



FIQH RATIONAL ABOUT ZAKAT AND IN GRANTS COMPILATION OF SHARIA ECONOMIC LAW (KHES)

Nurhadi

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Abstract

Keywords:

*Jurisprudence,
Rational, Zakat,
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This study aims to determine the rational fiqh about zakat and grants in the Compilation of Sharia Economic Law (KHES). This research method uses a qualitative concept, with a normative juridical approach in concreto and legal synchronization, while the Riseret library research type (literature) and data analysis techniques use the contents analysis method with the benefit of measuring instruments. The result is that zakat and grants have an important role in life berketuhanan, community and state, in the science of fiqh propulsion has maqashid hifzu al-Maal for the sanctity of property, the soul also keep the despicable nature for the benefit of the afterlife, so that the sacred property of property other people. Zakat and grants are compulsory logging and circumcision, both of which are dimensions of good deeds, namely the dimensions of worship, social and economic. Awareness of the ummah in performing zakat, as well as the idolatry that is given to the authorized institution to manage and distribute it, while implementing regulations as a provision in accordance with KHES Article 684 that the State has the right to withdraw zakat and penalties for people who are reluctant to pay zakat, this can improve economic welfare the ummah and significantly reduce poverty.

Abstrak

Kata Kunci:

*Fiqih, Rasional,
Zakat, Hibah,
KHES*

Penelitian ini bertujuan untuk mengetahui fiqh rasional tentang zakat dan hibah dalam Kompilasi Hukum Ekonomi Syariah (KHES). Metode Penelitian ini menggunakan konsep kualitatif, dengan pendekatan yuridis normatif secara in-concreto dan sinkronisasi hukum, sedangkan jenis penelitian *library Research* (kepustakaan) dan teknis analisis datanya memakai metode contents analisis dengan alat ukurnya kemaslahatan. Hasilnya bahwa zakat dan hibah mempunyai peranan penting dalam kehidupan berketuhanan, bermasyarakat dan bernegara, dalam ilmu usul fiqh mempunyai maqashid hifzu al-Maal (memelihara harta) untuk kesucian harta, jiwa juga menjauhkan sifat tercela demi kemaslahatan dunia akhirat, agar harta suci dari hak milik orang lain. Zakat dan hibah adalah pemebrian wajib dan sunat, keduanya merupakan dimensi amal shaleh yang baik, yaitu dimensi ibadah, sosial dan ekonomi. Kesadaran umat dalam menunaikan zakat, juga kegemaran berhibah yang diserahkan kepada lembaga berwenang mengelola dan mendistribusikannya, sekaligus melaksanakan peraturan sebagai ketentuan sesuai dengan KHES Pasal 684 bahwa Negara berhak menarik zakat secara paksa beserta dendanya bagi umat yang enggan membayar zakat, hal tersebut dapat meningkatkan kesejahteraan perekonomian ummat dan menekan angka kemiskinan secara signifikan.

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A. Introduction

Universal religion is Islam, (Islam is high and no one is able to match it.) The hadith of Imam Bukhori (2/93) is based on Al-Albani: Irwaul Gholil (No. 1268) and Shahih al-Jaami '(No. 2778), also the most noble religion and religion blessed by Allah Almighty (Al-Imran 19: Ministry of Religion of the Republic of Indonesia: 78) and religion that mercy lil alamin (mercy for all nature) brought by the Prophet Muhammad (A-Anbiya 107: Department RI Religion: 508. In principle, the regulation of human social relations will not be appropriate, according to the scales of human logic and God's justice, if not accompanied by true aqidah, strong ethics and comprehensive principles and laws that can govern someone, both in their own circumstances and in public, both with family and society (Al-Imran 112: Ministry of Religion RI: 94) .This has been exemplified by the Prophet in the course of prophetic life and apostolate. (Al-Qalam 4: and Al -Ahzab 21: Department RI Religion: 960: 670). During his life, the Messenger of Allah always did good with pious deeds, both hablum minallah and hablum minannas (Al-Imran 112).

In essence humans are not only related to God who creates, but also relates

to humans and the natural environment. Because if you look deeper and carefully the secrets and wisdom of worship have good implications with fellow humans. (Al-Jurjawi, t.th: 62).

