

Restriction of Islamic Civil Society Participation: Genealogy of Zakat Legal Politics and Its Centralized Management in Indonesia

Pembatasan Partisipasi Masyarakat Sipil Islam: Genealogi Politik Hukum Zakat dan Sentralisasi Pengelolaannya di Indonesia

Ali Murtadho Emzaed*

Institut Agama Islam Negeri Palangka Raya, Indonesia
ali.murtadho@iain-palangkaraya.ac.id

Sidiq Aulia

Institut Agama Islam Negeri Curup, Indonesia
sidiqaulia@iaincurup.ac.id

Valencia Kirana Rosadhillah

Sakarya Üniversitesi, Turkey
valencia.rosadhillah@ogr.sakarya.edu.tr

Surya Sukti

Institut Agama Islam Negeri Palangka Raya, Indonesia
suryasukti73@gmail.com

DOI: 10.24260/jil.v4i2.1444

Received: March 14, 2023

Revised: July 31, 2023

Approved: August 1, 2023

**Corresponding Author*

Abstract: This article analyzes the management of zakat (almsgiving) in Indonesia, focusing on the genealogy of legal politics and its relationship with state policies in centralizing zakat management. Given the variations in zakat management systems among Muslim countries, Indonesia's direct participation in zakat management has provoked resistance within Islamic civil society. They do not desire any state intervention in zakat management, as it contradicts their longstanding practice before Indonesia's independence. This article employs a historical approach and analyzes data using Fred W. Riggs' prismatic legal theory. The authors find that the state's argument for centralizing zakat management in Indonesia aims to optimize the efficient utilization of zakat funds. However, this policy hurts the participation of Islamic civil society in managing zakat according to their genealogical traditions. Therefore, the article argues that the state's centralization of zakat management is inappropriate, as it overlooks the integral zakat practices rooted in Islamic civil society's history and culture in Indonesia.

Keywords: Zakat Management, Zakat Legal Politics, Genealogy, Islamic Civil Society, Indonesia.

Abstrak: Artikel ini menganalisis pengelolaan zakat di Indonesia dengan fokus pada genealogi politik hukum dan hubungannya dengan kebijakan negara dalam menyentralisasi pengelolaan zakat. Di tengah perbedaan sistem pengelolaan zakat di negara-negara Muslim, Indonesia mencoba terlibat secara langsung dengan pengelolaan zakat, yang menimbulkan resistensi dari masyarakat sipil Islam. Mereka tidak menghendaki adanya campur tangan dari negara dalam pengelolaan zakat yang telah lama dipraktikkan sejak sebelum kemerdekaan Indonesia. Artikel ini menggunakan pendekatan historis dan menganalisis data primer dan sekunder dengan teori hukum prismatic Fred W. Riggs. Para penulis menemukan bahwa argumentasi negara menyentralisasi pengelolaan zakat di Indonesia ialah untuk mengoptimalkan pengelolaan dan pemanfaatan dana zakat secara tepat guna. Namun, kebijakan tersebut berdampak negatif terhadap pembatasan partisipasi masyarakat sipil Islam dalam mengelola zakat sesuai dengan tradisi genealogis mereka. Oleh karena itu, artikel ini berargumentasi bahwa sentralisasi pengelolaan zakat oleh negara kurang tepat karena tidak mempertimbangkan praktik zakat yang telah mendarah daging dalam sejarah dan budaya masyarakat sipil Islam di Indonesia.

Kata Kunci: Pengelolaan Zakat, Politik Hukum Zakat; Genealogi, Masyarakat Sipil Islam, Indonesia.

A. Introduction

Muslim countries around the world do not share a uniform system for managing zakat (almsgiving).¹ The variations in these systems arise from differences among Muslims concerning the nature of zakat, whether it is perceived as a doctrine or a religious tradition.² Furthermore, Islamic teachings maintain a dynamic interplay with societal changes, conditions, customs, and cultures, all within the context of Islam's existence.³ In countries such as Malaysia and Pakistan, zakat's fundraising, management, and distribution fall under state control.⁴ Conversely, in Indonesia, zakat management is entrusted to Islamic civil society,

¹ There are two zakat management systems in Muslim countries: the obligatory system and the voluntary system. See: Yusuf Wibisono, *Yusuf Wibisono, Mengelola Zakat Indonesia: Diskursus Pengelolaan Zakat Nasional dari Rezim Undang-Undang No. 38 Tahun 1999 ke Rezim Undang-Undang No. 23 Tahun 2011*, 1st ed. (Jakarta: Kencana, 2015), 150–1.

² Arskal Salim, *Challenging the Secular State: The Islamization of Law in Modern Indonesia* (Honolulu: University of Hawai'i Press, 2008), 116.

³ Ahamd Rofiq, *Hukum Perdata Islam di Indonesia*, (Jakarta: PT Raja Grafindo Persada, 2015), 4–5.

⁴ The terminology "Islamic civil society" was first introduced by Robert Hefner. See: Robert Hefner, *Civil Islam: Muslim and Democratization in Indonesia* (Princeton: Princeton University Press, 2000).

albeit with state involvement in administration.⁵ However, in certain Muslim nations where religion does not serve as a guiding state ideology, state interference in zakat management practices clashes with the interests of Islamic civil society.⁶

As a nation employing a voluntary zakat management system, Indonesia endeavors to play a direct role in zakat management, a stance that meets resistance from Islamic civil society. In 2011, the government granted legitimacy to the National Zakat Agency (Badan Amil Zakat Nasional, BAZNAS), a non-structural government institution, to centralize zakat management through Article 6 of the Zakat Management Law No. 23 of 2011, designating BAZNAS as the authorized institution for national zakat management.⁷ Article 6 of the Zakat Management Law No. 23 of 2011 designates the BAZNAS as the authorized institution for national zakat management. This centralized pattern of zakat management elicited a response from Islamic civil society, represented by the Zakat Forum (Forum Zakat, FOZ) through the Indonesian Zakat Community Coalition (Koalisi Masyarakat Zakat Indonesia, KOMAZ). They strongly opposed the regulation.⁸ In response to this resistance, the House of Representatives (Dewan Perwakilan Rakyat, DPR) for the 2019-2024 period incorporated amendments to the Zakat Management Law No. 23 of 2011 into the National Legislation Program (Program Legislasi Nasional, PROLEGNAS).⁹

The interaction between Islamic civil society and the state in the management of zakat remains a subject that has received limited scholarly scrutiny. Some scholars have focused on concepts such as zakat ownership in

⁵ Hilman Latief, "Contesting Almsgiving in Post-New Order Indonesia," *American Journal of Islam and Society* 31, no. 1 (January 1, 2014): 16–50.

⁶ Asep Saepudin Jahar, "The Clash of Muslims and the State: Waqf and Zakat in Post-Independence Indonesia," *Studia Islamika* 13, no. 3 (2006): 353–95.

⁷ Oni Syahroni et. al., *Fikih Zakat Kontemporer* (Jakarta: Rajawali Pers, 2019), 275–6.

⁸ Amelia Fauzia, *Faith and State: A History of Islamic Philanthropy in Indonesia* (Leiden, Boston: Brill, 2013), 255–6.

⁹ Setjen DPR, "Legislator Dukung Revisi UU Pengelolaan Zakat Masuk Prolegnas," accessed May 2, 2023, <http://www.dpr.go.id/berita/detail/id/26654>.

