

ZAKAT'S DISTRIBUTION BY NON-MUSLIMS: A CASE STUDY IN ZAKAT PENANG

Nur Afa Muhammad Raziff^{1*}
Azizi Abu Bakar²
Hafizah Zainal³

^{1,2*}Islamic Business School, 06010 Sintok, Universiti Utara Malaysia

³Pusat Kajian Pengantarabangsaan Zakat Kedah, Lembaga Zakat Negeri Kedah, 05200 Alor Setar

*Corresponding author (Email: aufaraziff@gmail.com)

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Abstract: The purpose of this study is to discuss the zakat's distribution by non-Muslims. Zakat is a worship activity that play an important role in Muslim community. Thus, it raised a very sensitive in Malaysia's multi-racial country when the non-Muslims interfere in zakat management. This issue had arisen the dissatisfaction among the Muslim community due to the interference in Islamic affairs and politicization of zakat itself. Therefore, this article applies the qualitative research approaches, including among others, past researches reviews regarding the issues on zakat distributions. The study found that zakat distributor was not suitable for non-Muslims as *amil* in order to manage zakat distribution well without the issue on sensitivity of Muslims community.

Keywords: *Zakat, Zakat's Distribution, Religious Sensitivity, Amil, Non-Muslims Amil*

INTRODUCTION

Zakat carry such a bigger meaning in Islam. It stand as a purification of self, wealth and society (Qardawi, 1988). As stated in the third pillar of Islam, it is a worship activity that must be fulfilled by the Muslims. Allah SWT has mentioned in the Quran 60 times and 27 times together with the commandment of prayer. This obligations explained that paying zakat is very salient, in order to sustain the growth of our society and Islamic economies. Wahab et al. (2011) agreed that zakat act as a catalyst in the development of our country. With the implementation of zakat, it helps the community to improve their standards of living thus minimize the gap between the rich and the poor people (Abd Rahman, 2002). Therefore, zakat is very important in everyone's daily life as it influence the economies, political and social prosperity.

Zakat management in Malaysia has existed since back then. Year by year, the total of zakat collection has rose drastically. This is because of some factors such as instant paying method through Internet banking, the productivity of zakat management, zakat institution privatization, escalation of zakat payers and their incomes and so on (Hairunnizam et. al, 2008). Even though zakat management are believed to serve the best for the community, however, there are still continuous issues in the distribution of zakat that causes a lot of debates, arguments and discussions. Thus, past researches had done their best in their studies to develop the system well for our future bright.

As time passes by, zakat system had diverse well because of the awareness from the community. Based on Federal Constitution, Article 74 (1) (2) emphasised the power of

Parliament and the State Legislature to enact laws on the matters stated in the Ninth Schedule, the Federal Constitution which relate to Islam. Detail (1), Second list, the Ninth Schedule, the Federal Constitution has mentioned that any matters related to zakat are subject to the jurisdiction of the states. With that, each state has their own authority to structure their organization which includes the management of zakat, according to their flexibility. Therefore, the state government had come out with a solution such as the establishment of State Islamic Religious Council.

In order to manage the system of zakat institution in Malaysia, amil governance do play an important role. The process of zakat management are handled by them starting from counting, collecting, storing, maintaining, controlling, recording and distributing zakat money to the eligible persons (Yusof Qardawi, 2007). In Surah At-Taubah verse 60, Allah has mentioned that;

“Zakat 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 (for slaves) and for those in debt and for the cause of Allah and for the (stranded) traveller-an obligation (imposed) by Allah, and Allah is knowing and wise”.

Besides that, zakat also act as a multidimensional activity. It involves social and wealth dimension. Align with that, all matters including zakat that involves Muslims are considered as sensitive issue. This is because, zakat itself is a part of obligation from Allah towards the Muslims. Thus, the actions caused by them make the Muslims feel uncomfortable. As in May 2019, Zakat Pulau Pinang (ZPP) had raised a problem when the non-Muslim politicians act as a distributor (amil) towards the asnaf. The reputation of ZPP are affected as well even though the organization had good and clean record in the past years. Since this case had arisen up, most of the community especially the Muslims in Penang had lost trust towards ZPP.

