

## **Islamic Philanthropy and Public Policy: A Study of Zakat Fatwas from the New Order Era to the Post-Reform Era**

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### **Abstract**

The ambiguity of the relationship between the state and religion in Indonesia causes the unique dynamics experienced by the legislative process of Islamic law in Indonesian laws and regulations. In this context, the Indonesian Ulama Council has a strategic position to encourage the legislative process of Islamic law into state law, including zakat norms. This paper discusses the legislation of Islamic philanthropic fatwas in state law that regulates zakat management in Indonesia, which is manifested in public policy. This research is normative research with a philosophical and historical approach. The research data used were the 22 fatwas of the Indonesian Ulama Council regarding zakat. The research results showed that Islamic philanthropic fatwa norms contribute significantly to public policy interventions that are oriented toward empowerment and community welfare improvement. This paper argues that the relationship pattern of the Indonesian Ulama Council's fatwa regarding zakat and positive law is as follows: first, sometimes a zakat fatwa strengthens state policies for the public benefit (*ta'yīdī*), and second, it becomes legal



materials in formulating and making public policies (*insyā'ī*). Thus, the Islamic philanthropic fatwas of the Indonesian Ulama Council can become a tool of social control and a tool of social engineering for the Indonesian Muslim community.

**KEYWORDS** *Living Fatwa; New Order; Post-Reform; Public Policy; Zakat.*

### **Abstrak**

Ambiguitas relasi negara dan agama di Indonesia telah membuat proses legislasi hukum Islam dalam peraturan perundang-undangan di Indonesia mengalami dinamika yang unik. Dalam konteks ini, Majelis Ulama Indonesia memiliki posisi yang strategis untuk mendorong proses legislasi hukum Islam ke dalam hukum negara tidak terkecuali norma zakat. Tulisan ini membahas tentang legislasi fatwa-fatwa filantropi Islam dalam hukum negara yang mengatur pengelolaan zakat di Indonesia yang termanifestasi dalam kebijakan publik. Penelitian ini adalah penelitian normatif dengan pendekatan filosofis dan historis. Data penelitian yang digunakan adalah 22 fatwa Majelis Ulama Indonesia tentang zakat. Hasil penelitian menunjukkan bahwa norma fatwa filantropi Islam berkontribusi signifikan dalam mengintervensi kebijakan publik yang berorientasi pada pemberdayaan dan peningkatan kesejahteraan masyarakat. Tulisan ini berargumentasi bahwa pola relasi fatwa Majelis Ulama Indonesia tentang zakat dan hukum positif adalah: pertama, terkadang fatwa zakat menguatkan kebijakan negara untuk kemaslahatan publik (*ta'yīdī*), kedua, menjadi sumber material dalam penyusunan dan pengambilan kebijakan publik (*insyā'ī*). Dengan demikian, fatwa-fatwa filantropi Islam Majelis Ulama Indonesia dapat menjadi *a tool of social control* dan *a tool of social engineering* bagi masyarakat Muslim Indonesia.

**KATA KUNCI** *Kebijakan Publik; Living Fatwa; Orde Baru; Pasca Reformasi; Zakat.*

### **Introduction**

Unlike Islamic countries in the Middle East, Indonesia, despite being a country with the largest Muslim population, is not a state based on Islam but on Pancasila, which is extracted from the noble values of the

Indonesian nation.<sup>1</sup> The process of legislating Islamic law in Indonesia has experienced unique dynamics and is quite interesting to study considering that the relationship between the state and religion in Indonesia is ambiguous, giving rise to debates.<sup>2</sup> The Indonesian Ulama Council with its fatwas has a strategic position in encouraging the process of legislating Islamic law in Indonesia so that this Islamic law becomes a law that applies and lives in society, not least in the zakat legislation process.<sup>3</sup>

The study of fatwas in the Muslim world is not a new topic. There have been many papers written by both domestic and foreign scholars and observers of Islamic studies in Indonesia. Nico J.G. Kaptein,<sup>4</sup> M.B. Hooker,<sup>5</sup> Anna M. Gade,<sup>6</sup> Nadirsyah Hosen,<sup>7</sup> Syafiq Hasyim,<sup>8</sup> Moch. Nur

<sup>1</sup> Khaled Abou El Fadl, "What Type of Law Is Islamic Law?," in *Routledge Handbook of Islamic Law*, ed. Khaled Abou El Fadl, Ahmad Ahmad Atif, and Said Fares Hassan (New York: Routledge, 2019), 11–39.

<sup>2</sup> Delfina Serrano Ruano, "Qadis and Muftis: Judicial Authority and the Social Practice of Islamic Law," in *Routledge Handbook of Islamic Law* (Routledge, 2019), 156–70.

<sup>3</sup> Nur Aqilah Paskhal Rostam and Nurul Hashimah Ahamed Hassain Malim, "Text Categorisation in Quran and Hadith: Overcoming the Interrelation Challenges Using Machine Learning and Term Weighting," *Journal of King Saud University - Computer and Information Sciences* 33, no. 6 (2021): 658–67, <https://doi.org/https://doi.org/10.1016/j.jksuci.2019.03.007>; Tika Widiastuti et al., "The Nexus between Islamic Social Finance, Quality of Human Resource, Governance, and Poverty," *Heliyon* 8, no. 12 (2022): e11885, <https://doi.org/https://doi.org/10.1016/j.heliyon.2022.e11885>. See Nur Aqilah Paskhal Rostam and Nurul Hashimah Ahamed Hassain Malim, "Text Categorisation in Quran and Hadith: Overcoming the Interrelation Challenges using Machine Learning and Term Weighting," *Journal of King Saud University - Computer and Information Sciences* 33, no. 6 (2021): 658–67, <https://doi.org/https://doi.org/10.1016/j.jksuci.2019.03.007>;

<sup>4</sup> Nico J G Kaptein, *The Voice of Theulamâ': Fatwas and Religious Authority in Indonesia* (Éditions de l'École des hautes études en sciences sociales, 2004); Nicolaas Jan Gerrit Kaptein, "The Muhimmât Al-Nafâ'is: A Bilingual Meccan Fatwa Collection for Indonesian Muslims from the End of the Nineteenth Century," (No Title), 1997; Nico Kaptein, "Meccan Fatwâs from the End of the Nineteenth Century on Indonesian Affairs," *Studia Islamika* 2, no. 4 (1995).

<sup>5</sup> M Barry Hooker, *Indonesian Islam: Social Change through Contemporary Fatawa* (University of Hawaii Press, 2003).

<sup>6</sup> Anna M Gade, "Islamic Law and the Environment in Indonesia: Fatwa and Da'wa," *Worldviews: Global Religions, Culture, and Ecology* 19, no. 2 (2015): 161–83.

<sup>7</sup> Nadirsyah Hosen, "Behind the Scenes: Fatwas of Majelis Ulama Indonesia (1975–1998)," *Journal of Islamic Studies* 15, no. 2 (2004): 147–79.

<sup>8</sup> Syafiq Hasyim, "Fatwas and Democracy: Majelis Ulama Indonesia (MUI, Indonesian Ulema Council) and Rising Conservatism in Indonesian Islam," *TRaNS: Trans-Regional and-National Studies of Southeast Asia* 8, no. 1 (2020): 21–35.

Ichwan,<sup>9</sup> M. Asrorun Niam,<sup>10</sup> and others are reputable researchers who study fatwas issued by fatwa institutions in Indonesia, particularly the fatwa of the Indonesian Ulama Council. Meanwhile, studies on Islamic philanthropic fatwas have also been conducted by previous researchers. However, several related studies do not link the discourse on zakat fatwas with public policy in the Indonesian context. The majority of the zakat fatwa researchers have so far focused on historical studies from the perspective of the development of their fatwas. For example, Widi Nopiardo, who studied the history of zakat fatwas from 1982 to 2011,<sup>11</sup> Faisal who studied the history of zakat management in the Muslim world and Indonesia,<sup>12</sup> Erni Juliana Nasution studied Indonesian Ulama Council zakat fatwas in answering contemporary issues,<sup>13</sup> Hilman Latief, comparing Islamic philanthropic fatwas from Indonesian fatwa institutions Indonesian Ulama Council, Nahdlatul Ulama, Muhammadiyah and Persis.<sup>14</sup>

The study of Islamic philanthropic zakat fatwas is important for at least three reasons. First, zakat is a “fiscal instrument” in Islamic governments in the past and still is in some Muslim countries. As a fiscal instrument, the practice of zakat requires regulation and standardization

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<sup>9</sup> Moch Nur Ichwan, “‘Ulamā’, State and Politics: Majelis Ulama Indonesia After Suharto,” *Islamic Law and Society* 12, no. 1 (2005): 45–72.