Islam,¹⁰ the relationship between zakat and taxes,¹¹ and its practice in Islamic banking.¹² The legal aspects of zakat in Indonesia have prompted discussions on the dynamics of law,¹³ bureaucracy,¹⁴ regulatory strengthening,¹⁵ and professional zakat.¹⁶ Furthermore, certain scholars have analyzed the history of zakat in Indonesia,¹⁷ exploring facets such as its political recognition,¹⁸ the political configuration of legal mechanisms,¹⁹ and its influence on Islamic social welfare.²⁰ Drawing from the findings of earlier scholars, it becomes evident that a complex relationship and conflict of interest exist between the state and Islamic civil society in zakat management.²¹ This article contributes to previous research by delving into the political genealogy of zakat law and its connection to state policy in centralizing zakat management in Indonesia. Consequently, the authors argue that

¹⁰ Euis Nurlaelawati, "Zakat and the Concept of Ownership in Islam: Yusuf Qaradawi's Perspective on Islamic Economics," *Al-Jami'ah: Journal of Islamic Studies* 48, no. 2 (December 18, 2010): 365–85.

¹¹ See: Hary Djatmiko, "Re-Formulation Zakat System as Tax Reduction in Indonesia," *Indonesian Journal of Islam and Muslim Societies* 9, no. 1 (May 24, 2019): 135–62; Mahdi Syahbandir et al., "State and Islamic Law: A Study of Legal Politics on Zakat as a Tax Deduction in Aceh," *AHKAM: Jurnal Ilmu Syariah* 22, no. 1 (June 30, 2022): 161–84.

¹² Alfitri, *Islamic Law and Society in Indonesia: Corporate Zakat Norms and Practices in Islamic Banks* (London: Routledge, 2022).

¹³ N. Oneng Nurul Bariyah, "Dinamika Aspek Hukum Zakat dan Wakaf di Indonesia," *AHKAM: Jurnal Ilmu Syariah* 16, no. 2 (December 11, 2016): 197–212.

¹⁴ Asep Saepudin Jahar, "Bureaucratizing Sharia in Modern Indonesia: The Case of Zakat, Waqf and Family Law," *Studia Islamika* 26, no. 2 (August 13, 2019): 207–45.

¹⁵ Faisal Faisal et al., "Strengthening Zakat Rules in Indonesia: A Legal Study of the Law on the Government of Aceh," *Samarah: Jurnal Hukum Keluarga dan Hukum Islam* 7, no. 1 (March 31, 2023): 126–45.

¹⁶ Hilman Latief, "Contesting Almsgiving in Post-New Order Indonesia," *American Journal of Islam and Society* 31, no. 1 (January 1, 2014): 16–50.

¹⁷ Amelia Fauzia, *Faith and the State: A History of Islamic Philanthropy in Indonesia*, Brill's Southeast Asian Library (Leiden: Brill, 2013).

¹⁸ Ali Murtadho Emzaed, Kamsi Kamsi, and Ali Akhbar Abaib Mas Rabbani Lubis, "A Politics of Recognition: The Legislation of Zakat Law in a Transition of New Order and Reform Era," *Ulumuna* 24, no. 2 (December 31, 2020): 320–47.

¹⁹ Ali Murtadho Emzaed, Ibnu Elmi AS Pelu, and Shakhzod Tokhirov, "Islamic Law Legislation in Indonesia: Anomalies of the Relationship between Political Configuration and Zakat Legal Product during the Reform Era," *Al-Manahij: Jurnal Kajian Hukum Islam* 17, no. 1 (May 29, 2023): 97–112.

²⁰ Najib Kailani and Martin Salma, "Accelerating Islamic Charities in Indonesia: Zakat, Sedekah and the Immediacy of Social Media," *South East Asia Research* 28, no. 1 (January 2, 2020): 70–86.

²¹ Hilman Latief, "Philanthropy and 'Muslim Citizenship' in Post-Suharto Indonesia," *Southeast Asian Studies* 5, no. 2 (2016): 269–86; Asep Saepudin Jahar, "The Clash of Muslims and the State: Waqf and Zakat in Post-Independence Indonesia," *Studia Islamika* 13, no. 3 (2006): 353–95.

the state's rationale for centralizing zakat management is misguided, as it curtails the participation of Islamic civil society. In reality, the practice of zakat management in Indonesia is deeply embedded in the genealogical traditions of Islamic civil society.

This study endeavors to address the question of why the state chose to centralize zakat management, thereby limiting the participation of Islamic civil society, which has practiced zakat since long before Indonesia's independence. The article adopts a library research approach with a historical perspective. Primary data utilized in this study encompasses several zakat-related laws and regulations in Indonesia, minutes from government meetings, and court decisions. Additionally, secondary data including relevant books, scholarly articles, bulletins, research findings, and official websites support the analysis. The collected data is subjected to analysis through the legal theory of Fred W. Riggs.²² This theoretical framework is employed to explore the relationship between legal constructs and the political genealogy of zakat law in Indonesia. Within this theoretical context, it is crucial for legal sources that inform the formation of zakat law to reflect the diversity of zakat management practices within society. Consequently, the formalization of zakat law should acknowledge the genealogical²³ significance of Islamic civil society's zakat management practices as fundamental legal principles.

B. Genealogy of Zakat Management in Indonesia: From Individual Agencies to State Agencies

Zakat, as stipulated by Islamic law, obligates Muslims or zakat payers (*muzakkī*) to allocate a portion of their wealth to rightful zakat recipients (*mustahiq*).²⁴ Genealogically, in the Archipelago, zakat practices were initially individual, with *muzakkī* providing for *mustahiq*. Over time, zakat management evolved through entities such as mosques, *pesantrens* (Islamic boarding schools), and *'āmil* zakat (zakat collector or zakat officers) institutions representing Islamic

²² Fred W. Riggs, *Administration in Developing Countries: The Theory of Prismatic Society* (Boston: Houghton Mifflin Company, 1958), 37.

²³ The genealogy referred to by the authors here is the genealogy of zakat management. See: M. Foucault, *Archaeology of Knowledge* (London & New York: Routledge Classics, 2002).

²⁴ "Zakat Management Law No. 23 of 2011," Article 1.

civil society. These included the Amil Zakat Agency (Badan Amil Zakat, BAZ) and the Amil Zakat Institution (Lembaga Amil Zakat, LAZ). The BAZ later transformed into the BAZNAS, and the LAZ became the National Zakat Collection Institution (Lembaga Amil Zakat Nasional, LAZNAS), signifying an evolution in zakat management in harmony with Indonesia's political dynamics. The genealogy of zakat management in Indonesia unfolds as follows:

1. Individual Zakat Management

Rooted in religious teachings, *muzakkī* are motivated to give zakat to *mustahiq*. This practice of zakat payment by individual Muslims is a religious duty, deeply ingrained in the habits of Indonesian Islamic civil society since Islam's introduction to the Archipelago.²⁵ This process coincided with the gradual Islamization of Indonesian society, commencing from the early 7th century.²⁶ Initially, the Muslim community existed as small units that later expanded, eventually forming empires.²⁷ However, individual zakat management persisted.

Archipelago's Islamic texts, in manuscript form, reflect individual zakat management. The work *Tāj al-Salāṭīn* by Bukhārī al-Jawharī, for instance, exemplifies how Islamic philanthropic values, including zakat, catalyzed significant changes in the Archipelago's civil society.²⁸ The text states: "*Hendaklah yang raja itu lebih hormat akan segala fakir dan miskin dan dimuliakan mereka itu terlebih dari pada segala orang kaya dan harus senantiasa duduk dengan mereka itu.*"²⁹ The text rebukes miserly Muslims (*bahkīl*) and

²⁵ Widyawati, "Filantropi Islam dan Kebijakan Negara Pasca-Orde Baru: Studi tentang Undang-Undang Zakat dan Undang-Undang Wakaf UIN Syarif Hidayatullah Jakarta" (UIN Syarif Hidayatullah Jakarta, 2011), 3.

