used in translating the Qur'an and Hadith (Muhammad [Ridwan](#), 2005). Zakat according to language, means name (grow), taharah (holy), barakah (blessing) and also means tazkiyah (purify). Meanwhile, according to the term, zakat is a certain amount of property that is required by Allah to be handed over to those who are entitled to receive it, in addition to issuing a certain amount itself (Yusuf [Al-Qardhawi](#), 2013).

Muhammad bin Qasim Al-Ghazy in the book Fathul Qorib, said as follows:

الزَّكَاةُ هِيَ إِسْمٌ لِمَالٍ مَخْصُوصٍ يُؤْخَذُ مِنْ مَالٍ

مَخْصُوصٍ عَلَى وَجْهِ مَخْصُوصٍ يُصَرَّفُ لِطَائِفَةٍ

Meaning: "Zakat is the name for a certain property, obtained (issued) from a certain property, according to a certain way and given to a certain group of people as well". Didin Hafiduddin in the book "Zakat in the Modern Economy" defines zakat as follows: While in terms of zakat is part of property with certain conditions, which Allah SWT requires the owner to be handed over to those who are entitled to receive it with certain requirements as well. According to Didin [Hafidhuddin](#) (2012), "the relationship between the understanding of zakat according to language and understanding according to terms is very real and very close. Namely that the assets that are issued zakat will be a blessing, grow, develop and become more holy.

Based on the definitions above, it can be concluded that zakat is a property that must be issued by a Muslim to be given to people who are entitled to receive it with applicable provisions, as a purification of self and property as well as to build a social sense towards others. The obligation to pay zakat for Muslims has been prescribed and stipulated in the Qur'an:

الَّذِينَ إِن مَكَّنَّاهُمْ فِي الْأَرْضِ أَقَامُوا الصَّلَاةَ
وَأَتُوا الزَّكَاةَ وَأَمَرُوا بِالْمَعْرُوفِ وَنَهَوْا عَنِ
الْمُنْكَرِ وَلِلَّهِ عَاقِبَةُ الْأُمُورِ

(ie) those who, if We had established their position on earth, they would have established prayer, paid zakat, ordered to do good and forbid what was wrong; and to Allah all matters return. (QS. Al-Hajj (22): 41).

Imam [Almaraghi](#) (1971) in the book Tafsir Al-Maraghi describes his opinion regarding the verse, namely, those who were expelled from their hometowns are people who, if we confirm their position in the country, then they defeat the polytheists. Then, they obey Allah, establish prayers as ordered to them, pay zakat on the wealth that has been given to them, call people to obey Allah and obey Him, instruct people to do what is commanded by the Shari'ah. And forbid committing polytheism and crime.

Those who pay zakat believe that in the wealth of the rich there are the rights of the needy and poor. Therefore, in paying zakat, it is not because they love the poor and needy, but simply to hand over the rights of the needy and poor to them. If they are appointed as rulers, they try to make the rights of the needy and poor right -really up to them. Then in Q.S AT-Taubah (9) verse 103, Allah SWT says:

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

Take zakat from their wealth, to cleanse and purify them, and pray for them. Verily, your prayer (grows) peace of mind for them. Allah is All-Hearing, All-Knowing. (QS. AT-Taubah (9): 103).

According to Imam Ibn Kathir in his Tafsir Fi Ahkam Al-Quran, he said that Allah SWT ordered the Messenger of Allah in this verse to collect zakat from his people to purify and cleanse them with zakat. It was also ordered that he pray and make istighfar for those who give their share of zakat. During the caliphate of Abu Bakr, this verse was used as an excuse by people who refused to issue zakat because the one who was ordered to collect zakat from them was the Messenger of Allah himself, Allah's command in this verse was addressed to him personally, not Abu Bakr.

The verse contains the command of zakat clearly and unequivocally, Allah's promise is an abundant reward both in this world and in the hereafter for those who fulfill their obligations, on the other hand those who refuse to pay zakat will be threatened with severe punishment as a result of their negligence. Zakat is also shown as a clear statement of the truth and sanctity of faith and is a differentiator for Muslims from unbelievers.

In the Surat At-Taubah verse 60 it is explicitly stated about the parties who are given the right of zakat as follows:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ
عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْعَارِمِينَ وَفِي
سَبِيلِ اللَّهِ وَأَبْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ
حَكِيمٌ

"Indeed, zakat is only for the needy, the poor, their managers, converts, and for slaves, debtors, and the sabilillah, and those who are on their way. , as a decree that has been required by Allah. And Allah is All-Knowing, All-Wise." (QS. At-Taubah (9): 60).