<sup>10</sup> M Asrorun Ni’am Sholeh, “Towards a Progressive Fatwa: MUI’s Response to the COVID-19 Pandemic,” *AHKAM: Jurnal Ilmu Syariah* 20, no. 2 (2020); M Asrorun Niam Sholeh, Muhammad Fauzinudin Faiz, and Moh Muhlis Anwar, “A Critical Analysis of Islamic Law and Fatwa of MUI (Majlis Ulama Indonesia) & NU (Nahdlatul Ulama’) on A Gold-Backed Cryptocurrency (OneGram),” *AL-IHKAM: Jurnal Hukum & Pranata Sosial* 17, no. 2 (2022): 506–30.

<sup>11</sup> Widi Nopiardo, “Perkembangan Fatwa MUI Tentang Masalah Zakat,” *JURIS (Jurnal Ilmiah Syariah)* 16, no. 1 (2017): 89–109.

<sup>12</sup> Faisal Faisal, “Sejarah Pengelolaan Zakat Di Dunia Muslim Dan Indonesia (Pendekatan Teori Investigasi-Sejarah Charles Peirce Dan Defisit Kebenaran Lieven Boeve),” *Analisis: Jurnal Studi Keislaman* 11, no. 2 (2017): 241–72.

<sup>13</sup> Erni Juliana Al Hasanah Nasution, “Fatwa Zakat MUI Dalam Menjawab Isu-Isu Kontemporer,” *Maarif* 16, no. 2 (2021): 322–39, <https://doi.org/10.47651/mrf.v16i2.152>.

<sup>14</sup> Hilman Latief, “Fatwa-Fatwa Filantropi Islam Di Indonesia Anotasi Komparasi Dan Kompilasi” (Yogyakarta: UMY Press, 2019).

of its implementation.<sup>15</sup> Second, zakat is an act of worship that has special regulations and has been practiced since the early generations of Islam, which continues to be dynamic in the discourse of Islamic legal thought to this day. Third, the evolution of the object of zakat over time, so that the practice of zakat changes contextually according to differences in space and time.<sup>16</sup> In this context, the discourse on zakat in classical Islamic literature appears to be uniform, but in practice, it is sometimes “loose.” This is because zakat in Muslim countries is still a cultural practice rather than a structural policy.<sup>17</sup>

Muslim countries in the world have concerns in the administration of zakat as can be seen from the published regulations. For example, Saudi Arabia has been issuing regulations on the administration of zakat since 1951. Sudan published its first law on zakat in 1984; Pakistan, in 1979; Jordan, in 1988; Kuwait, in 1982, and Indonesia, in 1999.<sup>18</sup> Muslim-majority countries such as Saudi Arabia, Egypt, Libya, Sudan, Morocco, Pakistan, Malaysia, and Indonesia have also witnessed the dynamics of

<sup>15</sup> Nubani Md Hassan and Abd Halim Mohd Noor, “Do Capital Assistance Programs by Zakat Institutions Help the Poor?,” *Procedia Economics and Finance* 31 (2015): 551–62, [https://doi.org/https://doi.org/10.1016/S2212-5671\(15\)01201-0](https://doi.org/https://doi.org/10.1016/S2212-5671(15)01201-0); Naz'aina, “The Effect of Internal Control System and Amil Competence on the Financial Reporting Quality at Zakat Management Institution Active Member of Zakat Forum in Special Capital City Region Jakarta and West Java Provinces,” *Procedia - Social and Behavioral Sciences* 211 (2015): 753–60, <https://doi.org/https://doi.org/10.1016/j.sbspro.2015.11.100>; Sani Adamu Muhammad and Ram Al-Jaffri Saad, “Moderating Effect of Attitude toward Zakat Payment on the Relationship between Moral Reasoning and Intention to Pay Zakat,” *Procedia - Social and Behavioral Sciences* 219 (2016): 520–27, <https://doi.org/https://doi.org/10.1016/j.sbspro.2016.05.029>.

<sup>16</sup> Nurul Nurhidayatie Muhamad Ali et al., “Developing a Multidimensional Performance of Zakat Collection System in East Coast Region,” *Procedia - Social and Behavioral Sciences* 164 (2014): 84–90, <https://doi.org/https://doi.org/10.1016/j.sbspro.2014.11.054>; Ram Al Jaffri Saad, Norazita Marina Abdul Aziz, and Norfaiezah Sawandi, “Islamic Accountability Framework in the Zakat Funds Management,” *Procedia - Social and Behavioral Sciences* 164 (2014): 508–15, <https://doi.org/https://doi.org/10.1016/j.sbspro.2014.11.139>.

<sup>17</sup> Arskal Salim's study shows that the Islamic political policies of the Dutch government did not have much influence on the governance and administration of zakat in the Dutch colonial era. Arskal Salim, “The Influential Legacy of Dutch Islamic Policy on the Formation of Zakat (Alms) Law in Modern Indonesia,” *Pac. Rim L. & Pol'y J.* 15 (2006): 683.

<sup>18</sup> K Amiruddin, *Model-Model Pengelolaan Zakat Di Dunia Muslim* (State Islamic Institute of Tulungagung, 2015).

fatwa production on various religious, social, economic, and political issues,<sup>19</sup> including the management of zakat.

This article focuses on the study of zakat fatwas as a representation of ethical-religious norms in Islamic philanthropy manifested in public policy. How do Islamic philanthropy fatwas transform as a living norm that is manifested in public policy in Indonesia? The argument of this article is that the Indonesian Ulama Council's Islamic philanthropy zakat fatwas from the New Order era to the Post-Reform era have greatly contributed to the design of zakat management regulations in Indonesia.

## Methods

This research is normative research with a philosophical and historical approach. The analysis is based on the theory developed by Asrorun Niam regarding the pattern of relationships between religious fatwas and public policies (*ta'yidi*, *islahi*, *tashihi*, and *insya'i*).<sup>20</sup> The research data are 22 Indonesian Ulama Council fatwas on zakat and Islamic philanthropy. In this context, the function of a fatwa is diverse, and it can strengthen state policies for the public good (*ta'yidi*), can become a source in preparing and making public policies (*insya'i*), or can become corrections and improvements of public policies to be in line with Islamic law (*ishlāhī*). This is where the contribution of zakat fatwas finds its vital role in religious and state life.

## Discussion

### Fatwas and Public Policies

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<sup>19</sup> Hilman Latief, "Fatwa Pluralism on Zakat in Indonesia," *Journal of Muslim Philanthropy & Civil Society* 6, no. 2 (2022).

<sup>20</sup> M. Asrorun Niam Sholeh, "Living Fatwa: Transformasi Fatwa Dalam Perilaku Dan Kebijakan Publik Di Era Milenial" (Jakarta, 2022).