²⁶ Irfan Abubakar, ed., *Filantropi Islam & Keadilan Sosial: Studi tentang Potensi, Tradisi, dan Pemanfaatan Filantropi Islam di Indonesia*, 1st ed. (Jakarta: Center for the Study of Religion and Culture, UIN Syarif Hidayatullah, 2006), 67.

²⁷ Amelia Fauzia, *Filantropi Islam: Sejarah dan Kontestasi Masyarakat Sipil dan Negara di Indonesia*, 1st ed. (Yogyakarta: Gading Publishing, 2016), 69-70.

²⁸ Saleh Partaonan Daulay, *Filsafat Politik Melayu: Kajian Filologis dan Refleksi Filosofis terhadap Kitab Taj al-Salatin Karya Bukhari al-Jauhari*, 1st ed. (Yogyakarta: Penerbit Litera, 2020).

²⁹ Azyumardi Azra, "Filantropi dalam Sejarah Islam di Indonesia," in *Zakat dan Peran Negara*, ed. Kuntarto Noor Aflah and Mohd Nasir Tajang (Jakarta: FOZ, 2006), 15-30.

commends generosity. Even though directed at kings, the generous ethos mirrored in Islamic teachings, including zakat, extends to Islamic civil society.

Similar principles are evident in *Adat Raja-Raja Melayu* by Panuti H. M. Sudjiman. This manuscript highlights kings giving zakat or alms to the poor through religious ceremonies integrated into royal events such as births, hair-cutting rituals, and vow payments. Zakat or alms, in various forms like gold, silver, or clothing, are bestowed during these ceremonies. Azra notes that the actions of kings were aimed at legitimizing their authority in the eyes of civil society.³⁰ Likewise, the work *Wejangan Syekh Bārī* by Sheikh Yusuf al-Makassari emphasizes that zakat's practice involves discreet and secret almsgiving, known only to Allah.³¹

2. Zakat Management through Mosques and *Pesantrens*

The management of zakat through mosques and *pesantrens* emerged as Islamic civil society developed its community units. Mosques, serving as places of worship, also facilitate zakat-related activities, preaching, and education. During the Islamic Sultanates in Aceh, Sumatra, and Java, mosque construction often saw collaboration between monarchs and religious leaders. This is evident in Java, where major mosques were strategically located near squares, constructed with the backing of the kingdom. Examples include the Masjid Gedhe Keraton Yogyakarta, Masjid Alun-Alun Demak, and Masjid Keraton Banten. State-built mosques were overseen by *penghulus*, while community-built ones were led by *kyais* (religious leaders).³²

Pesantrens played a pivotal role in disseminating Islam through education. Ulama collaborated with rulers to build mosques, deliver religious teachings, and foster community spirituality. Islamic philanthropic funds were gathered through mosque and *pesantren* committees to sustain operations. K.H. Zarkasi, Head of the *Pesantren Mafatihul Ulum* (1870), independently raised funds from

³⁰ Panuthi H. M. Sudjiman, *Adat Raja-Raja Melayu* (Jakarta: UI Press, 1986), 220.

³¹ Azyumardi Azra, "Filantropi dalam Sejarah Islam di Indonesia," in *Zakat dan Peran Negara*, ed. Kuntarto Noor Aflah and Mohd Nasir Tajang (Jakarta: FOZ, 2006), 19.

³² Fauzia, *Filantropi Islam*, 94.

Tarekat students to construct a mosque,³³ highlighting the role of *pesantrens* in fund collection.

Under Dutch colonial rule, *penghulus* held multifaceted roles as judges (*qādi*), court counsels (*mufti*), marriage officials, *'āmil zakat*, and mosque managers (*marbot*). Although appointed as religious officials in 1832, they received payments from zakat funds instead of a salary. *Kyais*, *ajengans* (religious leaders), and Quran teachers also received zakat as members of the *fi sabilillāh* (on the path of God). The collected zakat funds constituted regular income, with only a fraction directed toward supporting the poor, converts, and travelers.³⁴ The village head, in their capacity as the local ruler, received a share due to their *'āmil zakat* role.³⁵

In 1882, *penghulus* became Dutch colonial officials, relinquishing their zakat rights.³⁶ However, zakat collection through mosques escalated, coordinated by princes who collaborated with local government officials to enforce zakat collection. To address this, Staatblad 1866 No. 1892 was enacted, prohibiting forced zakat collection by princes and officials. This prohibition strained the princes economically. Zakat was predominantly directed toward Islamic teachers (*ustadz*), *kyais*, *santris* (pupils), and so on.³⁷ In this context, the mosque emerged as a key zakat fund collection site.

3. Management of Zakat through Islamic Religious Organizations

The collective consciousness of Islamic civil society in the archipelago has given rise to a dichotomy between religious nationalist and secular nationalist perspectives. Religious nationalist viewpoints have been embodied by organizations like Serikat Dagang Islam (1905), Jami'atul Khairat (1905), Muhammadiyah (1912), Nahdlatul Ulama (1926), Al-Irsyad (1914), and similar

³³ Fauzia, 129–34.

³⁴ E. Gobee and C. Adriaanse, *Nasihat-Nasihat C. Snouck Hurgronje Semasa Kepegawaiannya kepada Pemerintah Hindia Belanda 1889-1936*, vol. 7 (Jakarta: INIS, 1992), 799.

³⁵ Arskal Salim, "The Influential Legacy of Dutch Islamic Policy on the Formation of Zakat (Alms) Law in Modern Indonesia," *Pacific Rim Law and Policy Journal* 15, no. 3 (2006): 683–701.

³⁶ Fauzia, *Filantropi Islam*, 115.

³⁷ Gobee and Adriaanse, *Nasihat-Nasihat C. Snouck Hurgronje Semasa Kepegawaiannya kepada Pemerintah Hindia Belanda 1889-1936*, 7: 799.

entities. Mukti Ali characterizes these religious organizations as heralding an Islamic resurgence in Indonesia.³⁸ On the other hand, the secular nationalist ideology found expression through the establishment of Budi Utomo in May 1908.³⁹ Islamic mass organizations-initiated endeavors in education, healthcare, and social services as strategic means to achieve Indonesian independence.⁴⁰ These organizations, intrinsic to Islamic civil society, have been pivotal in driving socio-religious movements. Over time, their activities have expanded, enabling humanitarian efforts beyond the immediate capacity of the state.⁴¹

In this discussion, the authors only focus on two enduring mainstream entities—Muhammadiyah and Nahdlatul Ulama. The principal distinction between them lies in their management of Islamic philanthropic funds. Muhammadiyah has maintained an institutionalized structure since its inception and actively raises funds for poverty-related issues. In contrast, Nahdlatul Ulama, born during the colonial era, contends with challenges in education and the economy.

The first organization under consideration is Muhammadiyah. Founded on November 18, 1912, by Ahmad Dahlan based on counsel from his students and some Budi Utomo members,⁴² Muhammadiyah represents the first modern, non-political organization prioritizing the welfare of the underprivileged across education, healthcare, and social well-being.⁴³ Dahlan's upbringing in a *priyayi* (noblemen) class milieu at the Yogyakarta palace nurtured his socially conscientious character. Hence, it's unsurprising that Dahlan consistently

³⁸ A. Mukti Ali, *Alam Fikiran Islam Modern di Indonesia* (Yogyakarta: Yayasan Nida, 1971), 5.

