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THE ROLE OF ZAKAT IN NATIONAL ECONOMIC DEVELOPMENT

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Abstract

Islam is a recognized religion by Allah SWT. Islam is a proper religion to follow and implement in any epoch. The greatness of Islam is proven by its thoroughness. Islam is happiness in life and afterlife, Islam is ibadah and muamalahh, aqidah and sharia, civilization and tamaddun. The Islamic sharia was not only founded on aqidah and ibadah, Islamic sharia also put a large emphasis on positive effort in increasing mans' standard of living through building understanding in economic and social activity.

Lately, with the advances in economic around the world, the economic activity is increasing in its complexities. A large portion of today youths are experiencing job and food shortage. The same phenomenon also happens in Indonesia. A lot of people had lost their job, in which more than 86% of Indonesian are Moslems. A lot of economic and social hardship will continue to exist if the economic condition did not recover. As an alternative solution for said problem, zakat is a viable solution to increase standard of living and stimulate spending. As such governmental political will to organize zakat at state level become important to increase awareness about zakat. Governmental role is very important to actualize the essential goal of zakat.

Keyword , Zakat, Infaq and Shadaqah

Introduction

1. Background

It was apparent for most people that Indonesia is experiencing an economic slowdown. Numerous individual become poor or fakir, bankrupt, crippled by debt, their purchasing power decreases, national product decreases, national development programs halted, and Islamic organizations such as Mosque, *Mushalla*, Madrasah, and orphanage experience decrease in support and funding.

In this unstable condition, there are no parties that can help alleviate the situation and increase the standard of living to eradicate poverty. Nevertheless it is very important for all of us to

make an example out of this situation. That it was needed for all of us to be innovative to increase our value as human in order to achieve a better life.

Indonesia had some Islamic charity organization, such as LAZ (*Amil Zakat Organization*), and BASNAS (*Amil Zakat National Body*) to distribute aid to those that are in need. The aid is in the form of clothes, food, housing, financial, training, and job opportunity. However these organizations are restricted in their work because they relied heavily on voluntary charity of *Shadaqah* and *zakat*.

Zakat is one of the five pillars of Islam; as such it was part of the obligatory religious duty of moslem (*fard*) as decreed by Allah SWT. The completion of *zakat* is a non-negotiable duty for moslem, it was not left to individual discretion to be performed or not. If it were to be so, it would mean that those that are faithless will not perform *zakat*, while only those that are faithful will perform it. According to surah Al- Baqarah ayat 43, Allah decreed:

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ ﴿٤٣﴾

Translation: “And establish prayer and give zakah and bow with those who bow [in worship and obedience].”

From aforementioned ayat, Allah SWT has decreed that *zakat* become the third pillar of Islam, equal in importance with *sallah*. *Zakat* has a very important place in ensuring equality among the populace. *Zakat* is a guarantee by Allah SWT as a resolution of Islamic social and economic problems. Therefore the importance of *zakat* as a pillar of Islam needs to be understood thoroughly, particularly in creating and sustaining a civilization. Without an institutionalized *zakat* activity, any Islamic society will be crippled. It was further proven in the Al – Quran where there are 8 *asnaf* who qualifies to receive the benefit of *zakat*. It was written in surah At-Taubah ayat 60:

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبِهِمْ
وَفِي الرِّقَابِ وَالْغَرَمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ
وَاللَّهُ عَلِيمٌ حَكِيمٌ ﴿٦٠﴾

Artinya : “Zakah expenditures are only for the poor and for the needy and for those employed to collect [zakah] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler - an obligation [imposed] by Allah . And Allah is Knowing and Wise.”

From the above mentioned *asnafs*, it was clear that the institution of *zakat* can help to decrease poverty and help to propagate and spread Islamic faith in the face of this earth. Islam teaches us how to organize and process capital by collecting a voluntary (*derma* and *wakaf*) or obligatory (*zakat*) fund from the masses. As such obedience with *zakat* will be rewarded beyond our imagination and disobedience will be met with severe punishment.