A fatwa tends to be dynamic because it is a response to new developments being faced by the general public (*mustafti*).<sup>21</sup> The characteristics of fatwas issued by fatwa institutions in Indonesia, including zakat fatwas, are generally intended to justify fiqh practices using religious arguments. According to Martin van Bruinessen, traditionalist fatwas are rarely innovative because traditionalists refuse *ijtihad* to reinterpret the Qur'an and Hadith on their own.<sup>22</sup> Nevertheless, in his writings, Feener appreciated the contribution of Masudi in reviving the discourse of zakat in the context of modern Indonesia.<sup>23</sup>

Politically, the Indonesian Ulama Council is claimed to have stronger and more influential religious authority in producing authoritative fatwas, so legal products can become a reference for the government in making public policies.<sup>24</sup> For example, Presidential Decree No. 6 of 2023 on the Halal Certification of Medicines, Biological Products and Medical Devices, which was issued on January 19, 2023, is heavily influenced by the norms regulated in the fatwas issued by the Indonesian Ulama Council. Article 9 of the presidential regulation states that a product must not use a name that refers to something that is forbidden or that contains pornography and does not have sensory characteristics that point to a product that is haram or has been declared haram based on a fatwa decree of the Indonesian Ulama Council.<sup>25</sup> Packaging and labeling

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<sup>21</sup> Hooker, *Indonesian Islam: Social Change through Contemporary Fatawa*. See Nico J G Kaptein, "Theme Issue: Fatwas in Indonesia Guest Editors: Nico JG Kaptein and Michael Laffan: Introduction," *Islamic Law and Society* 12, no. 1 (2005): 1–8.

<sup>22</sup> Martin Van Bruinessen, *NU; Tradisi, Relasi-Relasi Kuasa, Pencarian Wacana Baru* (Lkis Pelangi Aksara, 1994).

<sup>23</sup> R Michael Feener, *Muslim Legal Thought in Modern Indonesia* (Cambridge University Press, 2007).

<sup>24</sup> Latief, "Fatwa-Fatwa Filantropi Islam Di Indonesia Anotasi Komparasi Dan Kompilasi."

<sup>25</sup> There are two MUI fatwas related to this, namely Komisi Fatwa-MUI, "Fatwa Nomor 4 Tahun 2003 Tentang Standardisasi Fatwa Halal" (Jakarta, 2003), <https://halalmui.org/wp-content/uploads/2023/06/Standarisasi-Fatwa-Halal.pdf>; Komisi Fatwa-MUI, "Fatwa Nomor 44 Tahun 2020 Tentang Penggunaan Nama, Bentuk, Dan Kemasan Produk Yang Tidak Dapat Disertifikasi Halal" (Jakarta, 2020), <https://halalmui.org/wp-content/uploads/2023/06/Fatwa-MUI-No-44-Tahun-2020->

guarantee the halalness and quality of the packaging materials used, with packaging designs, signs, symbols, logos, names, and images that are not misleading, in accordance with the principles of Islamic law.<sup>26</sup>

Meanwhile, Article 6 point (5) letter (g) states that ingredients in the form of alcohol/ethanol can be used as long as the alcohol/ethanol does not come from the khamar industry, which is medically harmless and not abused. This provision refers to Indonesian Ulama Council Fatwa Number 4 of 2003 concerning the Standardization of Halal Fatwa<sup>27</sup> and Fatwa Number 11 of 2009 concerning the Alcohol Law.<sup>28</sup> Indonesian Ulama Council fatwas can provide inspiration in public policies based on Islamic norms that serve as guidelines for the Indonesian Muslim community.

In the context of religious life in the era of the COVID-19 pandemic, the Indonesian Ulama Council fatwa has also made an important contribution in supporting the country's public policy regarding the enforcement of large-scale social restrictions (PSBB). The Indonesian Ulama Council provides religious guidance through Fatwa No. 28 of 2020 on Guidance on the Usefulness of Takbir and Eid Al-Fitr Prayers During the COVID-19 pandemic. One of the provisions of this fatwa is to perform Eid al-Fitr prayers at home. In the interest of preventing the potential transmission of COVID-19, Eid al-Fitr prayers may be performed at home in congregation with family members or individually (*munfarid*), particularly in areas where the spread of COVID-19 has not been controlled at that time.<sup>29</sup>

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tentang-Penggunaan-Nama-Bentuk-dan-Kemasan-Produk-yang-Tidak-Dapat-Disertifikasi-Halal.pdf.

<sup>26</sup>See Pemerintah Pusat Indonesia, "Peraturan Presiden (PERPRES) Nomor 6 Tahun 2023 Tentang Sertifikasi Halal Obat, Produk Biologi, Dan Alat Kesehatan" (Jakarta, 2023), <https://peraturan.bpk.go.id/Details/240597/perpres-no-6-tahun-2023>.

<sup>27</sup> See Komisi Fatwa-MUI, "Fatwa Nomor 4 Tahun 2003 Tentang Standardisasi Fatwa Halal."

<sup>28</sup> See Komisi Fatwa-MUI, "Fatwa MUI Nomor 11 Tahun 2009 Tentang Hukum Alkohol" (Jakarta, 2009).

<sup>29</sup> See Komisi Fatwa-MUI, "Fatwa MUI Nomor 28 Tahun 2020 Tentang Panduan Kaifiat Takbir Dan Shalat Idul Fitri Saat Pandemi Covid-19" (Jakarta, 2020),



Several Indonesian Ulama Council fatwas have been transformed into forms of public policy that are regulatory, substantive, and procedural. Niam's study shows that there are different patterns in the process of transformation. The mainstream form of transformation is in accordance with the symbiotic paradigm, which reinforces the harmonious relationship between religion and the state, supporting each other, except for some dynamics that shift this paradigm.<sup>30</sup> Therefore, the Indonesian Ulama Council fatwa can be used as a reference for the formation of laws and regulations through the fatwa canonization (*taqnin*) process.<sup>31</sup>

## **Zakat Fatwas in Indonesia: Indonesian Ulama Council's Contribution from the New Order Era to the Post-Reform Era**

The number of zakat fatwas issued by the Indonesian Ulama Council in the period from 1982 to 2022 is 22.<sup>32</sup> Kaptein found in his research that religious authority in a society can be established through fatwas.<sup>33</sup> That means that the fatwa for the Muslim community cannot be separated from religious authority.

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<https://mui.or.id/baca/fatwa/panduan-kaifiat-takbir-dan-shalat-idul-fitri-saat-pandemi-covid-19>.

<sup>30</sup> Sholeh, "Orasi Ilmiah Pidato Pengukuhan Guru Besar Living Fatwa: Transformasi Fatwa Dalam Perilaku Dan Kebijakan Publik Di Era Milenial."43.

<sup>31</sup> Mohammad Nizarul Alim, "Utilization and Accounting of Zakat for Productive Purposes in Indonesia: A Review," *Procedia - Social and Behavioral Sciences* 211 (2015): 232–36, <https://doi.org/https://doi.org/10.1016/j.sbspro.2015.11.028>; Raja Adzrin Raja Ahmad, Ahmad Marzuki Amiruddin Othman, and Muhammad Sufiyudin Salleh, "Assessing the Satisfaction Level of Zakat Recipients Towards Zakat Management," *Procedia Economics and Finance* 31 (2015): 140–51, [https://doi.org/https://doi.org/10.1016/S2212-5671\(15\)01141-7](https://doi.org/https://doi.org/10.1016/S2212-5671(15)01141-7).

<sup>32</sup> Widi Napiardo. "Perkembangan Fatwa MUI Tentang Masalah Zakat." *JURIS (Jurnal Ilmiah Syariah)* 16.1 (2017): 89-109. <http://dx.doi.org/10.31958/juris.v16i1.967>

<sup>33</sup> The authority of the Indonesian Ulama Council (MUI) in providing guidance on Islamic law has contributed to the daily life of the Indonesian Muslim community. However, in its journey, this fatwa institution experienced ups and downs and shifts in orientation, where in the New Order era and Post-Reform era, some researchers considered the trend of MUI thinking as a decline because it was more conservative. See Moch. Nur. Ichwan and Mariani Noor Nina, "Arah Baru Majelis Ulama Indonesia (MUI)," in *Ulama Dan Negara-Bangsa: Membaca Masa Depan Islam Politik Di Indonesia*, ed. Noorhaidi (Yogyakarta: PusPIDeP, 2019).73.