The meaning of the sentence **الصَّدَقَاتُ** in this verse is zakat which is obligatory, in contrast to *sadaqah mustahabah* which is freely given to everyone without any specialization. Scholars have different opinions regarding these eight groups, whether the distribution of zakat should cover all of them, or to the extent possible. In this case there are two opinions: First, it must cover everything. This is the opinion of Imam As-Shafi'i and a group of scholars. Second, it doesn't have to be all of them. Zakat assets may be given to only one group, even though there are other groups. This is the opinion of Imam Malik and a group of salaf and khalaf scholars, including Umar, Hudzaifah, Ibn Abbas, Abul Aliyah, Said

bin Zubair and Maimun Ibn Mihran. Ibn Jabir said, "This is the opinion of most scholars'. The mention of groups in the verse is to explain those who are entitled, not because they have to fulfill all of them.

As for the legal arguments for zakat originating from the Sunnah, it can be seen in the hadith narrated by Ibn Umar ra. as follows:

عَنْ ابْنِ عُمَرَ رَضِيَ اللَّهُ عَنْهُمَا قَالَ قَالَ رَسُولُ

اللَّهِ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ بُنِيَ الْإِسْلَامُ عَلَى خَمْسٍ

شَهَادَةِ أَنْ لَا إِلَهَ إِلَّا اللَّهُ وَأَنَّ مُحَمَّدًا رَسُولُ اللَّهِ

وَإِقَامِ الصَّلَاةِ وَإِيتَاءِ الزَّكَاةِ وَالْحَجِّ وَصَوْمِ رَمَضَانَ

From Ibn Umar, the Messenger of Allah. said: *"Islam is built on five basic foundations, namely the testimony that there is no god but Allah and that Muhammad is the messenger of Allah, establishing prayer, paying zakat, performing Hajj, and fasting during the month of Ramadan."* (Narrated by [Al-Bukhari](#)).

Then as stated in the Book of Sahih [Bukhari](#) in the Book of Zakat Hadith Number 1308, Imam [Bukhari](#) narrated the hadith from Ibn Abbas as follows:

عَنْ ابْنِ عَبَّاسٍ رَضِيَ اللَّهُ عَنْهُمَا أَنَّ النَّبِيَّ صَلَّى

اللَّهُ عَلَيْهِ وَسَلَّمَ بَعَثَ مُعَاذًا رَضِيَ اللَّهُ عَنْهُ إِلَى

الْيَمَنِ فَقَالَ ادْعُهُمْ إِلَى شَهَادَةِ أَنْ لَا إِلَهَ إِلَّا اللَّهُ

وَأَنَّي رَسُولُ اللَّهِ فَإِنْ هُمْ أَطَاعُوا لِدَلِكِ فَأَعْلِمُهُمْ

أَنَّ اللَّهَ قَدْ افْتَرَضَ عَلَيْهِمْ خَمْسَ صَلَوَاتٍ فِي كُلِّ

يَوْمٍ وَلَيْلَةٍ فَإِنْ هُمْ أَطَاعُوا لِدَلِكِ فَأَعْلِمُهُمْ أَنَّ اللَّهَ

افْتَرَضَ عَلَيْهِمْ صَدَقَةً فِي أَمْوَالِهِمْ تُؤْخَذُ مِنْ

أَغْنِيَائِهِمْ وَتُرَدُّ عَلَى فُقَرَائِهِمْ

From Ibn 'Abbas radiallahu 'anhuma that when the Prophet *sallallaahu 'alaihi wasallam* sent Mu'adz radiallahu 'anhu to the land of Yemen, he said, "Invite them to the *shahadah* (witness) there is no god worthy of worship except Allah and that I am the messenger of Allah. If they have obeyed, then tell them that Allah has made it obligatory for them to pray five times a day and night. And if they have obeyed it, then inform them that Allah has made it obligatory for them to give charity (zakat) from their wealth which is taken from the rich them and given to their poor."

Based on the above hadith, besides being one of the pillars of Islam, the Prophet SAW also gave instructions in its management, namely collecting from the rich (muzakki) in an area such as Yemen and distributing the zakat collection to the poor (mustahik) in the Yemen area itself. .

As for the argument in the form of Ijma 'is the agreement of all (ulama) Muslims in all countries that zakat is obligatory. Even the companions of the Prophet Muhammad agreed to kill people who are reluctant to issue zakat. (Wahbah [Zuhaily](#), 2010).