³⁹ M. C. Ricklefs, *Sejarah Indonesia Modern 1200-2008* (Jakarta: Serambi Ilmu Semesta, 2008), 355.

⁴⁰ Hilman Latief, *Politik Filantropi Islam di Indonesia: Negara, Pasar, dan Masyarakat Sipil* (Yogyakarta: Ombak, 2013), 3.

⁴¹ Azyumardi Azra, "Filantropi dalam Sejarah Islam di Indonesia," in *Zakat dan Peran Negara*, ed. Kuntarto Noor Aflah and Mohd Nasir Tajang (Jakarta: FOZ, 2006), 26.

⁴² Deliar Noer, *Gerakan Modern Islam di Indonesia 1900-1942* (Jakarta: LP3ES, 1982), 84.

⁴³ Mitsuo Nakamura, *The Crescent Arises over the Banyan Tree, A Study of the Muhammadiyah Movement in a Central Javanese Town* (Yogyakarta: Gajah Mada University Press, 1983), 74-7.

emphasized Islam's functional utility across theological contexts, as seen in *Sūrat al-Mā'ūn*.⁴⁴

During its inception, Muhammadiyah's reformative role in the religious realm was relatively subdued, with a stronger focus on Islamic philanthropy, particularly in the collection of zakat and *ṣadaqah*.⁴⁵ Over time, Muhammadiyah emerged as a vanguard of charitable endeavors and modern education both within Indonesia and globally. Bruinessen likened Muhammadiyah to the Muslim Brotherhood, an Islamic organization headquartered in Egypt.⁴⁶

Dahlan's forward-looking zakat perspectives are evident through his critical stance toward the misuse of zakat funds by traditional princes, *modins* (village religious officials), and *kyais* for personal gain. This perspective deviates from the conventional understanding of zakat distribution in classical Islamic doctrine.⁴⁷ Dahlan advocated prioritizing zakat funds to aid the destitute and impoverished. By using his wealth to propagate and extend compassion, Dahlan set a precedent akin to the outreach undertaken by Christian social and religious institutions.⁴⁸ Noer underscores how this missionary spirit paved the way for Muslim leaders to attend to the needy and indigent.⁴⁹

Muhammadiyah operationalizes zakat funds as a vital source of organizational finances. The Financial Statements (*Verantwoording*) of the Muhammadiyah Central Board in 1934 delineated guilders as a funding source (*Oeang Masoek*).⁵⁰ The Statutes of Muhammadiyah, published through the Soera Muhammadiyah in 1944, reinforced this, listing zakat and donations

⁴⁴ Hilman Latief, *Melayani Umat: Filantropi Islam dan Ideologi Kesejahteraan Kaum Modernis* (Yogyakarta: Suara Muhammadiyah, 2017), 18.

⁴⁵ Martin van Bruinessen, "Liberal and Progressive Voices in Indonesian Islam," in *Reformist Voices of Islam: Mediating Islam and Modernity: Mediating Islam and Modernity*, ed. Shireen Hunter and Shireen T Hunter (New York: Routledge, 2009), 187–188.

⁴⁶ Martin van Bruinessen, "Prawacana: Globalisasi Neoliberal dan Kedermawanan Islam," in *Melayani Umat: Filantropi Islam dan Ideologi Kesejahteraan Kaum Modernis*, ed. Hilman Latief, Revisi (Yogyakarta: Suara Muhammadiyah, 2017), xvii–viii.

⁴⁷ Fauzia, *Filantropi Islam*, 150.

⁴⁸ Martin van Bruinessen, "Liberal and Progressive Voices in Indonesian Islam," in *Reformist Voices of Islam: Mediating Islam and Modernity: Mediating Islam and Modernity*, ed. Shireen Hunter and Shireen T Hunter (New York: Routledge, 2009), 187–188.

⁴⁹ Deliar Noer, *Gerakan Modern Islam di Indonesia 1900-1942* (Jakarta: LP3ES, 1982), 9.

⁵⁰ Puslitbang and Dokumentasi Suara Muhammadiyah Yogyakarta, "Laporan Keuangan Pengurus Pusat Muhammadiyah Tahun 1934," *Suara Muhammadiyah No. 4 /1355 H*.

among various funding sources. Article 8 states: “*Wang Persjarikatan diperoleh dari: a. ioran dan sokongan; b. zakat dan derma; c. harta poesaka dan washijat; d. hasil jang diperoleh dari pada hak milik persjarikatan; dan e. lain-lain jang halal.*”⁵¹ These funds underwrite an extensive array of social, charitable, da’wah, and educational initiatives.

After Indonesia’s independence, Muhammadiyah modified its zakat management by renaming the Zakat Affairs Management Agency (Badan Pengelola Urusan Zakat, BPUZ) to the Lembaga Amil Zakat, *Infāq* dan *Ṣadaqah* Muhammadiyah (LAZISMU) in 2002. This transformation was formalized with the Indonesian Minister of Religion Decree No. 457 of 2002, cementing LAZISMU as the embodiment of Muhammadiyah’s zakat efforts. The institution retained its prominence even after the implementation of the Zakat Management Law No. 23 of 2011, as confirmed by the Indonesian Ministry of Religion Decree No. 730 of 2016.⁵²

The second organization of focus is Nahdlatul Ulama. Founded by K.H. Hasyim Asy’ari in 1926, this Islamic religious organization’s approach to zakat philanthropy operates at the individual level, as it refrains from institutionalized zakat management. Nahdlatul Ulama is renowned for safeguarding archipelago traditions, culture, and customs. Within Nahdlatul Ulama, zakat distribution often occurs directly from *muzakkī* to *mustahiq*, involving kyais who serve as Quran teachers at prayer spaces and mosques, *kyais* at *pesantren*, and the underprivileged—integral components of a civil society managing zakat affairs.⁵³

Differing from Muhammadiyah, which allows zakat funds to benefit recipients beyond the eight groups of zakat recipients (*aṣnāf*) stipulated in the Quran, Nahdlatul Ulama’s *fiqh* (Islamic jurisprudence) restricts such latitude.⁵⁴

⁵¹ *Reglement Moehammadijah Penolong Kesengsaraan Oemoen (PKO) Hindia Timoer di Djokjakarta* (Jogjakarta: Persatoean Moehammadijah), 25.

⁵² Lazismu, “Latar Belakang,” accessed May 4, 2023, <https://lazismu.org/view/latar-belakang>.

⁵³ Arskal Salim, *Challenging the Secular State: The Islamization of Law in Modern Indonesia* (Honolulu: University of Hawai’i Press, 2008), 683–701.

⁵⁴ Martin van Bruinessen, *NU: Tradisi, Relasi-Relasi Kuasa, dan Pencarian Wacana Baru*, ed. Farid Wajdi (Yogyakarta: LKIS-Pustaka Pelajar, 1994), 14–41.