One form of application (hablum minannas) is mutual giving, such as zakat, gifts, grants, etc., because Islam advocates to give each other with the aim of helping Muslim brothers who are in distress and to get the pleasure of Allah, Allah says in surah at- Tawbah verse 60. Mutual giving is a noble act in Islam, because it has enormous benefits, eliminates jealousy and envy (Fahrudin, 1992: 618), and fosters a sense of love. (Al-Jurjawi, t.th: 124).

Giving is property or something that is issued from someone in the form of goods, objects or money to other institutions, bodies, foundations or people, including mustahik. (Bakry, 1994: 29). Giving can be in the form of buildings, factories, land, food, souvenirs and others. Giving an obligation is called zakat, the necessity to carry it out because it is part of the pillars of Islam. (Shidiq, 2010: 149 Budiman, 2012: 31). Zakat is one of the means of worship that is closely related to humanity as well as God the Creator (Ghazaly, 2010: 149), also the highest level of Islam after the Hajj and prayer.

(Wargadinata, 2011: 63). Zakat is worship related to the agreed upon property (maaliyah ijtima'iyah) which has a strategic and decisive position, both in terms of Islamic teachings and in terms of the welfare development of the people. (Nawawi, 2010: 1).

In addition to mandatory giving, Islam also teaches giving in the form of circumcision or advice, including grants, gifts, infaq, shadaqah and endowments. Giving this type is capital in an effort to improve the economy and welfare of the people. (Khasanah, 2010: 38). Today's Islamic-based economic campaign has become a necessity of the people. (Hafidhuddin, 1998: 17). Community economic empowerment is increasingly active by several Islamic financial institutions. (Mardani, 2011: 1). In addition, utilization of ziswaf, grants and gifts from Muslims must be managed and channeled as early as possible effectively as a side of the people's economic empowerment efforts. (Hafidhuddin, 2002: 127).

Zakat and grants, both of which have social functions in people's lives, both those given by individuals and institutions. In terms of improving the country's economy, it plays an active role in managing and regulating zakat and grants, through

regulatory policies and zakat laws as formal laws compiled in Sharia Economic Law. (KHES). In Indonesia, zakat management organizations are the Amil Zakat Agency (BAZ) and the Amil Zakat Institution (LAZ), (DPZ, 2003: 1). this institution becomes a means of collecting and channeling funds in empowering the economy of the people (Khasanah, 2010: 64 and Usman, 2001: 158). In KHES, the mechanism of zakat fiqh is governed by the Indonesian perspective by referring to classical and contemporary jurisprudence books. Therefore, the researcher considers it important to examine the KHES with the maqashid syariah frame.

In accordance with the background of the above problems, then in this philosophical juridical normative study, the formulation of the problem in this study can be drawn, namely how is the review of maqashid syariah book III on zakat and grants in KHES in improving the economy of the ummah?

B. Theoretical review

1. Zakat and Wisdom

Zakat according to lughat is growing (Qardawi, 2007: 34) as in Al-Zar'u zakat which means that there is a lot of goodness (Al-Khusaini, t.th: 172) and contains blessings (Shiddieqy, 1953: 24) such as al

zakat -shy and clean, holy (thoharoh) (Moh Ali, 1977: 311) as in *nafsan zakiyah* and *qad aflaha man zakkaha* (Nasution, 1998: 145) and good (Qardhawi, Terj. Harun, Hafidudin, and Hasanuddin, 2002: 34 ; Ensiklopedia Islam Editorial Board, 1997: 224; Dahlan, 1997: 1985; Al-Hasan, 2003: 1) also has the meaning of repairing and fertilizing property. (Shidieqy, 1999: 3-4).

According to the term zakat is part of the assets that have been obliged by Allah swt (Halim, 2001: 28) to be given to people who have the right to receive it (Huda, 2010: 293) as stated in the Qur'an or may be interpreted to a certain degree (nishab) (Al-Syaukani, 1995: 124) for certain assets given to certain people by lafadz zakat which is also used for certain parts issued from people who have been subjected to the obligation to issue zakat. (Ar-Rahman, 2003: 2; Wahardjani, 2000: 33). According to the Syafii madzhab zakat is an expression for the release of property or body according to a special way, (Al-Zuhaili, ter. Fanani, 2000: 83) also the Hambali school said Zakat is a right that must be issued from property specifically for special groups, (Al-Zuhayly, 1995: 83-85) While the Maliki school defines zakat that zakat is issuing a special portion of special assets that have reached nishab (quantity limit which obliges

zakat) to those who have the right to receive it with a record of ownership. full and reach haul, not mine and not agriculture (Al-Arif, 2011: 249-250).

