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Legal Review of Legality of Amil as Zakat Fitrah Management Outside the Authority of BAZNAS Perspective of Law No. 23 of 2011 Concerning Zakat Management (Case Study of Mosques in Sub-districts) North Binjai)

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Abstract: This study examines the legality of amil zakat as managers of zakat fitrah who do not have authority from BAZNAS based on Law No. 23 of 2011 concerning Zakat Management, which requires that zakat management must be carried out by amil who has written permission from authorized officials such as BAZNAS or the Office of Religious Affairs (KUA). This study aims to determine the process of forming the Amil Zakat Committee at the Istiqomah Mosque, Ar-Rahman Mosque, and Al-Huda Mosque in North Binjai District and a legal review of the legality of the committee. The results of the study indicate that the formation of the committee in the three mosques was carried out through deliberation between mosque administrators, community leaders, and mosque youth, but the committee did not yet have a Decree (SK) from BAZNAS/KUA. The reasons for the delay in registering the SK were due to time constraints and communication difficulties with BAZNAS. Based on Government Regulation No. 14 of 2014 which is the implementation of Law No. 23 of 2011, zakat collectors must obtain written permission from BAZNAS or KUA to obtain legality in managing zakat, so that zakat collector committees that do not fulfill this provision, as happened in the three mosques, cannot be considered valid according to sharia..

Keyword: Legality, Zakat Amil Committee, PP No. 14 of 2014, Law No. 23 of 2011 concerning Zakat Management.

INTRODUCTION

Zakat is one of the foundations or bases of the Islamic religion. The obligation of Zakat has been determined by the Qur'an and Hadith, ijma 'and qiyas . The position of Zakat is very central, strategic and noble in Islamic teachings so that its existence is considered as ma'luum minad-diin bidh-dharurah or is automatically known and is an absolute part of a person's Islam. (Mufid, 2024) . Zakat comes to declare equality, love, affection, cooperation, and to dig up the roots of evil that threaten noble values, security, welfare, and principles that guarantee human sustainability for the benefit of the world and the hereafter. There are many global zakat

commands in the Qur'an, such as prayer, even more than the command to pray (Diana Syafitri et al., 2021). Zakat means to cleanse or purify, this meaning emphasizes that giving zakat either secretly or openly does not make *riya* or *ujub* (arrogant or wanting to look generous) sincerity leads him to give when he is sufficient or when he is lacking. Because of this sincerity, Allah cleanses and purifies the soul and property (Melis et al., 2020). Zakat is also a form of worship and to be accepted as an act of worship, it must be intended to worship Allah. Therefore, intention is a condition that can determine whether or not the payment of zakat is valid. Thus, everyone who makes zakat payments must be accompanied by the intention because of Allah when submitting their zakat, either directly to the *mustahik* or through the *amil zakat* (Uyun, 2015).

Yusuf Al-Qardhawi said that the one who is obliged to appoint and send officers to collect zakat is the ruler or government (Aji et al., 2017). The obligation to have zakat collectors by the government is an effort by the government to pay attention to the fact that many of our people have assets but do not know their obligation to pay zakat or they are stingy even though they know the obligation to pay zakat (Amalia & Rama, 2023).

Zakat *fitriah* is the obligatory zakat due to breaking the fast of Ramadan. Zakat *fitriah* is obligatory on every Muslim, child or adult, male or female, slave or free. Zakat *fitriah* is required not because of specific property ownership, but as an obligation imposed because it is at the end of the month of Ramadan. Zakat *fitriah* began to be prescribed in the second year of the *Hijriyah* at the same time as fasting in the month of Ramadan was prescribed. Allah's purpose. Providing zakat *fitriah* is as a cleanser/purification for people who fast from useless and vile deeds (Mardiyah, 2018).