A significant moment occurred during the Nahdlatul Ulama Congress in Situbondo in 1984 when it was resolved that Nahdlatul Ulama's branches should establish zakat institutions. However, the response was tepid.⁵⁵ Eventually, two decades later, Nahdlatul Ulama established NU CARE in 2004, following the 31st Nahdlatul Ulama Congress's endorsement at the Asrama Haji Donohudan, Boyolali. Registered as a non-profit entity under Minister of Religion Decree No. 65 of 2005, NU CARE was mandated to serve the populace by leveraging *Zakat, Infāq, Ṣadaqah*, and *Waqf* (ZISWAF). In 2015, NU CARE assumed the name NU CARE-LAZISNU. Presently, NU CARE-LAZISNU operates across 12 countries, 34 provinces, and 376 districts or cities in Indonesia.⁵⁶

4. Management of Zakat through BAZNAS and LAZNAS

The inception of BAZNAS and LAZNAS can be seen as prototypes for pre-independence zakat management. BAZNAS is guided by ulama linked to the government through penghulus in government mosques. Conversely, LAZNAS is overseen by ulema connected with civil society through kyais within *pesantrens*, village *kyais* (*kyai kampung*), and mosque *kyais* (*kyai masjid*). The emergence of zakat management bodies, BAZ and LAZ, was marked during the onset of the New Order government under President Soeharto. Although Suharto did not issue direct directives to establish BAZs, Governors initiated BAZs at the provincial level. Ali Sadikin, the DKI Jakarta Governor, pioneered this effort in 1968, paving the way for counterparts in other provinces.⁵⁷

The establishment of provincial BAZs facilitated the creation of zakat institutions within various companies—both state-owned and private. In 1994, Bank Negara Indonesia launched BAMUIS (Yayasan Baitulmal Ummat Islam Bank Negara Indonesia), while PT Bontang LNG initiated LAZ Yaumil and Baitul Maal Pupuk Kujang. Simultaneously, Islamic civil society established zakat management foundations, including Yayasan Dana Sosial Al Falah in 1987,

⁵⁵ Fauzia, *Filantropi Islam*, 24.

⁵⁶ NU Care-LAZISNU, "Sekilas NU Care-LAZISNU," NUCare-LAZISNU, accessed May 4, 2023, https://nucare.id/sekilas_nu.

⁵⁷ Baznas Bazis DKI Jakarta, "Baznas Bazis DKI Jakarta," accessed May 4, 2023, <https://baznasbazisdki.id/sejarah>.

Dompot Dhuafa Republika in 1994, Rumah Zakat Indonesia in 1998, Pos Keadilan Peduli Umat (PKPU) in 1999, and Dompot Peduli Ummat Darut Tauhid in 1999. The latter are known as LAZNAS entities representing Islamic civil society. The Zakat Management Law No. 38 of 1999 accorded BAZ and LAZ equal status. However, in Law No. 23 of 2011 concerning Zakat Management, BAZ and LAZ do not require permission from the Minister of Religion.⁵⁸ Based on data from BAZNAS in 2022, there are 35 verified national-level Zakat Management Organizations (Organisasi Pengelola Zakat, OPZ), 62 OPZ at the provincial level, and 507 OPZ at the district or city level.⁵⁹

C. Legal Politics of Zakat Management: State vis-à-vis Islamic Civil Society

The inception of Zakat Management Law No. 38 of 1999 in the post-reformation era is celebrated as a triumph of the Muslim community in establishing a legal framework (*umbrella lex*) for zakat management. Its existence signifies a political recognition by the state of Islamic civil society's pivotal role in zakat management.⁶⁰ This achievement owes much to the efforts of the FOZ, representing Islamic civil society, which played a crucial role in advocating for the regulation. Within this framework, BAZ and LAZ hold equal positions, as envisaged by FOZ. The FOZ steadfastly opposes the imposition of obligatory norms in zakat regulation and strives to prevent state intervention in zakat management. As a result, both BAZ and LAZ possess the authority to strategize, collect, allocate, utilize, and report zakat funds.⁶¹

On January 17, 2001, the government formalized the establishment of BAZNAS through Presidential Decree (Keppres) No. 8 of 2001, designating BAZNAS as the national institution for zakat management. This move can be interpreted as indicative of the state's inclination toward centralizing zakat management. The

⁵⁸ "Zakat Management Law No. 23 of 2011," Article 18.

⁵⁹ BAZNAS, "Laporan Kinerja Januari-Juni Tahun 2022" (Jakarta: BAZNAS, 2022), 41.

⁶⁰ Ali Murtadho Emzaed, Kamsi Kamsi, and Ali Akhbar Abaib Mas Rabbani Lubis, "A Politics of Recognition: The Legislation of Zakat Law in a Transition of New Order and Reform Era," *Ulumuna* 24, no. 2 (December 31, 2020): 320–347.

⁶¹ Yusuf Wibisono, *Yusuf Wibisono, Mengelola Zakat Indonesia: Diskursus Pengelolaan Zakat Nasional dari Rezim Undang-Undang No. 38 Tahun 1999 ke Rezim Undang-Undang No. 23 Tahun 2011*, 1st ed. (Jakarta: Kencana, 2015), 98.

signal of consolidation became more apparent when H. Tulus, an official from the Ministry of Religion, proposed amendments to Zakat Management Law No. 38 of 1999 at the 3rd FOZ National Conference in Balikpapan, held from April 25 to 28, 2003. Tulus emphasized the importance of integrating zakat management and streamlining related institutions to ensure targeted distribution and optimal utilization of benefits.⁶² In 2006, the government revisited Zakat Management Law No. 38 of 1999, with Ministry of Religious Affairs official M. Nasrun suggesting BAZNAS become the sole zakat management entity, potentially leading to the dissolution or transformation of LAZ into the Zakat Collection Unit (Unit Pengumpul Zakat, UPZ).⁶³

Currently, two distinct groups are endeavoring to amend Zakat Management Law No. 38 of 1999—state actors led by the Ministry of Religion and Islamic civil society, represented by FOZ. These groups hold contrasting intentions. The Ministry of Religion aims to centralize zakat management, a stance highlighted in the Problem Inventory List (Daftar Inventarisasi Masalah, DIM) within the Draft Law on Zakat Management (RUUPZ). The bill designates BAZNAS as a non-structural governmental body authorized to oversee national zakat management.⁶⁴ In a DIM working committee meeting, Bahrul Hayat, Secretary General of the Ministry of Religion, emphasized that BAZNAS's effectiveness has been hindered by its lack of authority to audit zakat management institutions, especially LAZ. Thus, integrating zakat management is deemed crucial for enhancing efficiency.⁶⁵ Conversely, FOZ asserts that zakat management should remain under the purview of Islamic civil society as operators, with the state serving solely as a regulator through the Zakat, *Infāq*, and *Ṣadaqah* Management Agency (Badan Pengelola

⁶² H. Tulus, "Amendemen Undang-Undang No. 38 Tahun 1999 tentang Pengelolaan Zakat: Tinjauan Konstitusi Kaitannya dengan Badan Amil Zakat dan Lembaga Amil Zakat," *The 3rd Congress of the Zakat Forum (FOZ)*, April 25, 2003.

⁶³ Nasrun Harun, "Kami Tidak Berniat Membubarkan LAZ," *INFOZ*, 2010, 8.

⁶⁴ Director-General of Islamic Community Guidance and Directorate of Zakat Empowerment, Ministry of Religious Affairs, "List of Problem Inventory for the Draft Law on Amendments to Law No. 39 of 1999 concerning Zakat Management Proposed by the Government" (Jakarta: Kementerian Agama, 2010).

⁶⁵ Ministry of Religion, "Minutes of the Working Committee Meeting for the Draft Law on Zakat, Infaq, and Sadaqah," June 16, 2011.