### 1. Zakat Fatwas in the New Order Era

The Indonesian Ulama Council was founded in 1975, but a zakat fatwa was first issued by the Indonesian Ulama Council on January 26, 1982, that is, a fatwa regarding intensifying the practice of zakat. This fatwa emphasizes that income from services can be subject to obligatory zakat if it reaches *nisab* and *haul*.<sup>34</sup> On February 2, 1982, the Indonesian Ulama Council issued another fatwa on the law of integrating zakat funds for productive activities and public benefit. In general, the content of the fatwa states that zakat given to the poor can be productive and that zakat funds can be invested in the name of *Fi Sabilillah* for the purposes of public interest (*masalah ammah*).<sup>35</sup>

In 1996, the Indonesian Ulama Council issued a fatwa regarding the giving of zakat for scholarship purposes. That fatwa emphasized that giving zakat money for educational purposes, particularly in the form of law scholarships, is legal because it is included in the category of *ashnāf fī sabilillah*. The conditions for the recipients of the scholarships from zakat funds are students who have academic achievements, those who are less fortunate, and those who study knowledge that is beneficial to the Indonesian nation.<sup>36</sup> The Indonesian Ulama Council Fatwa Commission issued the following three fatwas during the New Order: (1) a fatwa on intensifying the implementation of zakat, (2) a fatwa on distributing zakat

<sup>34</sup> See Komisi Fatwa-MUI, "Fatwa MUI Tahun 1982 Tentang Intensifikasi Pelaksanaan Zakat" (Jakarta, 1982), <https://www.mui.or.id/public/index.php/baca/fatwa/intensifikasi-pelaksanaan-zakat>.

<sup>35</sup> Compare M Maulana Asegaf, "Analisis Fatwa MUI Tahun 1982 Tentang Mentasharufkan Dana Zakat Untuk Kegiatan Produktif Dan Kemaslahatan Umum (Perspektif Yusuf Qardhawi)," *Management of Zakat and Waqf Journal (MAZAWA)* 2, no. 1 (2020): 1–20.

<sup>36</sup> Muhammad Fahmi Syakir, Tastaftiyan Risfandy, and Irwan Trinugroho, "CEO's Social Capital and Performance of Zakat Institutions: Cross-Country Evidence," *Journal of Behavioral and Experimental Finance* 31 (2021): 100521, <https://doi.org/https://doi.org/10.1016/j.jbef.2021.100521>; Muhammad Lutfi Hakim, "Islamic Law and Society in Indonesia: Corporate Zakat Norms and Practices in Islamic Banks, by Alfitri," *Bijdragen Tot de Taal-, Land- En Volkenkunde / Journal of the Humanities and Social Sciences of Southeast Asia* 179, no. 1 (2023): 115–18, <https://doi.org/https://doi.org/10.1163/22134379-17901001>.

funds for productive activities and public benefit, and (3) a fatwa on giving zakat for educational scholarships.

## 2. Zakat Fatwas in the Post-Reform Era

In this Post-Reform era, the Indonesian Ulama Council has issued several zakat fatwas. Fatwa No. 3 of 2003 on zakat of income declared that all forms of halal income must pay zakat on the condition that it reaches the nishab within one year, that is, 85 g of gold with a mandatory zakat rate of 2.5%.<sup>37</sup> Fatwa No. 4 of 2003 regarding the use of zakat funds for investment (*istismar*) declared that the use of zakat that may be invested (*istitsmar*) must meet the following criteria: distributed to businesses that are justified by shariah and applicable regulations (*al-thuruq al-masyru'ah*); invested in business that are believed to provide benefits; investment permits (*istitsmar*) must be obtained from the Government; there is no hungry poor people when zakat assets are invested; and there is time limit of invested zakat distribution.<sup>38</sup> In addition, a zakat fatwa was issued in 2009 based on the results of the Ijtima Ulama Fatwa Commission of the Indonesian Indonesian Ulama Council III held on January 26, 2009. The results of the discussion in Commission B1 of the Ijtima Ulama Indonesian Ulama Council Fatwa Commission throughout Indonesia III regarding contemporary fiqh issues (*masāil fiqhiyah muāshirah*) were further reinforced in Indonesian Ulama Council Fatwa Number 8 of 2011 regarding Amil Zakat.<sup>39</sup>

In 2011, the Indonesian Ulama Council issued Fatwa No. 13 of 2011 regarding the Zakat Law on Haram Property. This fatwa describes the assets on which zakat must be paid and emphasizes that zakat must be

<sup>37</sup> Komisi Fatwa-MUI, "Fatwa MUI No. 3 Tahun 2003 Tentang Zakat Penghasilan" (Jakarta, 2003), <https://mui.or.id/baca/fatwa/zakat-penghasilan>.

<sup>38</sup> Komisi Fatwa-MUI, "Fatwa MUI No. 4 Tahun 2003 Tentang Penggunaan Dana Zakat Untuk Investasi (Istismar)" (Jakarta, 2003), <https://mui.or.id/baca/fatwa/penggunaan-dana-zakat-untuk-istitsmar-investasi>.

<sup>39</sup> Komisi Fatwa-MUI, "Fatwa MUI No. 8 Tahun 2011 Tentang Amil Zakat" (Jakarta, 2011), <https://baznas-sumedang.org/peraturan/fatwa-majelis-ulama-indonesia-nomor-8-tahun-2011-tentang-amil-zakat/>.

paid from legitimate assets, both the assets and the method of acquiring them. Therefore, illegitimate assets are not obligatory objects of zakat. In addition, the Indonesian Ulama Council emphasizes that the obligation of the owners of illegitimate assets is not to pay zakat but to repent and be released from the responsibility of these illegitimate assets.<sup>40</sup>

Furthermore, the Indonesian Ulama Council issued Fatwa No. 14 of 2011 regarding the distribution of zakat assets in the form of managed assets. This fatwa explains the legal validity of distributing zakat assets in the form of managed assets with the following provisions: *first*, there is no urgent need for *mustahiq* to receive zakat assets; *second*, the benefits of managed assets are intended only for *mustahiq* zakat; and *third*, those other than *mustahiq al-zakat* are allowed to use managed assets intended for *mustahiq al-zakat* by making fair payments to serve as charitable funds.<sup>41</sup>

Meanwhile, the Indonesian Ulama Council issued Fatwa No. 15 of 2011 regarding the collection, maintenance, and distribution of zakat assets, emphasizing that the *amil* must be active in collecting zakat. The maintenance of zakat is the responsibility of the *amil* until it is distributed according to the principle of *yad al-amanah*.<sup>42</sup> This fatwa also discusses the provisions for the distribution of zakat funds from one *amil* to another *amil*, which is not considered a distribution of zakat until the zakat funds reach the *mustahiq al-zakat*. The fatwa also discusses that foundations or institutions that serve the poor can (be allowed to) receive zakat on behalf

<sup>40</sup> See Komisi Fatwa-MUI, "Fatwa MUI No. 13 Tahun 2011 Tentang Hukum Zakat Atas Harta Haram" (Jakarta, 2011), <https://baznas-sumedang.org/peraturan/fatwa-majelis-ulama-indonesia-nomor-13-tahun-2011-tentang-hukum-zakat-atas-harta-haram/>.

<sup>41</sup> See Komisi Fatwa-MUI, "Fatwa MUI No. 14 Tahun 2011 Tentang Penyaluran Harta Zakat Dalam Bentuk Aset Kelolaan" (Jakarta, 2011), <https://baznas-sumedang.org/peraturan/fatwa-majelis-ulama-indonesia-nomor-14-tahun-2011-tentang-penyalaran-harta-zakat-dalam-bentuk-aset-kelolaan/>.

<sup>42</sup> What is meant by *yad al-amanah* is that if the *amil* has carried out his duties properly, but beyond his ability, there is damage or loss, the *amil* is not burdened with the responsibility of replacement. See Komisi Fatwa-MUI, "Fatwa MUI No. 12 Tahun 2011 Tentang Penarikan, Pemeliharaan Dan Penyaluran Harta Zakat" (Jakarta, 2011), <https://mui.or.id/baca/fatwa/penarikan-pemeliharaan-dan-penyalaran-harta-zakat>.

of *fisabilillah* and regulates the distribution of *al-zakah al-muqayyadah*.<sup>43</sup> If the distribution of *al-zakah al-muqayyadah* funds requires additional costs, then the *amil* may ask the *mustahiq*. However, if the distribution of *al-zakah al-muqayyadah* does not require additional costs, for example, *al-zakah al-muqayyadah* is in the *amil*'s distribution pattern, then the *amil* cannot ask the *mustahiq* for additional costs.