وَرَحْمَتِي وَسِعَتْ كُلَّ شَيْءٍ فَسَأَكْتُبُهَا لِلَّذِينَ يَتَّقُونَ وَيُؤْتُونَ الزَّكَاةَ
وَالَّذِينَ هُمْ بِآيَاتِنَا يُؤْمِنُونَ ﴿٢١٧﴾

Translation: "My punishment - I afflict with it whom I will, but My mercy encompasses all things." So I will decree it [especially] for those who fear Me and give *zakah* and those who believe in Our verses –“

Even though the *zakat* system is a God given guarantee in tackling societal problem, the extent in which it was implemented to its logical conclusion is very much depended on the economy of the state, the ability of the *zakat* organizer (*Amil Zakat*), and the awareness of the benefactor/tither of *zakat*. *Zakat* is the source of Islamic society economic strength. The *zakat* collection Body/Organization has as its task the God given mandate to coordinate the collection and distribution of *zakat* to the eight *asnaf* as decreed by Allah SWT. If the task is not done properly, the problem of poverty will develop into a bigger problem of blasphemy, and iniquities as the current situation proves. As the prophet Rasulullah Muhammad Saw said: "*fakir* (poverty) is almost *kufir* (disbelief/unbelief)".

The above *hadith* depict clearly that the starvation as a consequence of poverty might bring about the symptoms of greater problem, such as fraud, theft, prostitution, murder, etc. therefore Islamic society needs to invest its effort to develop an integrated *zakat* system on state level to help those that are in need.

From the above explanation, we can conclude that the institution of *zakat* in Islamic society can and will bring about positive changes for the society, aside from the fulfillment of religious duty as decreed by Allah SWT. Nevertheless how fervent and how devout we are in fulfilling our religious duty also important to ensure that the *zakat* done is done with Allah's blessing. A Moslem is never absolved of his duty to conduct *zakat*, precisely because the duty of *zakat* is not only an earthly duty; it also is a transcendental duty. Moreover, it can also be said that a Moslem did not uphold the pillars of Islam if he did not conduct *zakat*.

2. There are some problems in the conducting of *zakat* as Indonesian national economic development.

1. How to organize the *zakat*: State Role Perspective?
2. How is the Development of *Zakat* Conceptual Understanding in Indonesia?
3. How is the technique of *zakat* management within state role perspective?

4. How is the *zakat* management in the early Independence era?
5. How is the problem of *zakat* management in the reformation era?
6. How is the technical problem of *zakat* management?
7. How is the problem in participative model technique?
8. How is the model of fiscal strategy?

3. Proposed Solution

The solutions from the above problems and within the context of *Zakat* organization as Indonesian National Economic development are as follows:

1. Within Islamic jurisprudence literature there are numerous views regarding the authority of *zakat* organization and management by the state. Several writers contend that state managed *zakat* may only be conducted by Islamic states (i.e. theocracy with Islamic belief as its constitution upholding sharia and *fiqh*). While certain other writers assert that *zakat* management has to be handled by *amil/ Al-Amileen* (i.e. *zakat* collectors), whether said official is appointed by the states or elected or any other means of appointing individual to said office. Elaborating further from history of Islamic taxation and charity in the Rasullullah Muhammad and the following early Islamic empire era, the mandate of collecting and distributing *zakat* fall within the power of the state. *Zakat* management in that time was done by an entity called *waliyu 'amr* which in this case is the Islamic government as decreed by Allah SWT in Al- Qur'an surah At- Taubah: 103. The God given charge of collecting the *zakat* falls on those deemed as *uli-al amri* (literally those that are charged with authority). According to those passages, Islamic jurist (called *faqih/fuqaha*) conclude that the authority of collecting and distributing *zakat* fall on the Islamic state (*caliphate*). (11) The statement contain within Al – Qur'an that wealth must not be dominated by the riches, it must also be circulated in all element of society for the sake of social, and economic justice, as decreed in surah Al – Hasyr: 7. Said *ayat* are a general guideline that contain within it a legal elaboration on the *zakat* institution established by the Prophet Muhammad SAW. It is a historical fact that in the early Islamic era, *zakat* held a central role in Islamic fiscal policy¹. Aside as a source of states' income, *zakat* also sustain governmental spending and help influence Islamic economic policy to increase societal economic well-being, particularly those that are living in poverty (*dhu'afa*).