The purpose of making zakat *fitriah* mandatory is not only limited to individual worship obligations, but also contains mark a very noble social, namely For lighten up burden the lives of the poor and needy. With the existence of zakat *fitriah*, the need base they before and during day raya Eid Al-Fitr can fulfilled, so that they No need feel worry or even begging to others for sufficiency need day big the. Zakat *fitriah* works as form solidarity and concern social between Muslims, which created atmosphere togetherness, love darling, and justice social in the middle society. *Amil* are Baitul Mal employees who are tasked with collecting zakat, writing (recording it) and giving it to those who are entitled to receive it" (Lubis & Latifah, 2019). The inclusion of *Amil zakat* as *Asnaf* shows that zakat in Islam is not a task that is only given to one person (individual), but is a task of the congregation (even a state task). Zakat has a special budget to be used for operational needs including its management. According to Imam Nawawi, if an *amil* cannot carry out dual duties as a collector, recorder, and other tasks, then the *amil* officer can be added as needed (Aji et al., 2017).

In Law Number 23 of 2011 concerning zakat management, it is stated that zakat must be managed institutionally in accordance with Islamic law. There are two zakat committees recognized by law in Indonesia, namely the Zakat Management Agency and the Zakat Management Committee. The formation of the Zakat Management Committee is the authority of the Community Organization with provisions that have been regulated in Law Number 23 of 2011 concerning zakat management. In Law Number 23 of 2011, the government tried to centralize the Zakat Management Organization by positioning BAZNAS higher than the Zakat Management Committee, thus making the Zakat Management Committee tasked with assisting BAZNAS in the implementation, collection, distribution, and utilization of zakat, which previously in Law Number 38 of 1999 BAZNAS and the Zakat Management Committee had the same main tasks. (Melis et al., 2020).

Thus, the researcher is interested in conducting research with the title " Legal Review of Legality of *Amil* as Zakat *Fitrah* Management Outside the Authority of BAZNAS Perspective of Law No. 23 of 2011 Concerning Zakat Management (Case Study of Mosques in Sub-districts) North Binjai)".

METHOD

The research method used in this study is an empirical legal method with a sociological legal approach. This research is qualitative, which aims to examine the effectiveness of the application of law in society. The main focus of this approach is on the behavior of society that arises as a result of their interaction with the prevailing normative system, both written and unwritten legal norms (Sugiyono, 2021) . In this case, the focus is on how society responds to and implements legal provisions, especially those related to zakat management as regulated in Law Number 23 of 2011 concerning Zakat Management. This approach not only emphasizes ideal legal norms, but also the social realities that develop in the field (Rukminingsih, 2020) .

The object of study in this research is the behavior of the community in North Binjai District, especially related to the management of zakat fitrah by the zakat committee in local mosques such as the Istiqomah Mosque, Ar-Rahman Mosque, and Al-Huda Mosque. The three mosques are known to have formed zakat committees without having an official Decree (SK) from BAZNAS or the Office of Religious Affairs (KUA), thus raising legality issues in carrying out their duties as zakat amil. In this context, the researcher attempts to analyze how the existence of this non-formal zakat committee affects the community's understanding and compliance with applicable regulations. Data collection techniques used include interviews with mosque administrators and community leaders, direct observation of the zakat collection and distribution process, and documentation as a complement to relevant data. Thus, this research is expected to be able to provide a complete picture of the dynamics of the implementation of zakat fitrah management outside the authority of BAZNAS from a legal and social perspective .

RESULTS AND DISCUSSION

The results of the study indicate that zakat management at the Istiqomah Mosque, Al-Huda Mosque, and Ar-Rahman Mosque in North Binjai District is still carried out traditionally and internally, where the zakat committee is formed through joint deliberations with mosque administrators, community leaders, and local residents without obtaining an official Decree (SK) from BAZNAS or KUA. Although zakat collection and distribution activities have been running well based on community beliefs and customs, this condition is not fully in line with the legal provisions stipulated in Law Number 23 of 2011 and Government Regulation Number 14 of 2014 concerning Zakat Management which emphasizes that the legality of the zakat committee must be approved in writing by the competent authority. Lack of public understanding of regulations, time constraints, and communication constraints are the main factors in the legalization process not being carried out.