In 2015, the Indonesian Ulama Council held a national conference that succeeded in issuing Fatwa Number 001/MUNAS-IX/MUI/2015 regarding the use of *zakat*, *infaq*, *sadaqah*, and *waqf* assets for the development of clean water and sanitation facilities for the community. The provision regarding the permissibility of utilizing *zakat* assets for the provision of clean water and sanitation facilities is an implementation of *hifz al-nafs*, which is the goal of Islamic law. Therefore, the use of *zakat*, *infaq*, *sadaqah*, and *waqf* assets for the construction of clean water and sanitation facilities is permissible as long as it is for the public benefit.<sup>44</sup>

In 2018, Commission B-2 on Contemporary Jurisprudence discussed several topics, including the following: *zakat* mal for legal aid, *ulil amri*'s responsibility and authority in performing the obligation to pay *zakat*, paying *zakat* income before fulfilling the obligatory requirements, and objecting to *zakat* income. In essence, the Decree of the Ijtima Ulama of the Indonesian Fatwa Commission VI confirms Indonesian Ulama Council's previous fatwas on *zakat* income (1982) in more detail, regulates the payment of *zakat* before it reaches the *nishab* and the law on the deposit of *zakat* income as a deposit for *zakat* payments, and emphasizes the object of *zakat* income and the use of *zakat* funds for legal aid.<sup>45</sup>

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<sup>43</sup> What is meant by *muqayyadah zakat* is *zakat* whose *mustahiq* has been determined by the *muzakki*, both regarding *asnāf*, individuals, and locations.

<sup>44</sup> See Komisi Fatwa-MUI, "Fatwa MUI No. 001/MUNAS-IX/MUI/2015 Tentang Pendayagunaan Harta Zakat, Infaq, Sedekah Dan Wakaf Untuk Pembangunan Sarana Air Bersih Dan Sanitasi Bagi Masyarakat," 2015.

<sup>45</sup> Komisi Fatwa-MUI, "Keputusan Ijtima' Ulama Komisi Fatwa Se-Indonesia VI Tahun 2018" (Kalimantan Selatan, 2018), <https://mui-jateng.or.id/wp-content/uploads/2018/05/HASIL-IJTIMA-ULAMA-KOMISI-FATWA-MUI-2018-oke.pdf>.

Thus, the Islamic philanthropic fatwas issued by the Indonesian Ulama Council Fatwa Commission in the Post-Reform era are not only *zakat* institutions through the *amil* institution responsible for collecting and managing *zakat* but also substantive guidelines for distributing *zakat* in a professional and progressive manner. In this Reform era, the Indonesian Ulama Council Fatwa Commission has issued 10 fatwas on *zakat*, namely, *Zakat* Income, Use of *Zakat* Funds for Investment, *Amil Zakat*, *Zakat* on Illegal Assets, Fatwa on Withdrawal, Maintenance and Distribution of *Zakat* Funds, Fatwa on Distribution of *Zakat* Funds in the Form of Managed Assets, Fatwa on Use of *Zakat* Funds for Development of Water and Sanitation, Fatwa on *Zakat* Funds for Legal Aid, Fatwa on the Authority of Ulil Amri in the Implementation of *Zakat*, and Fatwa on *Zakat* Income Objects.

### 3. *Zakat Fatwas in the Pandemic Era*

The pandemic era was a productive era for the Indonesian Ulama Council in issuing fatwas that answered problems in Islamic law regarding the condition of the COVID-19 pandemic. M. Asrorun Niam's study shows that there are at least four characteristics of Indonesian Ulama Council fatwas regarding religious attitudes and behavior during the COVID-19 pandemic. First, the legal fatwa on COVID-19 has logical reasoning that is in line with the advice of paramedics; second, the legal fatwa on COVID-19 is in line with the political interests of the government regarding physical and social restrictions; third, the legal fatwa on COVID-19 ends the negative stigma against the political role of religious actors; and fourth, the legal fatwa shows the increasing role of the *kiai* from cultural mediators to practitioners of Islamic law.<sup>46</sup>

In this context, the Indonesian Ulama Council Fatwa Commission issued Fatwa No. 23 of 2020. This fatwa covers the use of *zakat*, *infaq*, and

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<sup>46</sup> Ni'am Sholeh, "Towards a Progressive Fatwa: MUI's Response to the COVID-19 Pandemic."

*sadaqah* funds to combat COVID-19 and its effects. The fatwa, which was issued on April 16, 2020, includes several things: First, the use of *zakat* funds to deal with the COVID-19 outbreak and its effects is permissible, provided that the distribution of *zakat* funds is made directly to the *mustahiq* and provided that the recipient is one of the groups entitled to receive *zakat*. In addition, the provisions stipulated by the Indonesian Ulama Council are that the distributed *zakat* assets can be in the form of cash, basic necessities, medical needs, and working capital and must be in accordance with the needs of the *zakat* recipients. Second, *zakat* mal can be paid and distributed more quickly without waiting a full year after reaching the *nishab*. Third, *zakat* fitrah can be paid and distributed from the beginning of the month of Ramadan without having to wait for the eve of Eid al-Fitr. Fourth, the needs of handling COVID-19 and its aftermath that cannot be met by *zakat* funds can be met by *infaq*, *sadaqah*, and other halal donations.

Another *zakat* fatwa that was also discussed during this pandemic era was the decree of the 6th Indonesia-wide Ijtima Ulama Fatwa Commission Year 2021 on Contemporary Jurisprudence. The forum produced three fatwas related to *Zakat*: Corporate *Zakat* Fatwa, Stock *Zakat* Fatwa, and *Zakat* in the Form of *al-Qardh al-Hasan*. In essence, this fatwa states that corporate assets that meet the requirements of *zakat* must pay *zakat*. The calculation of corporate *zakat* is based on net profit after deducting operating expenses, before paying taxes, and after deducting profit sharing (dividends) for additional investment in the future and various other purposes. Although *zakat* on shares is distinguished by the manner in which *zakat* is paid, if the shares are intended to be traded, then they follow the provisions of trade *zakat*. If the shares are intended for long-term investment, then it is adjusted according

to the type of shares. As for *zakat* in the form of *al-Qardh al-Hasan*, the Fatwa Commission determines its validity with several provisions.<sup>47</sup>

#### 4. *Zakat Fatwa in the Post-Pandemic Era*

After the pandemic, the Indonesian Ulama Council Fatwa Commission issued a fatwa on the law of *zakat* on pledged property on October 19, 2022. This issue arose in response to the widespread practice of pawnshops so that although the ownership does not change, the party pledging his property does not have the freedom in terms of free use of the pledged property. In this context, the Indonesian Ulama Council deems it necessary to issue this fatwa.

Furthermore, the Fatwa of the Indonesian Ulama Council No. 65 of 2022 on legal issues related to *zakat fitrah* explains the obligation of the owner of the pledged property to pay *zakat*. This is because, in principle, the status of the mortgaged property still belongs to the owner (*rāhin*). Therefore, *zakat* is obligatory on pledged property provided that (1) it is included in the category of assets that are subject to *zakah (al-amwāl al-zakawiyah)*, (2) it has reached *nishāb* (even if it has been combined with similar assets that are not pledged), and (3) it has met the haul requirement for assets that require *hawalan al-haul*.<sup>48</sup>

In 2022, the Indonesian Ulama Council also issued a fatwa on legal issues related to *zakat fitrah*. Indonesian Ulama Council Fatwa No. 65 of 2022 explains the technical implementation of *zakat fitrah*, including the law of paying *zakat fitrah* with money (*qīmah*), the law of expediting *zakat fitrah* payments, the deadline for its distribution, and *zakat fitrah* that can

<sup>47</sup>The distribution of the *zakat* funds in the distribution of *al-Qardh al-Hasan* is permissible (*mubāh*) on the basis of broader benefits, with the following conditions: (1) The recipients of the *zakat* funds are *mustahiq zakat*, (2) the funds received are used for business, (3) the *amil* must be selective in channeling *zakat* funds, (4) the recipient of *zakat* is obliged to return in accordance with the funds received, and (5) if the *mustahiq* cannot return at the due date, it must be deferred.