According to Syafii Antonio, one of the factors of Islamic government decline is the separation of *zakat* and states' fiscal policy. *Zakat* become an individual concern. The more modern and down to earth caliphate system is then replaced by the monarchial system. The governmental source of income is then appropriated with the monarchial system, such as the usage of taxes and event tributes. The usage of governmental fund is even getting further away from the essence of *zakat*.² The monarchs and *fuqaha* in the Middle Ages did not integrate the value of social and economic justice contain in the Al –

¹ Fiscal Policy or more commonly known as Fiscal Politics can be understood as a governmental action in the governmental budget context with the intention to influence the economy. This policy is usually being done together with other policies such as monetary and trade policy.

²See Ghafur Wibowo and Faizi, "Menggagas Kebijakan Fiskal Islam" Republika (Jakarta), 18 Agustus 2008, p. 6

Qur'an with the institution of *zakat*. As a consequence the socio – economic principle of *zakat* institution was not legalized and implemented in the societal system at large.

In a further development of Islamic economy³, *zakat* is then relegated as only alms for the poor, while on the other hand surah At – taubah ayat 60 clearly states that *zakat* is used for all the funding needed by modern states. That is why the concept of *zakat* is never discussed as a viable and specific solution in handling Islamic society problem. In line with the development of modes of government in Islamic regions, the management and organization of *zakat* develops along numerous routes. There are some states that instituted state sponsored *zakat* management system, there are some that relegate the *zakat* management to the masses, there are yet others that form an independent civil *zakat* organization that also sanctioned by the government. This diversity is an integral part of the history of *zakat* management.

2. Indonesia is a country with the largest moslem population in the world, the question of *zakat* is then an indispensable feature of Indonesia societal issue. *Zakat* management in Indonesia has a very long history up until now. From the inception of Islam in Indonesia, the concept of *zakat* becomes integrated with the populace. Before the year of 1990, *zakat* management in Indonesia has as its feature such as:
 - a. Generally given directly by the *muzakki* (benefactor) to the *mustahiq* (beneficiary) without the use of *Amil Zakat*. This condition is due to the lag of development from the *zakat* organization, such as BAZIZ (*Amil Zakat, Infaq, and Shadaqah Body*) DKI. In the region that lacks BAZIZ, generally *muzakki* gives directly to the *mustahiq*. The awareness of *zakat* is also still very simple. *Zakat* is viewed as purely religious duty without any relevance with the solution of greater problem such as poverty.
 - b. Even when the *zakat* is done through the *Amil Zakat*, it was mostly limited to *zakat fitrah* (the largest obligatory *zakat*, usually done in the end of ramadhan month). The situation exacerbate and exposed in the Ramadhan Month or in the few days leading to the holy day of *Idul Fitri*, most mosque and *mushalla* abruptly create its own *Amil Zakat* to collect and accept *zakat fitrah* from the populace in the vicinity of said mosque or *mushalla*. Even then some people still feel that it is much more proper to give directly to the *Mustahiq* without going through the *Amil Zakat* organization.
 - c. *Zakat* given to the *mustahiq* are usually consumptive in its character, it was used for short term need. In the moment, the role of *amil* is simply the collection and distribution of *zakat*. The role of managing the *zakat* fund doesn't included in the *amils'* responsibility, therefore the *amil* does not have to be a professional in his field. It all leads to the relegation of *amil* as a part time profession. This condition is exacerbated by the common consumptive attitude in the population at the time. This condition reflects the lack of trust and respect by the population to the *Amil Zakat*.
 - d. The wealth object of *zakat* is still limited.
The *zakat* object at the time is very limited to the wealth explicitly specified in Al – Qur'an or Hadith; gold, silver, farm product (specifically primary food producing crops), ranch animal (limited to cow, sheep, and goat), trade (limited to goods

³ Fazlur Rahman, *Neomodernisme Islam : Metode dan Alternatif*, (editor : Taufik Adnan Amal), Bandung : Mizan, 1989

commodity), and *rikaz* (found wealth). This is caused by the poor understanding of *zakat*, be it the goal, essence, value, procedure, *zakat* object, and the effort to increase economic activity and wellbeing of the populace. It is further aggravated by the poor effort of the government to educate the population about *zakat*.