The legality of the Zakat Collection Committee at the Istiqomah Mosque, Al-Huda Mosque and Ar-Rahman Mosque is outside the authority of BAZNAS

The Zakat Amil Committee at the Istiqomah Mosque, Al-Huda Mosque and Ar-Rahman Mosque who do not have a decree or are outside the authority of BAZNAS according to Law no. 23 of 2011 concerning Zakat Management are not included as legitimate zakat amils. The committees of the three mosques are only muzakki (zakat givers) not as amils who are authorized to manage zakat officially. The Zakat Amil Committees of the three mosques are not entitled to receive a portion of zakat, zakat submitted to the committee can be considered valid if it has been given to the mustahiq (zakat recipient). If the zakat amil committee at the Istiqomah Mosque, Al-Huda Mosque and Ar-Rahman Mosque do not have legality from BAZNAS/KUA, then their zakat management is not official and has the potential to violate the provisions of Law no. 23 of 2011 concerning Zakat Management (Iqbal, Nur, 2022) .

By law, zakat management is regulated in Law No. 23 of 2011 concerning Zakat Management, which in its implementation is strengthened by Government Regulation No. 14 of 2014, MUI Fatwa No. 8 of 2011, and BAZNAS Regulation No. 1 of 2018. So that in

implementing zakat management, the Indonesian Government has formed an agency through Presidential Decree No. 8 of 2001, namely BAZNAS (National Zakat Management Agency). Therefore, BAZNAS was appointed directly by the Imam, in matter This President.

So BAZNAS is included appropriate zakat amil criteria with provision Sharia (Siregar et al., 2022) Different things his with the Istiqomah Mosque, Al-Huda Mosque and Ar-Rahman Mosque which are located in the District North Binjai, still Many mosques have Amil Zakat committees Not yet have a SK or register it's at BAZNAS / KUA. Still many community in the District North Binjai which has not been understand Contents from Law no. 23 of 2011 concerning Zakat Management, that election The Zakat Amil Committee must in BAZNAS authority and has a decree. If the Amil Zakat committee does not have a decree then called No fulfil Sharia Constitution or Illegal, whereas it has been explained in Constitution Number 23 of 2011 in Article 18 paragraph (1) and (2) concerning Zakat management explained that "The formation of LAZ is mandatory" get Minister's permission or officials appointed by the Minister," and paragraph (2) explains that "permission as referred to in paragraph (1) only given if fulfil Conditions include: shape institution bodied law, get recommendation from BAZNAS.

Result of research, researcher has do interview to BKM at Istiqomah Mosque he explains: "The formation of zakat collection committee at this mosque done every year approaching month of Ramadan, formation process The Zakat Collection Committee is here with method to deliberate with the members of the Mosque"

Furthermore researcher do interview with Amil Zakat Committee at the Ar-Rahman Mosque explain "The process of formation The Zakat Collection Committee is here with method to deliberate between mosque administrator, figure community and representatives mosque youth" Next researcher do interview with one of member of the Al-Huda Mosque explains: "The process of forming The Zakat Collection Committee at this Mosque done every year with method deliberate with members of the Mosque and with a number of public around, we choose member a trustworthy committee, active in the mosque and well-known good by society around".

Based on the results of the research conducted, the researcher found that the process of forming the Zakat Committee at the Istiqomah Mosque, Ar-Rahman Mosque, and Al-Huda Mosque was carried out through internal deliberation with mosque administrators and local community leaders without being accompanied by an official Decree (SK) from BAZNAS or KUA. This process shows that the system of forming the zakat committee is still carried out traditionally and independently, not following the formal provisions stated in Law Number 23 of 2011 concerning Zakat Management and Government Regulation Number 14 of 2014 which states that the zakat committee must have written legality from BAZNAS or KUA as a form of official recognition.