<sup>48</sup> See Komisi Fatwa-MUI, "Fatwa MUI Nomor 67 Tahun 2022 Tentang Hukum Zakat Atas Barang Yang Digadaikan" (Jakarta, 2022), <https://mui.or.id/baca/fatwa/hukum-zakat-atas-barang-yang-digadaikan>.



be paid with money entrusted to the committee for the purchase of basic foodstuffs.<sup>49</sup>

Indonesian Ulama Council Fatwa Number 66 of 2022 regarding the use of *zakat* funds for disaster management and its impact. This fatwa emphasizes that *zakat* assets can (may) be used for disaster management and its impact on the disaster recovery period. The distribution of *zakat* assets to *mustahiq* affected by disasters can be productive as a stimulus for the socioeconomic activities of the poor and in the form of managed assets or services for public benefit.<sup>50</sup>

It can be concluded that Indonesian Ulama Council *zakat* fatwas from the New Order, Reform, Pandemic, and Post-Pandemic eras can be divided into three types of fatwas:

*First*, Indonesian Ulama Council fatwas regarding the source of *zakat*, including fatwas regarding *zakat* income (Indonesian Ulama Council Fatwa Number 3 of 2003), fatwa regarding *zakat* law on unlawful assets (Indonesian Ulama Council Fatwa Number 13 of 2011), fatwa on mortgaged assets (Fatwa Number 67 of 2022), corporate *zakat* fatwa (Ijtima Ulama Decision 2021), and fatwa on *zakat* on shares (Ijtima Ulama Decree 2021).

*Second*, Indonesian Ulama Council fatwas discussing groups entitled to receive *zakat* (*al-asnāf al-tsamāniyah*), including the fatwa on amil *zakat* (Indonesian Ulama Council Fatwa Number 8 of 2011) and the fatwa on giving *zakat* for scholarships (Indonesian Ulama Council Fatwa Number Kep-120/Indonesian Ulama Council/II/1996).

*Third*, Indonesian Ulama Council fatwas regarding the management of *zakat* assets, such as the Indonesian Ulama Council fatwa regarding the

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<sup>49</sup> Komisi Fatwa-MUI, “Fatwa MUI Nomor 65 Tahun 2022 Tentang Hukum Masalah-Masalah Terkait Zakat Fitrah” (Jakarta, 2022), <https://mui.or.id/baca/fatwa/hukum-masalah-masalah-terkait-zakat-fitrah>.

<sup>50</sup> Komisi Fatwa-MUI, “Fatwa MUI Nomor 66 Tahun 2022 Tentang Pemanfaatan Harta Zakat Untuk Penanggulangan Bencana Dan Dampaknya” (Jakarta, 2022), <https://mui.or.id/baca/fatwa/pemanfaatan-harta-zakat-untuk-penanggulangan-bencana-dan-dampaknya>.

intensification of *zakat* implementation (Fatwa 1982), the fatwa regarding the distribution of *zakat* funds for productive activities and public benefit (Fatwa 1982), the Indonesian Ulama Council fatwa on using *zakat* for investment (Indonesian Ulama Council Fatwa Number 4 of 2003), the Indonesian Ulama Council fatwa on contemporary *zakat* issues, including definitions, duties and functions, duties and rights of the *amil*, and corporate *zakat* (Decision of Commission B1 Ijtima' Ulama of the Indonesian Ulama Council Fatwa Commission III of 2009), the Indonesian Ulama Council Fatwa on Withdrawal, Maintenance and Distribution of *Zakat* Funds (Indonesian Ulama Council Fatwa Number 15 of 2011), the Indonesian Ulama Council Fatwa on *Zakat* Funds for Legal Aid (Fatwa Commission Decision, 2018), the Indonesian Ulama Council Fatwa on Use of *Zakat* Funds, *Infaq* and *Sadaqah* for Overcoming the COVID-19 and its Effects (Indonesian Ulama Council Fatwa Number 23 of 2020), *zakat* fatwa in the form of *al-Qardh al-Hasan* (Ulama Ijtima Decision, 2021), the Indonesian Ulama Council Fatwa on Pledged *Zakat* Assets (Indonesian Ulama Council Fatwa Number 67 of 2022), *Zakat* Fitrah Fatwa (Indonesian Ulama Council Fatwa Number 65 of 2022), and Fatwa on Disaster Management (Indonesian Ulama Council Fatwa Number 66 of 2022).

## **Living Fatwa on *Zakat* and Public Policy in Indonesia**

A living fatwa can be understood as an effort to make a fatwa a guide for the community and to revive its norms in community behavior. To make a fatwa live in the midst of society, fatwa products that are adaptable to conditions and culture are needed and include religious schools followed by the community. This is because a fatwa is a product of the interaction between fatwa producers (*muftis*) and the social and cultural realities that develop in society. Therefore, fatwas need to be

contextualized as a response to the dynamics emerging in society from the perspective of Islamic law.<sup>51</sup>

Niam emphasized that the principle of determining fatwas that can live in society must adopt a legal formulation approach that has the following characteristics: flexible (*murūnah*), implementative (*tatbīqī*), visionary (*mustaqbaliyah*), scientific (*manhajī*), critically reasonable (*tafkīr-naqdy*), and dynamic (*harākah-tathawuriyah*).<sup>52</sup> In the context of fatwas on Islamic philanthropy issued by the Indonesian Ulama Council during the period 1982–2022, it is shown that the Indonesian Ulama Council substantially possesses these characteristics so that the Indonesian Ulama Council can provide convenience and solutions and has a significant impact on public welfare.

Politically, fatwas on Islamic philanthropy in the New Order era had an impact on the legislation (*taqnin*) of legal norms related to progressive *zakat* management as the Indonesian Ulama Council in this era had issued three *zakat* fatwas on intensifying the implementation of *zakat*, *tasaruf al-zakat* for productive and public benefit, and *zakat* fatwa for scholarship. These three fatwas encourage and strengthen the ideals of the Indonesian nation as stated in the Constitution, that is, “...to promote the general welfare and educate the life of the nation...” In addition, the fatwa on *zakat* funds for productive enterprises was adopted in Law No. 23 of 2011 in Articles 22, 27 (1) and (2), 30, and 32 and BAZNAS Regulation No. 3 of 2018 on the distribution and use of *zakat*. Similarly, the norms of the *zakat* fatwa for scholarships are also included in BAZNAS Regulation No. 3/2018 on the distribution and use of *zakat*, specifically in Article 2 (7c) and Article 4 (2).

Meanwhile, the *zakat* fatwa issued in the Post-Reformation era contributed to strengthening *zakat* management regulations in Indonesia.

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<sup>51</sup> Sholeh, “Living Fatwa: Transformasi Fatwa Dalam Perilaku Dan Kebijakan Publik Di Era Milenial.”

<sup>52</sup> Sholeh.

For example, Indonesian Ulama Council Fatwa No. 8 of 2011 on Amil *Zakat* was adopted in Law No. 23 of 2011 Article 7, Government Regulation No. 14 of 2014 Article 7, and Minister of Religious Affairs Regulation No. 30 of 2016 on the Duties, Functions and Work Procedures of Members of the National Amil *Zakat* Agency Article 3. Similarly, the fatwa on *zakat* fund for investment is also adopted in Article 27 (2) of Law No. 23 Year 2011. Furthermore, the norms of Fatwa Number 001/MUNAS-IX/MUI/2015 on the utilization of *zakat*, *infaq*, *sadaqah*, and *waqf* assets for the construction of clean water and sanitation facilities for the community are translated into the content of Article 3 of Law No. 23 of 2011 in the article on the objectives of *zakat* management. Similarly, the decision of the Ijtima Ulama Fatwa Commission on the responsibility of *Ulil Amri* in the implementation of *Zakat* is included in Article 5 of the Law on *Zakat* Management. The fatwa on *zakat mal* for legal aid is also included in BAZNAS Regulation No. 3/2018 on the Distribution and Utilization of *Zakat* in Article 4 paragraph (5).