Zakat: Pillars and Conditions

The pillars of zakat are elements that must be fulfilled before doing zakat. The pillars of zakat include people who pay zakat, assets that are zakated, and people who are entitled to receive zakat (Amir [Syarifuddin](#), 2003). A person who has met the requirements for tithing must issue a portion of their property by relinquishing their ownership rights, then handing over their ownership to those who are entitled to receive it through amil or an officer who collects zakat. (Wahbah [Zuhaily](#), 2010).

Zakat is obligatory on every property that has met the criteria for the conditions and causes of zakat. Because basically even though zakat is a type of main worship and includes a pillar of religion, zakat is a burden of responsibility for one's property problems. Because in the wealth owned by the rich, there are still the rights of the poor and the poor who must pay zakat. ([Masturi Ilham](#), 2008). Wealth is a deposit and mandate, even though it belongs to and created by Allah. Still Allah Almighty has given the mandate and power for humans to use and utilize it as a deposit and trust and at the same time as a

“representative of Allah” to distribute the wealth that is obtained to those who are entitled. In addition to safeguarding wealth from haram, Allah also recommends developing and distributing our wealths. (Sandy [Rizki](#), 2020).

According to the majority of scholars, the obligatory conditions for issuing zakat are as follows: First, being Muslim. The wealth for which zakat is to be issued should come from the property of a Muslim, and be given to a Muslim who is in need or the poor. The scholars say that zakat is not obligatory for non-Muslims, because zakat is one of the pillars of Islam. Second, sane and mature. Zakat is obligatory on people who have rational and adults, because children who are not yet mature and people who ill mentally have no legal responsibility.

Third, freedom. The scholars agree that zakat is only obligatory on a Muslim who is free and has assets that exceed the nishab (M. Abdul Ghofar, 2010). A slave does not have ownership of the property, because the owner of the property is the master (Wahbah [Zuhaily](#), 2010). Fourth, perfect property. Perfect property is the ability of the property owner to control and control his property without being mixed with the rights of others when the obligation to pay zakat comes (Yusuf [Al-Qardhawi](#), 1993). Fifth, develop in real or estimated terms. Developing in real terms is the property owned by a person that

has the potential to grow and be developed through business and trade activities (Didin Hafhiduddin, 2002). While what is meant by estimation is property whose value has the possibility of increasing, such as gold, silver and currency, all of which have the possibility of adding value by trading them. Sixth, the wealth to be issued zakat has reached the nisab. Nisab is a number of assets that reach a certain amount that is legally determined, in which the assets are not obliged to be tithe if it is less than that size (Kurnia, 2008). The nisab in question exceeds the primary needs needed (clothes, houses, household appliances, vehicles, and others that are used alone). Seventh, the wealth to be issued zakat has reached the haul. That is, property must have existed or been owned for one year in the Islamic calendar. Eighth, free from debt. Perfect ownership which is made as a mandatory requirement for zakat and must be more than primary needs must also be sufficient for one nisab that is free from debt. (Yasin Ibrahim, 2008).

The Development of Zakat Institutions in The View of Legal Regulations in Indonesia

Regulations are statements that contain standards and provisions to be used as guidelines which are the result of decisions that have been agreed in an organization that

are binding, restrictive, regulate, and must be obeyed and must be carried out to avoid sanctions with the aim of creating order, order, and comfort. (Widi Nopiardo, 2019). The hierarchy or sequence of laws and regulations in Indonesia has an important meaning considering that the law is valid if the law is formed or compiled by an authorized institution or official based on higher norms. Lower norms will not conflict with higher norms so as to create a tiered or hierarchical legal rule (Indrati, 2007).

Currently, the order of laws and regulations has been regulated in Article 7 paragraph (1) of Law 12/2011 which states that the hierarchy of laws and regulations consists of:

1. The 1945 Constitution of the Republic of Indonesia.
2. Decree of the People's Consultative Assembly.
3. Laws/Government Regulations in Lieu of Laws.
4. Government Regulation.
5. Presidential Regulation.
6. Provincial Regulations.
7. Regency/City Regional Regulations.

In general, regulations issued regarding the management and institutionalization of zakat can be divided into two periods, namely the pre-independence and post-independence periods. However, in this study, the researcher intends to include

various regulations related to zakat which were issued from 2011 to 2017. For several reasons, including: First, the regulation contains various revisions and explanations. Second, there is currently a growing legal need in society. Third, zakat institutions are increasing in number and growing. Fourth, there are regulations that cause controversy. Started in 2011, this year was issued Law no. 23 of 2011 on Zakat Management (as a revision of Law No. 38 of 1999 on Zakat management ([Triantini](#), 2015: 92). Institutional zakat management can be seen in Article 1 Number 7: National Amil Zakat Agency, known as BAZNAS, is an institution that carries out national zakat management Number 8: Amil Zakat Institution known as LAZ is an institution formed by the community which has the task of assisting the collection, distribution, and utilization of zakat Number 9: Zakat Collecting Unit, known as UPZ, is an organizational unit formed by BAZNAS to help with zakat collection.