In an interview conducted at the Istiqomah Mosque, the mosque administrator stated that: "The formation of the Zakat Amil Committee here has not had a decree because so far the zakat management has been running smoothly, so there is no need to take care of an official decree from BAZNAS/KUA because so far the zakat management is still safe." This statement shows that the administrators feel that the functioning and smooth operation so far is sufficient as a basis for carrying out the duties of amil, even without written legality from the authorized institution.

A similar situation also occurred at the Ar-Rahman Mosque. The Zakat Amil Committee there explained that: "The Zakat Amil Committee at this mosque does not yet have an official decree from BAZNAS or KUA because the formation of this Zakat Amil is only temporary and it has not been confirmed who will be the official committee." From this statement, it can be seen that the existence of the committee is still not permanent and tends to be informal, so it is not considered necessary to take care of the decree officially to BAZNAS or KUA. This

strengthens the picture that zakat management at the mosque level is still taking place in a non-formal order.

Meanwhile, from the results of an interview with one of the members of the Al-Huda Mosque, it was explained that: "The formation of Amil Zakat in this mosque has not had an official decree from BAZNAS/KUA so that zakat management is still carried out by a committee formed by the mosque management." This means that in this mosque, zakat management is carried out by an internal committee formed based on local beliefs and customs, without any interference from authoritative institutions. This approach, although socially effective, does not guarantee legal protection for the committee or the community receiving zakat.

When asked the reason why the SK was not submitted, various answers emerged. The BKM of the Istiqomah Mosque said: "The reason for not registering Amil Zakat is because there is no time to go to BAZNAS/KUA, we find it difficult to allocate time to take care of the legality of the SK because some members are volunteers with other activities." The committee at the Ar-Rahman Mosque also expressed similar obstacles: "Because of limited communication with the BAZNAS office, it is difficult for us to take care of the SK officially, we have even collected funds to take care of this SK, it is just constrained by distance and communication." Meanwhile, members of the Al-Huda Mosque explained: "Because it has become a habit of zakat management, so far the management has run smoothly based on the trust of the community and mosque administrators without any demands for legal formalities."

From the various reasons, it is clear that the absence of SK is more due to habit factors, time constraints, and less than optimal access to related institutions. However, it must be emphasized that the legality of the zakat committee is very important to ensure accountability and compliance with applicable regulations.

Legality of Zakat Collectors Perspective Law no . 23 of 2011 concerning Zakat Management

At the beginning of zakat management in Indonesia, the state was not involved in zakat management. Zakat management was carried out individually-traditionally, so that various amil zakat emerged in the form of individuals and institutions. They claim themselves as amil who can manage zakat funds from muzakki and distribute them to mustahiq or people who need help. However, since the enactment of Law No. 23 of 2011 concerning Zakat Management, zakat management has now been centralized in the hands of the government through the National Zakat Management Agency (BAZNAS). The Zakat Management Institution (LAZ) is recognized, but the legality of LAZ in managing zakat functions as an assistant to BAZNAS. Law No. 23 of 2011 brought about major changes in national zakat management (Luntajo & Hasan, 2023).

Based on Government Regulation of the Republic of Indonesia Number 14 of 2014 CHAPTER VII, part four (Amil Zakat individuals or groups of people in society) article 66 paragraphs 1 and 2, it is explained that in areas or communities that have not been reached by BAZNAS and LAZ, zakat management activities can be carried out by groups of people, individual Muslim leaders, or mosque/ prayer room administrators as amil zakat. These activities must be notified in writing to the head of the District Religious Affairs Office (KUA). "So, in this case, amil zakat who are not yet a legal entity or have not joined BAZNAS and LAZ must still notify the KUA, to ensure that zakat management is running according to applicable provisions," said one of the zakat experts in an interview conducted by the author.