Zakat Infak dan Sedekah, BPZIS), BAZNAS, and LAZ. FOZ also suggests merging BAZNAS into LAZNAS.⁶⁶

Ultimately, on October 27, 2011, RUUPZ was ratified as Zakat Management Law No. 23 of 2011 in a plenary session presided over by Radityo Gambiro at Gedung Nusantara II, in collaboration with the Government.⁶⁷ However, this ratification adversely affected Islamic civil society's engagement. The regulation prohibits zakat committees in mosques, prayer rooms, *pesantrens*, and other locales from managing zakat without authorization from designated officials, under the threat of legal penalties.⁶⁸ The state argues that centralizing zakat management is the only means to optimize the management and utilization of zakat funds. Discontent with this policy prompted Islamic civil society to initiate a judicial review at the Indonesian Supreme Court. While the Constitutional Court approved the judicial review of several articles within the law, exceptions were granted only to *'amil zakat* that BAZ or LAZ struggled to reach.⁶⁹ In practice, many *'amil zakats* from Islamic civil society continue to engage in unauthorized zakat management.⁷⁰

D. Centralization of Zakat Management through BAZNAS: Restricting the Participation of Islamic Civil Society

The legal and political landscape of zakat underwent significant shifts after the enactment of Zakat Management Law No. 23 of 2011, leading to changes in the orientation of zakat management in Indonesia. This law vested greater central authority in BAZNAS as a non-structural government institution responsible for overseeing national zakat management. Unfortunately, this transition had adverse implications for LAZNAS, relegating their role to supporters of BAZNAS in zakat

⁶⁶ Commission VIII of the Indonesian House of Representatives (DPR), "Draft Bill of the Commission VIII of the Indonesian House of Representatives (DPR RI) Initiative on Zakat Management," 2008.

⁶⁷ "DPR Setujui RUU Zakat, Infaq, dan Shodaqoh (ZIS) Menjadi Undang-Undang," *Buletin Parlementaria*, 2011, 8.

⁶⁸ "Zakat Management Law No. 23 of 2011," Articles 38 and 41.

⁶⁹ "The Decision of the Indonesian Constitutional Court No. 86/PUU-X/2012," October 31, 2013.

⁷⁰ Dewi Susilowati and Christina Tri Setyorini, "Efektivitas Tata Kelola Dana Zakat," *Jurnal Akuntansi Multiparadigma* 9, no. 2 (August 31, 2018): 346–64.

collection. From the perspective of Islamic civil society, the amendments to Zakat Management Law No. 38 of 1999 seem to reflect a government attempt to diminish the significance of LAZNAS as zakat management institution in Indonesia. Notably, Zakat Management Law No. 23 of 2011 criminalizes the practice of individual or group zakat management in mosques, *pesantrons*, and Islamic religious organizations without permission from the Ministry of Religion.⁷¹

The amendments to Zakat Management Law No. 38 of 1999 should have taken into account the genealogy of zakat management practices deeply entrenched within Islamic civil society. Genealogically, these practices can be categorized into four typologies: individual, mosque and *pesantrons*-based, Islamic religious organizations, BAZNAS, and LAZNAS. The relationships among these typologies are not mutually exclusive; they rather complement each other. However, Zakat Management Law No. 23 of 2011 fails to acknowledge the legal reality that zakat management practices are rooted in Islamic civil society in Indonesia. Gillssen and Gorle assert that sociologically living law is primary law.⁷² Therefore, ongoing efforts led by the DPR involving FOZ to amend Zakat Management Law No. 23 of 2011 must acknowledge this historical reality. Law, serving both as a tool and a reflection of societal culture, should not be disregarded in future legal development processes.⁷³

In the context of prismatic law, these legal practices constitute a vital source of law that demands recognition in the formulation of future national laws through legal positivization. Law is intricately woven into social constructs and forms an integral part of societal life.⁷⁴ It should mirror the ingrained values of society⁷⁵ and uphold the prevailing sense of justice,⁷⁶ especially within the domain of zakat law that rests on Pancasila's principles, which vehemently reject all forms of

⁷¹ "Zakat Management Law No. 23 of 2011," Articles 38 and 41.

⁷² John Gillssen and Fritz Gorle, "Historische Inleiding Tot Het Rech," in *Sejarah Hukum*, ed. Freddy Tenker (Bandung: PT Refika Aditama, 2007), 23.

⁷³ Mochtar Kusumaatmadja, *Konsep-Konsep Hukum dalam Pembangunan* (Bandung: PT Alumnus, 2002), 23.

⁷⁴ Ratno Lukito, *Tradisi Hukum Indonesia* (Yogyakarta: Teras, 2008), 8.

⁷⁵ Martin Kryger, "Law as Tradition," *Journal of Law and Philosophy* 5, no. 2 (1986): 240.

⁷⁶ Eugen Ehrlich, *Fundamental Principles of the Sociology of Law* (Walter L. Moll trans., 1936), 205.

discrimination.⁷⁷ Consequently, a harmonization of legal structures within Indonesia's diverse legal system becomes imperative.⁷⁸

The zakat law that emerged during the Reform Era should signify a pivotal departure from the era when zakat policies were codified, necessitating a deep connection with the surrounding social history.⁷⁹ However, the centralization of zakat management has resulted in sidelining existing zakat management practices within society, including those occurring in numerous mosques, *langgars* (small mosques), and *pesantrens*. These practices constitute living law within society, reflecting Islamic civil society's commitment to internalizing their religious teachings. This categorization underscores that zakat management in Indonesia is intrinsically tied to Islamic civil society, positioning them as the bedrock of zakat management across the nation. In the face of changing societal dynamics, amendments to Zakat Management Law No. 23 of 2011 are indispensable to cater to the evolving legal requirements of the populace. Nevertheless, it's crucial to acknowledge the existence of numerous undefined areas concerning roles, responsibilities, and functions that currently lack regulation within the framework of Zakat Management Law No. 23 of 2011.

Hence, the alterations to the legal and political frameworks governing zakat, after the enactment of Zakat Management Law No. 23 of 2011, have reshaped the trajectory of zakat management. This shift has seen the transition from a democratic approach to a more centralized one, leading to adverse consequences for the role of LAZNAS. In reforming these legal provisions, it becomes imperative to recognize the intrinsic nature of zakat management practices deeply entrenched within Indonesia's Islamic civil society.⁸⁰ In the creation of positive law, it remains paramount to consider the vibrant legal practices that thrive within society while upholding the bedrock values of justice. Achieving harmonization within the

⁷⁷ Yudi Latif, *Negara Paripurna: Historisitas, Rasionalitas, dan Aktualitas Pancasila*, 6th ed. (Jakarta: PT Gramedia, 2017), 597–8.

⁷⁸ Ahmad Syafii Ma'arif, *Islam dalam Bingkai Keindonesiaan dan Kemanusiaan: Sebuah Refleksi Sejarah* (Bandung: Mizan, 2009), 27.

⁷⁹ Moch. Nur Ichwan, "Official Reform of Islam: State Islam and the MORA in Contemporary Indonesia 1966-2004" (Universiteit van Tilburg, 2006), 188.

⁸⁰ Fauzia, *Filantropi Islam*, 270–278.

national legal system is a pressing need, aiming to encompass the existing legal pluralism that prevails. The acknowledgment and support of zakat management facilitated by civil society must be upheld to ensure optimal and impartial distribution of zakat funds. However, it's noteworthy that conflicts often emerge between the influence of Islamic civil society and state authorities as they contend for their respective interests.⁸¹

E. Conclusion

The legal dynamics surrounding zakat in Indonesia have placed BAZNAS in the role of a non-structural government entity responsible for centralizing the management of national zakat, as outlined in Article 6 of the Zakat Management Law No. 23 of 2011. While this centralization aims to enhance the efficiency and utilization of zakat funds, it has encountered resistance from Islamic civil society. From their perspective, this policy restricts their participation in zakat management, which has deep roots in their cultural and religious traditions. Furthermore, the Zakat Management Law deems unauthorized zakat management through committees in places of worship, Islamic organizations, and BAZ and LAZ institutions as illegal without official state approval. This stance contradicts the pluralistic zakat management practices that have been ingrained in Indonesian Islamic civil society for generations.