Whereas zakat in the law of the Republic of Indonesia number 38 of 1999 concerning the management of zakat is formulated as assets that must be set aside by a Muslim or a body owned by a Muslim in accordance with religious provisions to be given to those entitled to receive it. (Law No. 38 Th 1999 concerning Management of Zakat, Bazis, 2001: 3). Ijma 'Ulama both salaf (traditional) and khalaf (modern) have agreed on the obligation of zakat and those who deny it mean they have been disbelievers from Islam. (Ar-Rahman: 12 and Bakry, 1996: 22).

Mandatory zakat requirements and legal requirements. According to jumhur ulama compulsory conditions of zakat are (Madani, 2013: 19) Islam, Merdeka, Baligh and Berakal and Assets that are issued are assets that are obliged to be dizakati, Assets that have reached nishab or value with him, Assets that are possessed fully, , 2001: 18 and Anwari, 1424 H: 53) Property ownership has reached haul (a year), (Helmy: 19) These assets are not included in debt assets (Dahlan: 1989) and Assets to be zakat exceeded basic needs. (Anwari, 55

and. Muis, 2011: 33). While the legal requirements of zakat are Intention and Tamlik (transfer ownership to the recipient). (Ministry of Religion, 1982: 39).

Pillars of zakat are issuing a portion of Nisab (wealth) which by giving up ownership of it, making it as the property of the destitute and surrendering it to it or the property is handed over to the representative namely the imam or the person charged with collecting zakat. : 97-98).

Among the wisdom given by the zakat is that the distribution is able to improve the position of society from a moral and material point where it can unite the members of the community as if one body, apart from that zakat can also cleanse the souls of the community members from being stingy and mischievous. (As-Shiddieqy, 1991: 232). Zakat is also a stronghold of security in the Islamic economic system as a guarantee towards stability and continuity of the social history of the community. (Qadir, 2001: 81).

Zakat Maal (Zakat Hajj), includes trade results, (Jafar, 2003: 45 and Shalehuddin, 2011: 52) agriculture, (Ministry of Religion RI: 54) mining, Fakhrudin, 2008: 56) marine products, livestock products, (Hidayat, 2008: 256) treasure findings, (Shalehuddin: 159) gold

and silver are also propositions. (Jafar: 50 and Hikmat: 251). Each type has its own calculations (Al-Fauzan: 272). Zakat Fitrah, zakat that must be issued by Muslims ahead of Eid al-Fitr in the month of Ramadan. (Mursyidi, 2003: 78). The amount of Zakat is equivalent to 2.5 kilograms / 3.5 liters of staple food in the area concerned (Ministry of Religion of the Republic of Indonesia: 42).

The meaning of the phrase "zakat fitrah" is zakat for the body, soul. Because it is called zakat fitrah which means zakat for the origin of creation. (An-Nawawi, t.th: 103). A more appropriate term, and what is mentioned in the hadith is zakat fitri. Because this zakat is issued during Fitri, ie the community is no longer fasting. The term zakat fitrah is zakat which must be fulfilled after completing Ramadhan, as a cleanser for those who fast from all vain deeds and obscene speech. (Azzam, 2010: 395). Zakat Al-Fitr is obligatory zakat for Muslim priests; small or large, male or female, slave or free (Sabiq, 1993; 126 and Antoni, 2014: 177).

The wisdom of zakat fitrah is self-purification for people who fast from falsehood and defilement, to feed poor people and as a race thank God for completion of fulfilling the obligation of

fasting (Azzam: 395), Purifying the human soul from vile, stingy, stingy , greedy, and greedy (Mu'iz: 31). The Prophet also explained about the time to issue it, namely before the prayer prayer, which began from the main time after the sun sank at night ID (according to Tsauri, Ahmad, Ishak and Syafii in Al Jadid and according to one news also from Malik). (Rasyid: 127).