The KUA acts as an administrative institution that has the authority to supervise zakat management at the sub-district level. Although Law No. 23 of 2011 does not explain it in detail, the role of the KUA is further regulated in Government Regulation No. 14 of 2014. The KUA not only receives notifications about zakat management activities, but also provides recommendations for the formation and licensing of LAZ. The function of the KUA as a liaison

between the community and zakat management agencies at the central level, namely the Ministry of Religion and BAZNAS, makes it a supervisor that guarantees the accountability of zakat management. "In this case, the KUA ensures that zakat management in the field remains in accordance with applicable legal provisions," explained a source from the KUA in the interview.

However, it is important to remember that in Law No. 23 of 2011 article 38 it is explained that everyone is prohibited from acting as amil zakat without permission from an authorized official. If the amil zakat does not provide notification to the KUA or does not carry out their duties in accordance with their designation, they will be subject to administrative sanctions as regulated in CHAPTER X administrative sanctions article 78. This emphasizes that zakat management must be carried out with legal legitimacy and in accordance with existing procedures.

In zakat management, permission to carry out zakat amil duties can only be given to organizations engaged in education, preaching, and social affairs and are legal entities, as regulated in Law No. 23 of 2011, Article 18, paragraphs (1) and (2). Government Regulation No. 14 of 2014 clarifies the procedures for the formation of zakat amils, where the formation of zakat amils must obtain written permission from the authorized official, namely the Ministry of Religion after obtaining a recommendation from BAZNAS or KUA. "The process of verifying the permit for the formation of zakat amils is very important so that zakat management runs in accordance with legal and sharia principles," said an official from the Ministry of Religion in the interview.

The importance of legality in zakat management is not only related to administrative aspects, but also to ensure that zakat management is in accordance with Islamic law and the legal provisions in force in Indonesia. The establishment of LAZ or amil zakat that does not have permission from BAZNAS or KUA is considered invalid. This is in accordance with Law No. 23 of 2011, articles 18 and 19, and Government Regulation No. 14 of 2014. In addition, LAZ is also required to report the implementation of zakat collection, distribution, and utilization that has been audited by BAZNAS periodically (Binjai, 2011).

The author analyzes that the legality of amil zakat based on Law No. 23 of 2011 is an important step in ensuring effective, transparent, and legally compliant zakat management. Previously, zakat management was carried out traditionally, which led to the emergence of various amil zakat without official legality. With the changes brought by Law No. 23 of 2011 and Government Regulation No. 14 of 2014, now every amil zakat must have an official permit in order to be legitimate in managing zakat funds.

CONCLUSION

From the results of the research conducted, it can be concluded that the process of forming the Zakat Amil Committee at the Istiqomah Mosque, Al-Huda Mosque, and Ar-Rahman Mosque in North Binjai District still refers to deliberations with mosque administrators, community leaders, and mosque youth. However, even though deliberations have been carried out, the three committees do not yet have an official Decree (SK) from BAZNAS or KUA.

This is due to time constraints and less than optimal communication with BAZNAS. As a result, the committees formed in the three mosques have not fully met the provisions stipulated in Law No. 23 of 2011 concerning Zakat Management. In fact, the existence of a SK from BAZNAS is very important so that the zakat committee can function legally and in accordance with sharia and applicable laws and regulations.

Based on Government Regulation No. 14 of 2014 which is the implementation of Law No. 23 of 2011, every zakat committee is required to have written permission from BAZNAS to obtain legality in managing zakat. Without this permission, the committees at the Istiqomah Mosque, Al-Huda Mosque, and Ar-Rahman Mosque do not have the authority to manage zakat. Although they act as muzakki or zakat givers, without an official decree from BAZNAS, they

cannot be considered as legally valid zakat collectors. Therefore, it is important for zakat managers in these mosques to immediately take care of the legality and permits required so that zakat management can be carried out in accordance with applicable regulations, as well as ensuring the sustainability and benefits of the zakat collected.

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