In the era of COVID-19, the Indonesian Ulama Council contributed by providing solutions for people in economic poverty, where the Indonesian Ulama Council managed to issue four fatwas in 2020–2021. These Islamic philanthropy fatwas can contribute as a technical explanation in the distribution of *zakat* funds to deal with the COVID-19 pandemic and its effects. According to Niam, this type of fatwa has the function of *al-ta'yīdī*, which is to reinforce state policies taken for the public good. This kind of fatwa is there to confirm, strengthen, and provide a religious basis so that the acceptance of these public policies is stronger. In this case, it is the state policy contained in Presidential Regulation No. 21 of 2020 regarding large-scale social restrictions (PSBB) in the context of accelerating the treatment of the corona virus disease 2019 (COVID-19). Similarly, the *zakat* fatwa in the form of *qardh hasan* makes it easier for people to obtain financing for businesses during COVID-19 recovery.

In overcoming this COVID-19 situation, the National Amil *Zakat* Agency (BAZNAS) has implemented public policies with eight excellent programs: (1) logistic support for gravediggers, (2) support with body recovery packages, (3) oxygen support for health facilities, (4) support for isolation rooms and *rusunawa*, (5) PPE support for gravediggers, (6) independent isolation body recovery, (7) support with immune packages, and (8) emergency tent support.<sup>53</sup> In addition, BAZNAS has provided assistance to more than 13 thousand MSME business actors affected by the COVID-19 pandemic. This assistance is a form of BAZNAS' concern in sustaining the economy of vulnerable communities. This distribution is packaged through the “Kita Jaga Usaha” program in cooperation with the Ministry of Cooperatives and SMEs (Kemenkop) and local governments, which was officially launched on Friday (8/27/2021) in three different points, namely, Jakarta, Yogyakarta, and Surabaya.<sup>54</sup>

From 2022 to the present, there are three fatwas that discuss *zakat*.<sup>55</sup> The norm of Indonesian Ulama Council Fatwa No. 66 of 2022 on the use

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<sup>53</sup> The eight emergency programs were implemented in the following forms: gravedigger package assistance totaling 560 packages; 30 corpse review packages for COVID-19 survivors; support for 500 isolation room packages at Rusunawa Nagrak Cilincing; oxygen for health facilities in Jabodetabek that reached 200 units; support for 100 PPE gravediggers for burial of COVID-19 patients; support for self-isolation of corpses; 1000 immune packages for health workers, *mustahiq* COVID-19 survivors, and ambulance drivers; and 20 emergency tents for health facilities throughout Jabodetabek in their efforts to help patients. Humas BAZNAS, “BAZNAS Perkuat Program Darurat Untuk Penanggulangan Covid-19,” Badan Amil Zakat Nasional, 2021, [https://baznas.go.id/Press\\_Release/baca/BAZNAS\\_Perkuat\\_Program\\_Darurat\\_untuk\\_Penanggulangan\\_Covid-19/829](https://baznas.go.id/Press_Release/baca/BAZNAS_Perkuat_Program_Darurat_untuk_Penanggulangan_Covid-19/829).

<sup>54</sup> For the assistance model in Kita Jaga Usaha, Prof. Noor explained, “UMKM Bangkit” is a program to provide direct assistance to 10,000 MSME players in the PPKM level 3 and level 4 areas with a total assistance of Rp1,000,000, which is given through an ATM card in collaboration with Bank Syariah Indonesia (BSI). Meanwhile, the Dapur Kuliner Nusantara program is a program to empower wartegs, Padang restaurants, and other small-scale culinary businesses to provide 72,000 food packages that will be distributed to independent isolation actors, orphanages, nursing homes, correctional institutions, Islamic boarding schools, halfway houses, health workers, and residents affected by PPKM. Humas BAZNAS, “BAZNAS Bantu 13 Ribu UMKM Terdampak Covid-19,” Badan Amil Zakat Nasional, 2021, [https://baznas.go.id/Press\\_Release/baca/BAZNAS\\_Bantu\\_13\\_Ribu\\_UMKM\\_Terdampak\\_Covid-19/861](https://baznas.go.id/Press_Release/baca/BAZNAS_Bantu_13_Ribu_UMKM_Terdampak_Covid-19/861).

<sup>55</sup> Some of the fatwas are Komisi Fatwa-MUI, “Fatwa MUI Nomor 67 Tahun 2022 Tentang Hukum Zakat Atas Barang Yang Digadaikan”; Komisi Fatwa-MUI, “Fatwa MUI

of *zakat* assets for disaster management and its impact is a normative-religious affirmation based on religious arguments for the regulation of *zakat* management in disaster situations. For example, BAZNAS Regulation No. 3/2018 on the Distribution and Utilization of *Zakat* in Article 4 paragraph (4). The article states the following: “The distribution of *zakat* in the humanitarian field referred to in paragraph (1) letter (c) may be given in the form of treating victims of natural disasters, victims of accidents, victims of persecution and victims of other humanitarian tragedies.”

Likewise with other fatwas, such as Indonesian Ulama Council Fatwa Number 67 of 2022 regarding the law of *zakat* on mortgaged property, is a norm that supports the efforts of massive *zakat* collection. This is because the spirit of the fatwa is to emphasize the obligation to pay *zakat* for property owners who meet the *nishab* requirements, even though their status is in a mortgaged state. Therefore, Islamic philanthropy fatwas support the administration of *zakat* in a professional, accountable, and progressive manner. Fatwas that are not explicitly adopted in *zakat* regulations but the spirit of which strengthens the *zakat* management program include Fatwa on *Zakat* Intensification (1982), Fatwa No. 3 of 2003 on *Zakat* on Income, Fatwa No. 13 of 2011 on the Law of *Zakat* on Haram Property, Decision of Ijtima Ulama of Fatwa Commission throughout Indonesia VI of 2018 on Paying *Zakat* on Income before the Conditions and Purposes of *Zakat* on Income are Fulfilled, and Decision of Ijtima Ulama of Fatwa Commission throughout Indonesia VII of 2021 on *Zakat* on Shares and *Zakat* on Companies.

It can be concluded that Islamic philanthropy fatwas significantly contribute to public policy through the implementation of regulations in *zakat* management in Indonesia as follows Table 1:

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Nomor 65 Tahun 2022 Tentang Hukum Masalah-Masalah Terkait Zakat Fitrah”; Komisi Fatwa-MUI, “Fatwa MUI Nomor 66 Tahun 2022 Tentang Pemanfaatan Harta Zakat Untuk Penanggulangan Bencana Dan Dampaknya.”