According to Didin Hafiduddin⁴, the state of *zakat* management in Indonesia after 1990 underwent significant change. The change occurs after the publication of a book called *Fiqh al-Zakat* written by Yusuf Al-Qaradhawi. The book that contains a comprehensive elaboration on *zakat* was written in 1389H/1969 M. It was published by Muassasah Ar-Risalah, Beirut and was translated to Bahasa Indonesia by Salman Harun, Hasanuddin, and Didin Hafiduddin. The book was published for the first time in Indonesia in the year of 1988 by Pt. Pustaka Litera Antar Nusa in collaboration with BAZIZ DKI.

The most outstanding feature of that book is the inclusion of all legal revenue streams of Moslem as *zakat* object. As long as it passes a certain income threshold called *nishab* then the owner of said income must pay *zakat*. Included within said feature is the revenue obtained from personal or collective expertise or as it was commonly called as *zakat profesi (mihnah)*. For example the income from doctor, lawyer, architect, lecturer, teacher, tailor, employee, or other professions is included in the *zakat* object. It also includes company *zakat* that are managed by a moslem or collectively.⁵ The other outstanding point in the book are the assertion that *zakat* must be managed by a professional, responsible, accountable, capable, and willing *Amil Zakat* organization. It can be done by the census of *muzakki* and *mustahiq*, direct, efficient, and proper distribution, and transparent reporting of *Amil Zakat* activity.⁶

3. Since the year of 1990, *zakat* begun to be a popular Islamic strategic instrument in Indonesian Economic Development. This positive change is caused not only by the increasing awareness and willingness of Islamic populace in Indonesia in conducting their religious duty that achieve a significant progress, it was also caused by the increasing governmental effort in stimulating *zakat* payment by the creation of a set of law concerning *zakat*. Said law begins with the institution of Law No.38 1999 about the management of *zakat*.

In the post Soeharto regime, there are 4 key milestones progress of national *zakat* movement as follows: (a) President B. J. Habibie on 23 September 1999 by the accordance of DPR (Indonesian Legislative Bodies) signed and adopted the Law No. 38 of 1999 concerning the *zakat* management. (b) President Abdurrahman Wahid on 17 January 2001 enacted the Presidential Decree No. 8 of 2001 concerning National *Amil*

⁴See Didin Hafiduddin, *Mutiara Dakwah : Mengupas Konsep Islam Tentang Ilmu, Harta, Zakat & Ekonom Syari'ah*, Jakarta : Kuwais, 2006, p.. 210.

⁵ Yusuf Qardhawi, *Hukum Zakat : Studi Komparatif mengenai status dan Filsafat Zakat Berdasarkan Qur'an dan Hadis*, Translated by Salman Harun et. al., Bogor : Pustaka Litera Antar Nusa, 2007. In the book the *zakat* object are comprehensively elaborated from Bab III to. Bab X.p. 121-501.

⁶ The prerequisite of an *Amil Zakat* can be seen in Yusuf Qardhawi p. 551-555.

Zakat Body (c) President Megawati Soekarno Putri on 2 Desember 2001 instituted *Zakat* Awareness Movement in the Nuzulul Qur'an commemoration at Istiqlal Mosque Jakarta. (d) President Susilo Bambang Yudhoyono on 26 Oktober 2005 instituted *Zakat Infaq* and *Shadaqah* National Movement and instated the organizational structure of BAZNAS 2004-2007 period at Presidential Palace.[8]

From above explanation, we can see that in the governance of those four presidents, Indonesia shows a big commitment in stimulating the growth and usage of *zakat*.

4. In the early independence era, the management of *zakat* in Indonesia was controlled by the government and become a public issue. IT was in the 1951 the Ministry of Religion issued the Circulation Letters No. A/VII/17367 of 8 December 1951 concerning the Implementation of *Zakat* Fitrah. The government, in this case represented by the Ministry of Religion takes up supporting role in the carrying out of the *zakat* by the populace. The Ministry of Religion also has as its duty the overseeing and supervising role to ensure that the distribution of the collected *zakat* is utilized properly according to the sharia. [9]
In the year 1964, the Ministry of Religion composes the Bill of *Zakat* Implementation and the Government Regulation Bill of the Implementation of *zakat* collection and distribution and the establishment of Bait al-Mal, however both bills hasn't been proposed to the House of Representative (DPR) or the President.
5. In the new order era, the Ministry of Religion composes a Bill concerning *zakat*. The bill has been proposed to the Collaborative House of Representatives (DPRGR) through the Letter No. MA/095/1967 of July 1967. In said letter the Ministry argues that:

“Regarding the Bill concerning *Zakat* and its Principles, on the grounds that the underlying principle of the bill is founded on the Islamic jurisprudence that always applies in the case of Islam as a Religion, therefore the points contained within the bill must always be upheld by Moslems whether the Bill will be adopted as law or not, the Government is obligated to help in the upholding of the essence of the bill by Moslems. Nevertheless the government has a moral obligation to maximize the resulting benefit of the principles, thus it was deemed needed for the bill to be adopted as law”.

The Bill was presented to the Minister of Social Affairs as the responsible party for social issues, and Ministry of Finance as the responsible and authoritative party in the financial collecting. Minister of Finance in his capacity suggested that the collection of *zakat* and any issue thereof should be regulated with the Ministry of Religions' Ministerial Directive. Further in the year 1968 the Ministry of Religion instituted the Ministerial Directive No. 5 of 1968 concerning the establishment of *Bait-al Mal*. Both ministerial directives are closely related with each other, by reason that the *bait al-mal* has as it functions to accept *zakat*, which will be managed by *Amil Zakat* Body (BAZ) to be distributed to the masses.

On the year of 1968 Ministry of Religion announce a new Ministerial Directive No. 4 of 1968 concerning The Establishment of *Amil Zakat* Body (BAZ). In the same year the Ministry institutes another Ministerial Directive No.5 of 1968 concerning the Establishment if *Bait Al-Mal*. *Bait Al-Mal* in the aforementioned Ministerial Directive is a

semiofficial foundation that accepts *zakat* funds that will be submitted to *Amil Zakat* Body as outlined in the Ministerial Directive No.4 of 1968.

On the year of 1984 Ministry of Religion enacted the Ministerial Instruction No.2 of 1984 on the 3rd of March 1984 concerning to one thousand rupiah *Infaq* in the duration of the Ramadhan Month the implementation of which are regulated by the Directorate General of Islamic Community Development and Hajj Affairs Decree No. 19/1984 of 30 April 1984. On 12th of December 1989 was enacted the Ministry of Religions' Ministerial Instruction No. 16/1989 concerning the development of *Zakat*, *Infaq*, and *Shadaqah* that delegates all element of Department of Religion to provide assistance to affiliated religious organization that perform the management of *zakat*, *Infaq* and *Shadaqah* to ensure that the fund was used to develop Islamic Education and other means. On the year of 1991 it was enacted a Joint Ministerial Decree between Ministry of Religion and Ministry of Interior No. 29 and 47 of 1991 concerning the Development of *Amil Zakat*, *Infaq*, and *Shadaqah* Body which was followed by the Ministry of Religion' Ministerial Instruction No.5 of 1991 concerning the Technical Development Guidelines of *Amil Zakat*, *Infaq*, and *Shadaqah* Body; and Ministry of Interiors' Ministerial Instruction No.7 of 1988 concerning General Training of *Amil Zakat*, *Infaq*, and *Shadaqah* Body. Notes about the Law No. 38 of 1999 concerning *Zakat* Management.

After the Law No. 38 of 1999 concerning *Zakat* Management was enacted, numerous new *zakat* management institutions and organizations are formed. The management and link between those institutions and organizations is being developed and improved continually. Such that the organization can be an engine in the decentralization, independence, and development of public economy. However, the actual potential of *zakat* remains untapped according to numerous scholars. *Zakat* remains a voluntary activity, an alms for the poor, which the state has no control over said activity.

Within the numerous regulations, law, instruction and decree mentioned above, there still exist a number of fundamental flaws, such as the absence of punishment for the contentious *muzakki* that refuse to pay *zakat*. Aside from that the fundamental flaws within the regulations are as follows:

- Did not empower *Amil Zakat* Body to enforce and collect *zakat* payment from *muzakki*.
- Did not empower *Amil Zakat* Body to audit and examine the exact wealth of the *muzakki*, while the *muzakki* did not deterred by punishment for disobedience with the regulations of *zakat*.
- There is no clear mechanism if the *muzakki* directly distribute the *zakat* to the *mustahiq*, whether the *muzakki* need to provide a prove of payment to *Amil Zakat* Body that will be legalized by *Amil Zakat* Body and used to request a tax amnesty on the *zakat* value.
- In the case of *zakat* that are directly deducted from the employee paycheck from an institution and no prove of payment are provided, it will be a potential loss for the *muzakki* if the payment of *zakat* does not goes through legalization process by *Amil Zakat* Body.