The issuance of Law no. 23 of 2011 sparked a sharp controversy between the management of national zakat in the public sphere, especially between the government and civil society. The heated public debate about this new law ended in the Constitutional Court (MK). Application for judicial review of Law no. 23 of 2011 was submitted to the Constitutional Court by

dozens of LAZs including the two largest LAZs, Dompot Dhuafa and Rumah Zakat who are members of the Indonesian Zakat Community Coalition (KOMAZ) on August 16, 2012. ⁶ This constitutional tabayyun step by KOMAZ became "historic" because for the first time in In Indonesia, a "sharia" law was sued to the Constitutional Court by the Muslim community themselves. Through a long waiting process, on October 31, 2013 the Constitutional Court rejected most of the main lawsuits and only granted a small number of derivative claims ([Hakim](#), 2015).

After waiting since 2011, it was only in 2014 that the Government Regulation of the Republic of Indonesia Number 14 of 2014 concerning the Implementation of Law Number 23 of 2011 concerning Zakat Management was issued. In addition, the Presidential Instruction (Inpres) Number 3 of 2014 concerning Optimization of Zakat Collection in Ministries/Institutions, Secretariat General of State Institutions, Secretariat General of State Commissions, Regional Governments, State-Owned Enterprises, and Regional-Owned Enterprises through the Amil Zakat Agency was also issued. National. Subsequently, the Minister of Religion Regulation Number 52 of 2014 concerning the Terms and Procedures for Calculation of Zakat Mal and

Zakat Fitrah and Utilization of Zakat for Productive Businesses was made.

In 2015 the Minister of Religion Regulation Number 69 of 2015 was formed regarding the Amendment to the Regulation of the Minister of Religion Number 52 of 2014 concerning the Terms and Procedures for Calculation of Zakat Mal and Zakat Fitrah and Utilization of Zakat for Productive Business. Furthermore, in 2016 there were a number of regulations such as Regulation of the Minister of Religion Number 5 of 2016 concerning Procedures for Imposing Administrative Sanctions in Zakat Management. In addition, the Regulation of the Minister of Religion of the Republic of Indonesia Number 18 of 2016 concerning the Organization and Work Procedure of the Secretariat of the National Amil Zakat Agency. Furthermore, Regulation of the Minister of Religion of the Republic of Indonesia Number 30 of 2016 concerning Duties, Functions, and Work Procedures of Members of the National Amil Zakat Agency. Then in 2017 a Regulation of the Minister of Religion of the Republic of Indonesia was formed.

III. Conclusion

Based on the previous explanation and analysis, it can be stated that there have been many regulations issued regarding zakat in Indonesia, both before and after the

independence of the Republic of Indonesia. The regulation of zakat before Indonesia's independence was made by the Dutch Colonial Government. This regulation essentially weakens the symbols of zakat and curbs the potential of zakat as the economic strength of the people. Meanwhile, after independence, a number of regulations were issued, from 1951 to d. 2017. Starting from Ministerial Regulations, Presidential Regulations, Government Regulations, as well as Laws. However, the regulation in the form of this law was only issued when the period of the Republic of Indonesia's independence exceeded half a century, to be exact 54 years. After a long period, regulation of zakat was finally formed on September 23, 1999 with the issuance of Law no. 38 of 1999 concerning Zakat Management. The realization of the Zakat Management Law in Indonesia cannot be separated from the role of President B.J. Habibie.

Along with the times, there are issues that have not been found to be accommodated by Law Number 38 of 1999. Therefore, it is necessary to revise the Law in order to achieve optimization of zakat management in Indonesia. The result of the revision was the formation of Law Number 23 of 2011 concerning Zakat Management. This was followed by the issuance of Government Regulation of the Republic of Indonesia

Number 14 of 2014 concerning the Implementation of Law Number 23 of 2011 concerning Management of Zakat. In addition, Presidential Instruction Number 3 of 2014 concerning Optimization of Zakat Collection in Ministries/Institutions, Secretariat General of State Institutions, Secretariat General of State Commissions, Regional Governments, State-Owned Enterprises, and Regional-Owned Enterprises through the National Amil Zakat Agency was also issued. . In addition, several other of zakategulations regarding zakat were also issued.

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