**Table 1.** *Living Fatwa on Zakat and Public Policy in Indonesia*

Description of Fatwa	State Norm	Public Policy
Fatwa on Intensification of Zakat Implementation (1982)	Law No. 38 of 1999 Article 11; Law. No. 23 of 2011 article 4; Minister of Religious Affairs Regulation 31 of 2019	Professional Zakat for Muslim Public Officials
Fatwa on the Use of Zakat Funds for Production Activity and the Common Good (1982)	Law No. 23 of 2011 in Articles 22, 27 (1) and (2), 30, and 32, and BAZNAS Regulation No. 3 of 2018	Zakat Community Development Program
Fatwa on Zakat for Scholarships (1996)	BAZNAS Regulation No. 3 of 2018 Article 2(7c) and Article 4(2)	CENDIKIA BAZNAS Scholarship
Fatwa on the Zakat on the Income (2003)	Law No. 38 of 1999 Article 11; Law. No. 23 of 2011 Article 4; Regulation No. 31 of 2019 of the Minister of Religious Affairs	Professional Zakat for Muslim Public Officials
Fatwa on Using Zakat Funds for Investment (2003)	Law No. 23 of 2011 Article 27(2)	BAZNAS Program for Emergency Response to Disasters
Fatwa on Issues Related to Zakat (2009)	Law No. 23 of 2011 Article 7, Government Regulation No. 14 of 2014 Article 7, Regulation of the Minister of Religious Affairs No. 30 of 2016 on the duties, functions and working procedures of the members of the National Amil Zakat Agency Article 3	Establishing BAZNAS from center to regions
Fatwa on Amil Zakat (2011)	Law No. 23 of 2011 Article 7, Government Regulation No. 14 of 2014 Article 7, Regulation of the Minister of Religious Affairs No. 30 of 2016 on the duties, functions and working procedures of the members of the National Amil Zakat Agency Article 3	Establishing BAZNAS from center to regions
Fatwa on the Law on Zakat on Haramite Property (2011)	-	
Fatwa on Distributing Zakat in the Form of Managed Assets (2011)	Law No. 23 of 2011 Article 25, 27; Regulation No. 31 of 2019 of the Minister of Religious Affairs	BAZNAS - Food Barn and Livestock Sheds - Program
Fatwa on the Collection, Maintenance and Distribution of Zakat Funds (2011)	Law No. 23 of 2011 Article 25; Regulation 31 of 2019 of the Minister of Religious Affairs	BAZNAS Program - Support for Islamic Social Institutions - Orphans and Dhuafa Compensation Program
Fatwa on Using Zakat, Infaq, Sadaqah and Waqf Assets to Build Clean Water and Sanitation	Law No. 23 of 2011 Article 3	Renovation Program for Sanitized Livable Houses, Water Pump Assistance Program, PDAM Program for Installation of Clean

Facilities for the Community (2015)		Water Pipes
Fatwa on the <i>Zakat</i> Mal for the Legal Aid (2018)	BAZNAS Regulation No. 3 of 2018, Article 4, Section 5	Domet-Zakat Legal Aid Program
Fatwa on the Responsibility and Authority of Ulil Amri in Implementing the Duty of <i>Zakat</i> (2018)	Law No. 23 of 2011 Article 5 Government Regulation No. 14 of 2014 Article 2	Establishing BAZNAS from center to regions
Fatwa on the Payment of <i>Zakat</i> on Income Prior to Meeting Obligatory Requirements (2018)	Law No. 38 of 1999 Article 11(2) and (3); Law. No. 23 of 2011 Article 4; Minister of Religious Affairs Regulation 31 of 2019	Professional <i>Zakat</i> for Muslim Public Officials
Fatwa on the Object of <i>Zakat</i> on Income (2018)	Law No. 38 of 1999 Article 11	Professional <i>Zakat</i> for Muslim Public Officials
Fatwa on the Use of ZIS Assets to Combat COVID-19 and Its Effects (2020)	BAZNAS Regulation No. 3 of 2018 Article 4 paragraph (5). Government Regulation. Number 21 of 2020 PSBB	Program Penanggulangan Wabah COVID-19
Fatwa on Corporate <i>Zakat</i> (2021)	Law 38/1999 Article 11; Regulation 31/2019 of the Minister of Religious Affairs	Corporate <i>Zakat</i> Consultation Program and ZChicken, ZMart Program
Fatwa on <i>Zakat</i> on Shares (2021)	LAW. No. 23 of 2011 Article 4	The "Berkah" Program via the HPX Syariah App
Fatwa on <i>Zakat</i> in the Form of al-Qardh al-Hasan (2021)	-	BAZNAS Microfinance Village (BMD) Program
Fatwa on Ruling <i>Zakat</i> on Mortgaged Property (2022)	-	
Fatwa on <i>Zakat</i> Fitrah Issues (2022)	Law No. 23 of 2011 Article 4; Minister of Religious Affairs Regulation 31 of 2019	Digital <i>Zakat</i> Program ( <i>Zakat</i> Online)
Fatwa on Using <i>Zakat</i> Funds for Disaster Management and its Effects (2022)	BAZNAS Regulation No. 3 of 2018, Article 4, Section 5	BAZNAS Disaster Emergency Response Program and BAZNAS Healthy House Program

*Source:* Research results of the author

From the Table 1, it can be seen that Islamic philanthropy *zakat* fatwas contribute to public policy making to realize public welfare. This is because the main purpose of *zakat* is not only to purify the wealth owned by *muzakkīs* as a form of spiritual obedience but also to realize social justice through *zakat* management that is capable of providing welfare to people in need (*mustahiq*). In addition to *zakat* as spiritual worship, it is a



worship with a social dimension so that it can realize the ideals of social justice in the midst of religious and state life, both economically, educationally, and ecologically. It is in this context that the importance of *zakat* as an instrument of community empowerment and prosperity finds its vitality. This is because the administration of *zakat* can realize the goals of shariah from the aspect of *muzakkī* to *mustahiq* as economic security (*al-dhamān al-iqtishādī*) and social security (*al-dhamān al-ijtimā'ī*).<sup>56</sup>

The above public policies are either directly or indirectly strongly influenced and intervened by the norms of Islamic philanthropy fatwas, which are guidelines for Indonesian Muslim communities. These public policies are not only based on the norms of *zakat* fatwas as the normative basis for Islamic legal perspectives, but they also inspire the preparation of regulations on *zakat* management mechanisms as supporting norms in the management and use of *zakat* in Indonesia.

Although the norms of the Indonesian Ulama Council's *zakat* fatwas are mostly successful in initiating (*insyā'i*) to become legal norms in Indonesia that become regulations for the implementation of *zakat* management or supporting (*ta'yīdī*) the implementation of *zakat* management that is more transformative, there are three fatwas that do not function directly: the fatwa on the law of *zakat* on mortgaged property (2022), *zakat* fatwa in the form of *al-Qardh al-Hasan* (2021), and the fatwa on the law of *zakat* on haram property (2011).

The transformation of Islamic philanthropy fatwa norms in Indonesia in the form of *zakat* management and utilization regulations shows that *zakat* fatwas can function as a tool of social control and a tool of social engineering for the Indonesian Muslim society. *Zakat* fatwa as social control because it has become a “binding” regulation in regulating the technical implementation of professional and accountable *zakat*

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<sup>56</sup> Moh Mufid, *Filsafat Huku Ekonomi Syariah: Kajian Ontologi, Epistemologi, Dan Aksiologi Akad-Akad Muamalah Kontemporer* (Prenada Media, 2021).

management, and at the same time it becomes a tool of social engineering to increase philanthropic awareness among Indonesian Muslims.

## Conclusion

The norms of Islamic philanthropy *zakat* fatwas show a significant contribution in intervening in the birth of public policies oriented toward empowerment and improvement of community welfare. For example, the living fatwa of Islamic philanthropy in the norms of the applicable regulations in Indonesia from the New Order era to the Post-Reform era has greatly contributed to the design of the regulation of *zakat* management in Indonesia. In this context, the function of a fatwa has two patterns: sometimes a *zakat* fatwa strengthens state policies for public benefit (*ta'yidī*), and it becomes a source in the preparation and implementation (*insya'i*) of *zakat* regulations in Indonesia. It is noteworthy that apart from playing and reinforcing state policies, fatwas can also have a constructive role in devising and shaping public policies. In the times to come, researchers will study the part and impact of fatwas more comprehensively in the context of the relationship between the state and religion.

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### **DECLARATION OF CONFLICTING INTERESTS**

The authors state that there is no conflict of interest in the publication of this article.

### **FUNDING INFORMATION**

None

### **ACKNOWLEDGMENT**

The authors thank to the anonymous reviewer of this article for their valuable comment and feedbacks

### **HISTORY OF ARTICLE**

Submitted : Juli 15, 2023  
Revised : October 3, 2023  
Accepted : November 22, 2023  
Published : December 11, 2023