In a nutshell, this paper aims at studying the issue on distribution of zakat by non-Muslims. In this case, we focus on the latest issue in the management of zakat, in ZPP. Therefore, the paper is herewith organised as follows: Section 2 discusses the literature review which provides past research and studies on the zakat and distributions of it; Section 3 presents the research methodology by reviewing the literature on issues regarding zakat distributions. Lastly, recommendations and conclusions section will be discussed in Section 4.

LITERATURE REVIEW

Definition of Zakat

Zakat has been derived from the Arabic word “*zakah*” which means “that which purifies” (Zayas, 2003). Paying zakat might lead to the growth of property in this world and thus act as a development of religious merit in order to achieve *al-falah* in the hereafter (Ataina and Achmad, 2010). In a simple meaning, zakat can be understand as a way to purify one’s income and wealth from sometimes worldly, impure ways of acquisition. In addition, zakat also carry the meaning of giving and charity, similar to donation or also known as *sadaqat* (Hairunnizam and Radiah, 2010). Based on Lembaga Zakat Selangor (2010), zakat is expending a certain percentage of property to be given to the asnaf.

Zakat can be categorised in two main parts which are; zakat *al-Fitr* and zakat of wealth. Zakat al-Fitr is the zakat that must be compulsory paid by Muslims once a year, during the entire fasting month, Ramadhan. The payment must be settled before the festive season celebration, Eid Mubarak. On the other hand, zakat of wealth consists of zakat of business, zakat of saving, zakat of income, zakat of gold and silver, zakat of poultry, zakat of fruits and grain, zakat of entrenchment, zakat of investment and zakat of Employees Provident Fund (EPF) saving. Payment of zakat can be done at the counter of each states such as at Zakat Pulau Pinang and Lembaga Zakat Negeri Kedah besides using the easy paying method through online banking (Hairunnizam, 2008).

Distribution of Zakat

The efficiency in collecting and distributing the zakat depends most on the management of the institution. Therefore, zakat distributions is one of the important aspect as it influence the economy of the community and the development of country by eradicating poverty (Hassan and Khan, 2007). A good management surely will achieve the objectives as per plans. In order to handle and deal with the zakat funds efficiently, one must be trustable, competent and have their own managerial skills (Imtiazi, 2000). Thus, the right person or distributor (amil) must have the best characteristics and personality according to Islamic preferences.

Responsibilities and Characteristics of Amil

In general, amil has two major tasks which are; collecting and distributing zakat (Ahmad and Rofiq, 2004). The collecting tasks are consists of observing and guiding the muzakki (zakat payers) besides determining the type of assets and the amount that muzakki must pay. The next process is followed by storing zakat funds before it could be distributed. However, the concept of amil at amil zakat institution that exist today is not just focusing on collecting and distributing only. As we can see, amil professionalism is very salient in the management of zakat. Thus, amil must have a good character and fulfil the requirements needed in order to bring up the name of Islam towards the world.

In order to hold for a better management of zakat, amil must be trustworthy (al-Amanah) and strong (al-Quwwah). Allah had mentioned in Surah Al-Qasas verse 26, “*One of the women said, “O my father, hire him. Indeed, the best one you can hire is the strong and the trustworthy”*”. From the verse, it is undeniable that amil must have the good nature, ethical and good behaviour that reflect the character and meaning of Islam. With this kind of qualities, surely fraud or any misconduct can be prevented from happening in the zakat management. On the other hand, strong qualities describe that amil must have a strong personal capacity, sufficient knowledge of Islamic laws and enough experience regarding this matters.

Nevertheless, there are discussions, arguments and debates regarding the status of amil. It is known that past researches have different opinions on it. Based on Khuzairi (2019), he agreed that non-Muslims are permissible to receive or distribute zakat. However, Haspaizi (2019) strictly said that it is not suitable for the non-Muslims to do so because it gives a slightly bad image as which there are no other Muslims that can handle zakat well. Out of the opinions, zakat matters is managed under the King (government), therefore only selected amil can do the job which consists of Muslims amil only (Nurul Zaila, 2019). This issue is arisen up do to the latest news saying that ZPP does not prohibited the non-Muslims to become an amil in handling zakat distributions.