The history of zakat legal practices in Indonesia reflects a rich diversity within Islamic civil society. Initially, zakat was managed individually, but over time, it evolved into more organized systems through mosques, *langgars*, *pesantrens*, and Islamic religious organizations. Before Indonesia's independence, BAZ and LAZ emerged as models for zakat management, with BAZ being influenced by scholars connected to the government and LAZ being controlled by scholars associated with Islamic civil society. Following the reform era, the Zakat Management Law No. 38 of 1999 established a legal framework that recognized both BAZ and LAZ as equal institutions for zakat management. However, the government's efforts to centralize zakat management by introducing BAZNAS led

⁸¹ Fauzia, *Faith and the State*, 6.

to friction with Islamic civil society, which aimed to preserve its autonomy in zakat management. In light of this historical context, any proposed amendments to the Zakat Management Law No. 23 of 2011 must accommodate the diverse traditions of zakat management and respect the genealogical heritage of Islamic civil society in Indonesia. Recognizing and valuing the pluralistic fabric of zakat management practices is crucial, as it reflects the intricate tapestry of Indonesia's socio-religious landscape.

BIBLIOGRAPHY

- Abubakar, Irfan, ed. *Filantropi Islam & Keadilan Sosial: Studi tentang Potensi, Tradisi, dan Pemanfaatan Filantropi Islam di Indonesia*. 1st ed. Jakarta: Center for the Study of Religion and Culture, UIN Syarif Hidayatullah, 2006.
- Ahamd Rofiq. *Hukum Perdata Islam di Indonesia*. Rev. Jakarta: PT Raja Grafindo Persada, 2015.
- Alfitri. *Islamic Law and Society in Indonesia: Corporate Zakat Norms and Practices in Islamic Banks*. London: Routledge, 2022.
- Ali, A.Mukti. *Alam Fikiran Islam Modern di Indonesia*. Yogyakarta: Yayasan Nida, 1971.
- Azra, Azyumardi. "Filantropi dalam Sejarah Islam di Indonesia." In *Zakat dan Peran Negara*, edited by Kuntarto Noor Aflah and Mohd Nasir Tajang, 15–30. Jakarta: FOZ, 2006.
- Bariyah, N. Oneng Nurul. "Dinamika Aspek Hukum Zakat dan Wakaf di Indonesia." *AHKAM: Jurnal Ilmu Syariah* 16, no. 2 (December 11, 2016): 197–212.
- BAZNAS. "Laporan Kinerja Januari-Juni Tahun 2022." Jakarta: BAZNAS, 2022.
- Baznas Bazis DKI Jakarta. "Baznas Bazis DKI Jakarta." Accessed May 4, 2023. <https://baznasbazisdki.id/sejarah>.
- Bruinessen, Martin van. "Liberal and Progressive Voices in Indonesian Islam." In *Reformist Voices of Islam: Mediating Islam and Modernity: Mediating Islam*

and Modernity, edited by Shireen Hunter and Shireen T Hunter, 187–207. New York: Routledge, 2009.

Bruinessen, Martin van. *NU: Tradisi, Relasi-Relasi Kuasa, dan Pencarian Wacana Baru*. Edited by Farid Wajdi. Yogyakarta: LKIS-Pustaka Pelajar, 1994.

———. “Prawacana: Globalisasi Neoliberal dan Kedermawanan Islam.” In *Melayani Umat: Filantropi Islam dan Ideologi Kesejahteraan Kaum Modernis*, edited by Hilman Latief, Revisi., xvii–viii. Yogyakarta: Suara Muhammadiyah, 2017.

Buletin Parlementaria. “DPR Setujui RUU Zakat, Infaq, dan Shodaqoh (ZIS) Menjadi Undang-Undang.” 2011.

Commission VIII of the Indonesian House of Representatives (DPR). “Draft Bill of the Commission VIII of the Indonesian House of Representatives (DPR RI) Initiative on Zakat Management,” 2008.

Daulay, Saleh Partaonan. *Filsafat Politik Melayu: Kajian Filologis dan Refleksi Filosofis terhadap Kitab Taj al-Salatin Karya Bukhari al-Jauhari*. 1st ed. Yogyakarta: Penerbit Litera, 2020.

Director-General of Islamic Community Guidance and Directorate of Zakat Empowerment, Ministry of Religious Affairs. “List of Problem Inventory for the Draft Law on Amendments to Law No. 39 of 1999 concerning Zakat Management Proposed by the Government.” Jakarta: Kementerian Agama, 2010.

Djarmiko, Hary. “Re-Formulation Zakat System as Tax Reduction in Indonesia.” *Indonesian Journal of Islam and Muslim Societies* 9, no. 1 (May 24, 2019): 135–62. <https://doi.org/10.18326/ijims.v9i1.135-162>.

Ehrlich, Eugen. *Fundamental Principles of the Sociology of Law*. Walter L. Moll trans., 1936.

Emzaed, Ali Murtadho, Kamsi Kamsi, and Ali Akhbar Abaib Mas Rabbani Lubis. “A Politics of Recognition: The Legislation of Zakat Law in a Transition of New Order and Reform Era.” *Ulumuna* 24, no. 2 (December 31, 2020): 320–47. <https://doi.org/10.20414/ujs.v24i2.404>.

- Emzaed, Ali Murtadho, Ibnu Elmi AS Pelu, and Shakhzod Tokhirov. "Islamic Law Legislation in Indonesia: Anomalies of the Relationship between Political Configuration and Zakat Legal Product during the Reform Era." *Al-Manahij: Jurnal Kajian Hukum Islam* 17, no. 1 (May 29, 2023): 97–112. <https://doi.org/10.24090/mnh.v17i1.7815>.
- Faisal, Faisal, Mukhlis Mukhlis, Jamaluddin Jamaluddin, Manfarisyah Manfarisyah, and Fitri Maghfirah. "Strengthening Zakat Rules in Indonesia: A Legal Study of the Law on the Government of Aceh." *Samarah: Jurnal Hukum Keluarga dan Hukum Islam* 7, no. 1 (March 31, 2023): 126–45. <https://doi.org/10.22373/sjkh.v7i1.13993>.
- Fauzia, Amelia. *Faith and State: A History of Islamic Philanthropy in Indonesia*. Leiden, Boston: Brill, 2013.
- . *Faith and the State: A History of Islamic Philanthropy in Indonesia*. Brill's Southeast Asian Library. Leiden: Brill, 2013.
- . *Filantropi Islam: Sejarah dan Kontestasi Masyarakat Sipil dan Negara di Indonesia*. 1st ed. Yogyakarta: Gading Publishing, 2016.
- Foucault, M. *Archaeology of Knowledge*. London & New York: Routledge Classics, 2002.
- Gillssen, John, and Fritz Gorle. "'Historische Inleiding Tot Het Rech.'" In *Sejarah Hukum*, edited by Freddy Tenker, 23. Bandung: PT Refika Aditama, 2007.
- Gobee, E., and C. Adriaanse. *Nasihat-Nasihat C. Snouck Hurgronje Semasa Kepegawaiannya kepada Pemerintah Hindia Belanda 1889-1936*. Vol. 7. 11 vols. Jakarta: INIS, 1992.
- Harun, Nasrun. "Kami Tidak Berniat Membubarkan LAZ." *INFOZ*, 2010.
- Hefner, Robert. *Civil Islam: Muslim and Democratization in Indonesia*. Princeton: Princeton University Press, 2000.
- Ichwan, Moch. Nur. "Official Reform of Islam: State Islam and The MORA in Contemporary Indonesia 1966-2004." Universiteit van Tilburg, 2006.