2. Grants and Lessons

The word grant when viewed in terms of language, is taken from Arabic Hubub ar-Rih which means the passing of the wind, because the grant passes from one hand to the other. Can also be taken from the word habba which means getting up, because the perpetrators of the grant have been moved to do good (Ad-Dimyati, t.th: 168). According to the terms of fiqh, fuqaha defines grants: Meaning: Grants are surrender of property without compensation. An-Nawawi, t.th: 269). Also the opinion of Ad-Dimyati: Meaning: Grant is the submission of property rights voluntarily during life, not in order to glorify, not for the purpose of getting a reward, and not for a need. (Ad-Dimyati: 168).

The three definitions above have almost the same meaning. Each contract in which the transfer of someone's property to another person during his lifetime without

compensation (compensation) is called a Grant. Whereas according to the term grant is an agreement agreement that includes the transfer of someone's property to another person while he is still alive without expecting any change at all. (Suhendi, 2008: 209-210).

Laws from grants, alms, and gifts are sunnah (Bahreisy, 1981: 191). But the most important of the three is charity, because in general charity is given to people in need. Even more important when giving charity to neighbors and relatives (Ad-Dimyati: 172).

Viewed from the shape of the grant can be divided into 4 (four) types, namely (1) grants' umra (Sabiq, 1997: 187 and as-Safe'i, t.th: 245), (2) ruqba (Safe'I: 245), (3) grants bil-iwadl, and (4) grants bisysyarth aliwadl. (Ali, 2006: 139).

The provision of birth from a grant is a condition for the pillar of grant. What is meant by the provisions here are the terms and conditions of the grant. The grant will be carried out well and get rewarded if the terms and conditions are fulfilled. According to the number of clerics, there are 4 pillars, namely: (1). Wahib is a grantor who grants his property. Wahib is required: A perfect owner, skilled in spending assets, namely balig and understanding and giving voluntarily, without coercion. (2). Mauhub

is the recipient of the grant. Grant recipients are required to have the form when the grant agreement is made. Therefore, grants should not be given to children who are still in the womb (Lubis, 2004: 115-115 and Karim, 1997: 76-78). (3). Mauhub / Grant is a gifted item. The condition of mauhub is that Mauhub is the perfect possession of God, the Mauhub already exists when the contract of grant is carried out, the Mauhub is in the form of goods which may be owned according to religion and the Mauhub has been separated from the possessors' property (Haroen, t. 84:). (4). Sigat (Ijab Kabul) (Karim, 1997: 73).

C. Research Methods

This study uses a qualitative method (Meleong, 2011: 29), with a normative juridical approach in concreto and legal synchronization (Soekanto, 1982: 252), while the type of research is Risert library (literature). The data and sources of data in this study use two data, namely the primary document Compilation of Sharia Economic Law on Zakat and Grant as the object of analysis and secondary data, namely the theory of maqashid sharia as the object of analysis. The method of data collection is to use primary and secondary data and technical data analysis using the analysis contents method (Muhajir, 1989; 76-77)

with a measure of benefit (maqashid syariah) (Mukhtar, 2013: 4). In normative legal research, the secondary data which is examined initially is then followed by research on primary data or other supporters (Mamudji, 1985: 52).

D. Discussion and Results of KHES Zakat and Rational Fiqh Grants

Zakat and grants in jurisprudence have an important role in the life of God, community and state. Individually zakat and grants have maqashid hifzu al-Maal (maintaining wealth) both for the sanctity of property, the soul and to keep away from despicable nature, also for the world and the hereafter, so that property is protected from other people's rights (Az-Zariyat 19: Ministry of Religion RI: 859), because assets are entrusted and entrusted by Allah, the right to use is not the right to own (Al-Hadid 7; Ministry of Religion RI: 901).

Chapter I General Provisions

Chapter I General Provisions, consisting of 1 Article, namely Article 668 maqashid li al-Ta'rif (definition or understanding) li al-Ma'rifati al-Ilmi al-Maqshid (to know the intended knowledge). Article 1 consists of 14 points (numbers 1 to 14) maqashid li al-Ta'rif al-Infaq (infaq) wa al-Zakat (alms) wa al-Zakati al-Mihnah (proposition) wa al-zakati al- Zira'ah

(agriculture) wa al-Zakati al-Tijarah (trade) wa al-Zakati al-Fitrah (zakat fitrah) wa al-Ta'rif al-Muzakki (obligatory zakat) wa al-Mustahiq (zakat recipient) wa al-Ta'rif al-Hibah (definition of grant) wa al-Wahib (penghibah) wa al-Muauhub (grant recipient) wa al-Muauhub (grant item) wa al-Ta'rif al-Hadiyah (definition of gift) wa al-Shadaqah (Sadaqah). Logical Fiqh in chapter I of Article 668, from numbers 1 to 14 all contain definitions and definitions of each discussion of Book III relating to zakat and grants.