RESEARCH METHODOLOGY

This paper applies qualitative research approaches, including among others, past researches reviews regarding the issues on zakat distributions. The study collected data from the libraries are in the forms of related journals on the zakat and distributions of it, provided by the previous researchers.

Table 1. Past Researches Reviews Regarding The Issues on Zakat Distributions

AUTHORS	SUMMARY OF METHODOLOGY	SUMMARY OF FINDINGS
Mohammad Naqib Hamdan, Mohd Anuar Ramli, Nasrul Hisyam Nor Muhamad, Nur Najwa, Hanani Abd Rahman.	Library-based approach to documentation by referring to classical and contemporary scholars	The study found that zakat distributor was not suitable for non-Muslims because there was no need to appoint non-Muslims to distribute zakat and it could raise the sensitivity of the Muslim community.
Moch. Chotib, Hary Yuswadi, Akhmad Toha, Edy Wahyudi.	Qualitative review method with case study approach	The results provide criticism that the implementation of good amil governance at Amil Zakat Institute will be realized when the principles of transparency, accountability, compliance, justice, benefit, shariah and local wisdom run in harmony in the governance of Amil Zakat Institute.
Hairunnizam Wahid, Sanep Ahmad	The analysis of this study is done on individual Muslim from several states in Malaysia. Samples were randomly assigned to 2500 individuals by state in Peninsular Malaysia and only 700 respondents were surveyed as they were dissatisfied with the distribution of zakat by their respective zakat institutions and gave reasons for such dissatisfaction.	The study found that the main factor of respondent dissatisfaction with the zakat institution was the less effective distribution method and the incomplete information of distribution to the asnaf. Thus, the study gives some suggestions on how to improve the weaknesses in order to increase the satisfaction of the zakat payer and therefore attracts the Muslim community who have not paid zakat to pay zakat.
Muhammad Hasbi Zaenal, Muhammad Choirin, Khonsa Tsabita, Amelya Dwi Astuti, Ayu	Library-based approach to documentation by referring to classical and contemporary scholars	In the context of best practice recommendations for zakat institutions regarding good amil governance, there are thirteen dimensions as pointed out in the

 Solihah Sadariyah

Technical Notes on Good Amil Governance for Zakat Institution document. These dimensions are definition of *Amil* in zakat act or related regulations; rights and obligations of *Amil*; guidance of GAG; regular assessment of good *Amil* governance policy; special organizational structure responsible for GAG; role of the board and management of zakat institutions; performance evaluation of the board of zakat institutions; performance evaluation of the management of zakat institutions; certification and development of *Amil*; SOP of zakat institutions; risk mitigation of GAG; disclosure and transparency; and *Shariah* compliant and regulations. All these dimensions are elaborated in the best practice recommendations as a guidance for the zakat institutions to implement the GAG.

4.0 RECOMMENDATIONS AND CONCLUSIONS

In the context of modern zakat institutions, amil are demanded to work proactively and professionally based on their role and responsibilities. By having code of ethics in amil, the main objective is to produce amil that work sincerely for Allah SWT besides being a better person and do the good deeds to achieve al-falah. Therefore, it is more suitable to have a Muslim person as an amil in the management of zakat and distributions of it. This is because, it will be a bigger sensitive issue among the Muslim community thus it will bring misery to the zakat institution.

In this case, non-Muslim politicians either in the side of government or in the opposite side, must not necessarily engage in zakat management as well as distributions as they can create a crisis of integrity and erode the faith of zakat payers which comes from various background of Muslim society and had a diverse political backgrounds. In a nutshell, zakat institutions need to be careful and conduct close monitoring of the collection or distribution of zakat in each states so that the local zakat ecosystem can be well maintained while increasing the number of collection and distribution effectively.

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