- Jahar, Asep Saepudin. "Bureaucratizing Sharia in Modern Indonesia: The Case of Zakat, Waqf and Family Law." *Studia Islamika* 26, no. 2 (August 13, 2019): 207–45. <https://doi.org/10.15408/sdi.v26i2.7797>.
- . "The Clash of Muslims and the State: Waqf and Zakat in Post-Independence Indonesia." *Studia Islamika* 13, no. 3 (2006): 353–95. <https://doi.org/10.15408/sdi.v13i3.556>.
- Kailani, Najib, and Martin Slama. "Accelerating Islamic Charities in Indonesia: Zakat, Sedekah and the Immediacy of Social Media." *South East Asia Research* 28, no. 1 (January 2, 2020): 70–86. <https://doi.org/10.1080/0967828X.2019.1691939>.
- Kryger, Martin. "Law as Tradition." *Journal of Law and Philosophy* 5, no. 2 (1986): 240.
- Kusumaatmadja, Mochtar. *Konsep-Konsep Hukum dalam Pembangunan*. Bandung: PT Alumni, 2002.
- Latief, Hilman. "Contesting Almsgiving in Post-New Order Indonesia." *American Journal of Islam and Society* 31, no. 1 (January 1, 2014): 16–50. <https://doi.org/10.35632/ajis.v31i1.292>.
- . *Melayani Umat: Filantropi Islam dan Ideologi Kesejahteraan Kaum Modernis*. Yogyakarta: Suara Muhammadiyah, 2017.
- . "Philanthropy and 'Muslim Citizenship' in Post-Suharto Indonesia." *Southeast Asian Studies* 5, no. 2 (2016): 269–86. https://doi.org/10.20495/seas.5.2_269.
- . *Politik Filantropi Islam di Indonesia: Negara, Pasar, dan Masyarakat Sipil*. Yogyakarta: Ombak, 2013.
- Latif, Yudi. *Negara Paripurna: Historisitas, Rasionalitas, dan Aktualitas Pancasila*. 6th ed. Jakarta: PT Gramedia, 2017.
- Lazismu. "Latar Belakang." Accessed May 4, 2023. <https://lazismu.org/view/latar-belakang>.
- Lukito, Ratno. *Tradisi Hukum Indonesia*. Yogyakarta: Teras, 2008.

- Ma'arif, Ahmad Syafii. *Islam dalam Bingkai Keindonesiaan dan Kemanusiaan: Sebuah Refleksi Sejarah*. Bandung: Mizan, 2009.
- Ministry of Religion. "Minutes of the Working Committee Meeting for the Draft Law on Zakat, Infaq, and Sadaqah," June 16, 2011.
- Nakamura, Mitsuo. *The Crescent Arises over The Banyan Tree, A Study of the Muhammadiyah Movement in a Central Javanese Town*. Yogyakarta: Gajah Mada University Press, 1983.
- Noer, Deliar. *Gerakan Modern Islam di Indonesia 1900-1942*. Jakarta: LP3ES, 1982.
- NU Care-LAZISNU. "Sekilas NU Care-LAZISNU." *nucare-lazisnu*. Accessed May 4, 2023. https://nucare.id/sekilas_nu.
- Nurlaelawati, Euis. "Zakat and the Concept of Ownership in Islam: Yusuf Qaradawi's Perspective on Islamic Economics." *Al-Jami'ah: Journal of Islamic Studies* 48, no. 2 (December 18, 2010): 365-85. <https://doi.org/10.14421/ajis.2010.482.365-385>.
- Oni Syahroni et. al. *Fikih Zakat Kontemporer*. Jakarta: Rajawali Pers, 2019.
- Puslitbang dan Dokumentasi Suara Muhammadiyah Yogyakarta. "Laporan Keuangan Pengurus Pusat Muhammadiyah Tahun 1934." *Suara Muhammadiyah No. 4 /1355 H*.
- Reglement Moehammadijah Penolong Kesengsaraan Oemoen (PKO) Hindia Timoer di Djokjakarta*. Jogjakarta: Persatoean Moehammadijah.
- Ricklefs, M. C. *Sejarah Indonesia Modern 1200-2008*. Jakarta: Serambi Ilmu Semesta, 2008.
- Riggs, Fred W. *Administration in Developing Countries: The Theory of Prismatic Society*. Boston: Houghton Mifflin Company, 1958.
- Salim, Arskal. *Challenging the Secular State: The Islamization of Law in Modern Indonesia*. Honolulu: University of Hawai'i Press, 2008.

- . “The Influential Legacy of Dutch Islamic Policy on the Formation of Zakat (Alms) Law in Modern Indonesia.” *Pacific Rim Law and Policy Journal* 15, no. 3 (2006): 683–701.
- Setjen DPR. “Legislator Dukung Revisi UU Pengelolaan Zakat Masuk Prolegnas.” Accessed May 2, 2023. <http://www.dpr.go.id/berita/detail/id/26654>.
- Sudjiman, Panuthi H.M. *Adat Raja-Raja Melayu*. Jakarta: UI Press, 1986.
- Susilowati, Dewi, and Christina Tri Setyorini. “Efektivitas Tata Kelola Dana Zakat.” *Jurnal Akuntansi Multiparadigma* 9, no. 2 (August 31, 2018): 346–64. <https://doi.org/10.18202/jamal.2018.04.9021>.
- Syahbandir, Mahdi, Wais Alqarni, Syahrizal Abbas, Bukhari Ali, and Fauzan Samad. “State and Islamic Law: A Study of Legal Politics on Zakat as a Tax Deduction in Aceh.” *AHKAM: Jurnal Ilmu Syariah* 22, no. 1 (June 30, 2022): 161–84.
- “The Decision of the Indonesian Constitutional Court No. 86/PUU-X/2012,” October 31, 2013.
- Tulus, H. “Amendemen Undang-Undang No. 38 Tahun 1999 tentang Pengelolaan Zakat: Tinjauan Konstitusi Kaitannya dengan Badan Amil Zakat dan Lembaga Amil Zakat.” *The 3rd Congress of the Zakat Forum (FOZ)*, April 25, 2003.
- Wibisono, Yusuf. *Yusuf Wibisono, Mengelola Zakat Indonesia: Diskursus Pengelolaan Zakat Nasional dari Rezim Undang-Undang No. 38 Tahun 1999 ke Rezim Undang-Undang No. 23 Tahun 2011*. 1st ed. Jakarta: Kencana, 2015.
- Widyawati. “Filantropi Islam dan Kebijakan Negara Pasca-Orde Baru: Studi tentang Undang-Undang Zakat dan Undang-Undang Wakaf UIN Syarif Hidayatullah Jakarta.” UIN Syarif Hidayatullah Jakarta, 2011.
- “Zakat Management Law No. 23 of 2011.” Accessed May 3, 2023. <http://peraturan.bpk.go.id/Details/39267/uu-no-23-tahun-2011>.