The aforementioned law has pushed for the establishment and development of a trusted, credible, reliable, and strong *zakat* management organization for the populations.

6. On the latest development in Indonesia concerning the revision and amendment of the *zakat* management law, among the strong support of instituting *zakat* as a fiscal policy instrument, there also exist an opposing current that desire to preserve the participative model of *zakat* management.
7. This model desire that the government become regulator, motivator, and to ameliorate privately formed *zakat* management organization (LAZ). It means that the *zakat* management organization must not be nationalized or institutionalized by the government. The reason for such are:

First, The LAZ has been able to popularize *zakat* and obtaining the confidence of the populations. Even though there are still inefficient and ineffective LAZ in collecting and distributing *zakat*. It was caused by fundamental problem such as the low quality of human resource, organizational capacity, weak management, and no standardized public accountability.

Two, if bureaucracy become stronger then the government sponsored *zakat* management organization will also become stronger. On the other hand if the bureaucracy is getting weaker, the *zakat* management organization will also become weaker as the public confidence in governmental structure lowers.

Third, in this reformation and democratization era there is a marked increase of civil participation in government and national development. One of the things that the LAZ did was managing the assets of the populace far before the birth of the Law No.38 of 1999 concerning *zakat* management. There is a marked increase of populaces' confidence in *Amil Zakat* Body (LAZ) that also increase the LAZ social role and responsibility in accordance to modern Indonesia context. In such context the government needs to open up a public participation sphere to induce participation in eradicating poverty. Here the government are expected to acts as regulator, motivator, and to ameliorate privately formed *zakat* management organization and also to provide a conducive infrastructure and environment for civil movement development. The government must not take over too much of public effort as it will stifle the growth of the public participation and creativity.

8. In this vein, essentially the government must become operator or the implementer, the reason of which are:

First, *zakat* collection can be enforced on the ground of Al – Qur'an surah At – Taubah ayat 103. While the only body that has a legitimate authority to enforce such collection are the government through governmental apparatus such as taxation. If this proposal are implemented, then *zakat* can become another source of national revenue.

Second, very large potential of uncollected *zakat* from the population. According to the research done by the Language and Culture Center of UIN Syarif Hidayatulla and Ford

Foundation in 2005 suggest that the philanthropist potential of Moslem in Indonesia reached up to 19.3 trillion Rupiah per year.⁷

Third, *zakat* has the potential to help achieving national development goals. The large *zakat* fund has a large potential to increase the purchasing power of Indonesian people, thereby increasing the standard of living in Indonesia if the *zakat* are integrated in the national development plans.

Fourth, it bequeaths control to the governmental elite that so far had been plagued by corruption. These phenomenons are caused by the lack of faith and the lack of devotion that leads to the inability to resist temptation to misuse governmental resource. With the introduction of *zakat* in the governmental asset it was hoped that it will remind the corruptor that what they are corrupting are *zakat* fund, a divinely ordained fund that must not be misused.

4. Conclusion

Regarding the above elaborations there are some points that need to be underlined. As a Moslem we certainly wants *zakat* as a big potential that has a big role in Indonesia, As such governmental political will to organize *zakat* at state level become important to increase awareness about *zakat*. Governmental role is very important to actualize the essential goal of *zakat*.

Concerning the objection on the effort to enforce the administration of *zakat* here can be explained. It was due to the length of time that *zakat* become separated with the state system, and become private matters. To revert back into a state centered system is not an easy task, it need an approach to put amend differing viewpoints.

There are much good to be reaped in making *zakat* as an instrument in the government financial policy. The governing bodies establish its status as clean government by solving national economic problem, as a consequence it was hoped that the peoples' confidence in the government will also increase, which in turn will maximize the potentials of *zakat*.

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