Chapter II General Provisions of Zakat

Chapter II General Provisions of Zakat, consisting of 1 Article, namely Article 669 contains 6 points (letter a s / d f) the maqashid li al-Ta'rifi al-Syarhi al-Wajibi al-Zakati (compulsory zakat requirement). The logic of jurisprudence in chapter II, mentions about the obligatory conditions of zakat or the requirements of who is obliged to issue zakat and the requirements of something that is zakat.

Chapter III Obligatory Assets of Zakat

Chapter III Obligatory Assets of Zakat, consists of 11 parts and 15 Articles (Article 670 to 684). The information is as follows:

The first part: gold and silver zakat there is 1 Article (Article 670) consisting of

4 points (as / dd) maqashid li al-Ma'rifati al-Tawafiri al-Zakati al-Dazahi wa al-Fidhati (to know the provisions of gold zakat and silver). The logical jurisprudence in the first part of Article 670 is to explain the concept of gold and silver zakat, starting with enough haul (enough a year), nishab (85 grams of gold and 595 grams of silver) and percentages (2.5%) without any form requirements (printed) jewelry.

The second part: the zakat of money equal to 1 Article (Article 671) consists of 3 points (as / dc) the maqashid li al-Ma'rifati al-Tawafiri al-Zakati al-Nuqudi kama fi al-Zakati al-Dazahi wa al-Fidhati (knowing the provisions of money zakat (medium of exchange) such as the provisions on gold and silver zakat). The logic of jurisprudence is the same as the gold and silver zakat, which is enough haul, the nishab (worth 85 grams of gold) as well as the percentage (2.5%).

The third part: trade zakat, consists of 3 Articles (Articles 672-674), Article 672 contains 2 points (numbers 1-2) and 4 details (ad), number 1 maqashid li al-Ma'rifati al-Anwa'i

min al-Zakati al-Tijarah (knowing the type or type of commercial zakat), while number 2 is the maqashid li al-Ma'rifati al-Tawafiri al-Zakati al-Tijarah (knowing the provisions of trade zakat). Logical jurisprudence Article 672 describes the types and types of trade which are obliged to be adhered to as well as the obligatory provisions of zakat in accordance with the provisions of the above gold and silver zakat, namely immovable goods, then the zakat is issued when sold and if agriculture is harvested 85 grams of gold) and the percentage (2.5%). In Article 673-674 his maqashid li al-Bayani al-Syarhi al-Tammi fi al-Zakati wa al-zakati al-Muassisati al-Maalayah al-Islamiyah (explaining the requirement to issue zakat must be complete and the importance of issuing zakat for Islamic financial institution products. The logic of jurisprudence is all zakat trading if the conditions are met, if not then it is not called zakat, but infaq shadaqah, while Islamic financial institutions products (both bank LKS and non-bank LKS) if fulfilled the mandatory zakat requirements, must

commit according to the provisions in Article 672 above.

The fourth part: agricultural zakat, consisting of 1 Article (Article 675), contains 4 points (numbers 1-4) of its maqashid li al-Ma'rifati al-Tawafiri al-Zakati al-Zira'ah (knowing the provisions of agricultural or plantation zakat). The logical jurisprudence of Article 675 is to explain the plant zakat and its results (both agriculture and plantations), then the nishab of 1481 kg (grain or rice) or 815 kg (rice) is issued every time, the purpose of rice or grain or rice is for jurisprudence in Indonesia the majority of which consume rice as their staple food. The obligation of zakat includes landowners, cultivators or tenants of land or land or gardens, while the percentage of zakat is 10% natural (rainfed) and 5% irrigation.

The fifth part: income zakat, consists of 1 Article (Article 676) there are 3 verses (numbers 1-3) the maqashid li al-Ma'rifati al-Tawafiri al-Zakati al-Irbah (knowing the provisions of zakat income or income). The logical jurisprudence of this article, explains the provision of income zakat

obtained from land and air transportation business (and other transportation services), the zakat is 85 grams of gold in the percentage of 2.5 percent.

Part six: zakat honey and something produced from animals, consisting of 1 Article (Article 677) there are 3 verses (numbers 1-3) maqashid li al-Ma'rifati al-Tawafiri al-Zakati al-"Origin of Akhruju al-wa min al-Bahimah wa al-Bahri (provisions of honey and zakat produced by animals and the sea) (What is produced from animals includes honey, milk, eggs, bird nests, silkworm nests and so on). The logic of jurisprudence in this article explains that honey is something that is produced by animals which must be adulterated with 70 kg of honey after production costs have been spent with a percentage of 5% of 70 kg. Also something other than the results obtained from animals such as milk and eggs and something of economic value, with a percentage of zakat of 2.5%, others for example from the sea include fish and pearls, 2.5% zakat, if not issued zakat, then the ruler has the right to sue him in a

religious court with evidence of one of them KHES Article 667.

The seventh part: zakat propesi, there are 2 Articles (Article 678-679) there are 2 verses (number 1-2) the maqashid li al-Ma'rifati al-Tawafiri al-Zakati al-Mihnati (provision of zakat propesi) (Zakat proposition is someone those who earn through their proposals or professionals act and work and earn in accordance with their proportions, such as teachers, employees, civil servants or ASNs, barbers, welders, builders and others). Logical jurisprudence, these two articles explain that the obligatory zakat is a person or legal entity, while the calculation of income or income is reduced by the cost of living (administration) with the value of 85 grams of gold, out of which 2.5%.

The eighth part: the zakat of found goods and mining goods, consisting of 1 Article (Article 680) of its maqashid li al-Ma'rifati al-Tawafiri al-Zakati al-Nataiji wa al-Munjimi (explaining the provisions of zakat for found and mining goods). Jurisprudence logically that every finding of goods wherever the owner is not legally known (stranded on the island or the

ocean floor or in the land is also called treasure) must be paid 20% of the zakat, after the expenses related to the goods obtained.

The ninth part: zakat fitrah, consists of 1 Article (Article 681) of its maqashid li al-Ma'rifati al-Tawafiri al-Zakati al-Fithri (knowing the provisions of zakat fitrah). Jurisprudence logically explains the provisions of zakat fitrah imposed on every Muslim and Muslim (individual or dependent) for those who are able to during the month of Ramadhan, effective 15-25 ramadhan, binding their blessings in zakat alms may arrive before Eid prayer is performed. The determination of 2.5 kg (1 shu ') of staple food or goods worth of it is needed by the poor such as money and other means of exchange.

The tenth part: mustahik zakat, consists of 1 Article (Article 682) of its maqashid li al-Ma'rifati al-Mustahiq min al-Zakat (knowing the recipients of zakat). Logical jurisprudence this article describes the person who has the right or may receive zakat, according to the verses of the Qur'an surah at-Taubah verse 60 which are poor, amilin, converts, slaves or

slaves, gharimin or people owe, sabillillah or people who war in the way of Allah and Ibn Sabil or people who were displaced on the way.

Part eleven: the results of zakat and distribution, consisting of 2 Articles (Articles 683-684), Article 683 contains 2 verses (number 1-2) maqashid li al-Ma'rifati al-Amilin wa al-Tauzi'I li al-Hauli al -Zakati (explains that amil zakat is a State or State-appointed body (BAZNAS and LAZNAS) and distributed in the muzakki environment). The logical jurisprudence of this article is that those who have the right to manage and collect zakat are countries that are delegated to institutions authorized by the State, namely BAZNAS and LAZNAS and UPZ, while the distribution is prioritized in areas where zakat is collected and managed. Article 684 contains 4 points (letter ad) of the maqashid li al-Ma'rifati al-'Uqubaati min al-Ghiramti wa Yu'khazdu al-Dauliyah li al-Mashlahati al-Ummah (knowing the sangki and fine muzakki and forced by the State for the benefit people). The logical jurisprudence of this article is that KHES has the

authority to take zakat to the people through bailiffs (BZNAS or LAZNAS or UPZ) from the State by state, whether those who have not paid zakat or who are reluctant to pay zakat according to zakat provisions of a person or legal entity the fine without exceeding 29% of the zakat to be paid is then handed over to the regional (regency / city) amil zakat body.

Chapter IV Grant

Chapter IV Grant, consists of 4 parts and 43 Articles (Articles 685 to 727), the information section and section as follows:

The first part: pillars of grants and recipients, there are 19 Articles (Article 685-703). Article 685 his maqashid li al-Ma'rifati al-Ruknuni min al-Hibah (knowing the pillars of the grant). Article 686 to 703 maqashid li al-Kaifiyati wa al-Aqdi al-Hibahi (method of grants and contracts or grant transactions). Logical jurisprudence in Article 685 explains that the pillars of the grant include wahib (grantor), mauhub lah (grant recipient), mauhub bih (donated object), iqrar (statement) and qabd (submission), while Article 686 to 703 explain the method or

ways to deal with or deal with grants, starting from the contract or transaction or iqrar grant (Kabul grant grant), both in writing or unwritten (oral) then the delivery or delivery of the donated goods is also legitimate with small children or mumayiz children who will be accepted by the guardian if little child.

The second part: the terms of the grant agreement, consisting of 5 Articles (Article 704 up to 708) of the maqashid li al-Ma'rifati al-Syarthi min al-Aqad al-Hibahi (terms of grant agreement). The logic of jurisprudence in this section is that each grant agreement must have requirements (grant contract terms) in order to have legal power, so that if something unwanted happens with regard to the law, the related party can file a lawsuit against a religious court.

The third part: withdrawing the grant, consists of 15 Articles (Articles 709 to 723) the maqashid li al-Ma'rifati al-Tawafiri Ya'khuzdu al-Hibah wa ma la Ya'khudzu al-Hibah (describes the provisions of grants that can be withdrawn and irrevocable). Logical

jurisprudence this section that there is a grant that can be withdrawn as long as it has not been submitted and the parent's grant to his child can be withdrawn and also counted as inheritance if the grant is not approved by other heirs, while the child grants to his parents (male or female siblings, his brother's children, uncle, auntie) cannot be withdrawn. The husband and wife who give each other are irrevocable, also the grantee and recipient of the grant die, the grant cannot be withdrawn. Alms that have been delivered cannot be withdrawn. Whereas the prizes given when circumcision or care are the property of the person intended by the person to give the gift, if the name of the person is not listed and the problem cannot be resolved, then it will be resolved by local custom and family.

The fourth part: grants of people who are seriously ill, consisting of 4 Articles (Articles 724 to 727). Article 724 and 727 of his maqashid li al-Ma'rifati al-Tawafiri al-Hibah al-Shahah wa la Tashihuh (to find out legal and illegal grant provisions). Jurisprudence logically the two

articles that someone who does not have an heir or husband and wife who have no offspring and do not have an heir, then grant all their wealth when suffering from severe illness, then the grant is legal and baitul mal (court) cannot withdraw and intervene the grant. Whereas Article 726 jurisprudence logic that grants given to one of the heirs without the approval of other heirs, the grant is canceled, but if in addition to the heirs the grant is valid but only one third may not be more. Likewise Article 727 jurisprudence logic that grants from people who are seriously ill as stated in 724-726 above if in fact there are many debts and discharges to pay debts, then creditors or receivables have the right to withdraw al-marhum's grant by entering part of debt payments the devotee.

E. Conclusion

Zakat and grants in jurisprudence have an important role in the life of God, community and state. Individually zakat and grants have maqashid hifzu al-Maal (maintaining wealth) both for the sanctity of property, the soul and to keep away from despicable nature, also for the world and the

hereafter, so that property is protected from the rights of others, because property is the safekeeping and trust of Allah, the right to use is not the right to own. Zakat and grants are part of the study of *hifzhu al-Mall* in *maqashid sharia*. Zakat and grants are compulsory and circumcised, both of which are dimensions of good deeds, namely the dimensions of worship, social and economic.

People's awareness in paying or fulfilling or issuing zakat, as well as the people's passion in giving, giving alms, sharing, representing and always giving gifts, especially to institutions authorized to collect or manage and distribute it, while implementing regulations as a provision for muzakki who are reluctant to pay zakat can be forced by the State to take the right of the State to represent the *mustahiq* in accordance with KHES Article 684, of course it can greatly improve the welfare of the *ummah* and reduce poverty, both these funds are managed consumptively or productively, this can significantly improve the economic welfare of the *ummah*.

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