

The Comparative Study Between the Administration and Mechanism of Zakat Laws in Indonesia (Best Practices in Aceh and the State of Kedah)

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Abstract - Professional management of zakat is believed to achieve this desire and help its form of human development to a better and perfect. In this paper, we examine the aspects of strengthening the law on zakat in Aceh and Kedah in the form of comparative studies. To achieve these objectives used descriptive statistic to compare the condition of zakat in both places. The results show that in all Province of Aceh zakat got increased every year between 23-78 million rupiahs. In 2007 there was an increase of 59.14% from the previous year, followed in 2008 as much as 66.18% and in 2009 a slight decrease of 28.34 in the previous year. Meanwhile, in Kedah State so different, in 2006, zakat reached 79%. Differences in this regulation have implications for the condition of the people of Aceh, which at that time was still unstable after experiencing natural disasters in 2004.

Index terms - zakat, zakat management, law enforcement, state of society

I. INTRODUCTION

Professional management of zakat is believed to achieve this desire and help its form of human development to a better and perfect. In fact, aspects of administration and management of zakat matters need to be properly implemented by responsible agencies and bodies [1]. For this purpose, the discussion will examine by comparing the zakat incentives in the two regions namely, Nanggroe Aceh Darussalam (NAD) and Negeri Kedah Darul Aman. According to the research of Center for Culture and Language of Syarif Hidayatullah State Islamic University Jakarta in 2004 so that 2005, the potential of zakat, infaq and alms in every year in Indonesia is budgeted to reach Rp19.3 trillion [2]. Based on the study, in 2009 only reached or 6.2% while in Malaysia reached 60.4% [3]. Based on this, it shows there is still a large gap between the potential with the actual quotation of zakat accumulated. In general, the discussion of zakat before this only examines from the point of general theory about the property imposed zakat [4]. In this paper, we examine the aspects of strengthening the law on zakat in Aceh and the form of comparative studies. In the context of the law, zakat is no longer just the obligation of the pillars of Islam, in fact some systems are used to regulate the virtues of certain members of society. In the implementation of the law in a country, the fatwa issued, the individual's understanding and the attitude of the community regarding this worship.

II. METHOD

In analyzing the zakat used descriptive statistics, while as comparative zakat in the two areas using data and regulations prevailing in each area of study. The zakat regulation in Aceh in 1973 under the name of religious control council (BPHA). It was later renamed the Treasury Board. Then in 1976 onwards changed again to the Agency Amil Zakat, Infaq and Sedekah (BAZIS) in 1993. Furthermore, the regulations on zakat in Aceh functioned to be the Regional Amil Zakat Agency (BAZDA) in accordance with Law no. 38/1999. Meanwhile, the Allocation of Zakat Law in Kedah is recorded in the designation of Article 3, Tembera Dato Seri Tertia Tuan 1078 S.H. (1667 A.D.) [5].

III. RESULTS AND DISCUSSION

As the name implies, the Baitulmal Aceh Body not only redefines the acquisition of the resources of the zakat property, even it also deals with the acquisition of other assets such as wakaf, grant, trust and heritage. Based on these sources, the total number of Baitulmal Aceh is great. Head of Baitulmal Aceh Collection, stated that every year Baitulmal Aceh has the potential to earn zakat so that Rp100 billion a year. However, the actual quote is not so and the notion of obtaining Baitulmal of Aceh Province between 2006 and 2009 can be seen as follows:

TABLE 1:
TOTAL OF ZIS BAITUMAL ACEH REVENUE IN 2006-2009

No.	City	2006 *	2007 *	2008 *	2009*
1	Aceh	5	9,6	17,4	20,5
2	Aceh Utara	1,8	4,3	5,5	6,6
3	Aceh Besar	1,9	2,9	4,7	5,3
4	Aceh Tengah	2,4	2,7	4,7	5,8
5	Kota Banda Aceh	1,2	2,7	4,1	6,7
6	Nagan Raya	1,2	1,5	2,5	2,7
7	Aceh Barat	1,4	2,0	2,8	4,3
8	Aceh Selatan	1,1	1,3	2,2	2,8
9	Pidie	0,9	0,7	0,9	1,2
10	Bireun	1,0	1,2	1,6	2,1

No.	City	2006 *	2007 *	2008 *	2009*
11	Bener Meriah	0,6	1,2	1,5	2,4
12	Kota Langsa	0,5	0,3	0,8	1,4

*million (IDR)

Based on Table 1 shows that the amount of zakat, infaq and alms receipts in 12 districts throughout Aceh Province has increased annually between Rp 23-78 million. In 2007 there was an increase of 59.14% over the previous year, followed in 2008 as much as 66.18% and in 2009 a slight decrease of 28.34 in the previous year. Baitulmal Agency in Aceh Regency became the largest district in the zakat quotation between 2007 so that in 2009. This situation is due to the breadth of the region, the number of residents and the honest management. As a result, Baitulmal Aceh Regency has always been voted the best baitulmal in zakat management in Nanggroe Aceh Darussalam. Meanwhile, Pidie Jaya is the least recipient of zakat receipts. This is due to the newly established Pidie Jaya District and the baitulmal body only established in 2009. Likewise, in Kota Lhokseumawe, Aceh Tamiang and Subulussalam city passing by the body of Baitulmal.

Different views within the clergy in some areas of Aceh have led to low levels of zakat levies such as those in Baitulmal Pidie District and Langsa City. This state of affairs applies in the determination of zakah-compulsory property. For example, some scholars in the province claimed that zakat income is not mandatory, because it charges no clear passages in the Koran and hadith. However, the fatwa of Majelis Ulama Indonesia (MUI) for Aceh Province in 1978 has determined that zakat income is an obligation under paragraph 267 Surah al-Baqarah. Then, Instruction No NAD Governor. 06/INSTR/2008 regarding the zakat levy law of income in the employees of the province. This is in accordance with the opinion of Qanun Baitulmal 2007, zakat income must be paid as much as 2.5% every month if the monthly income is 1/12 than the value of 94 grams of gold (worth 7.84 grams of gold a month) which together with monthly income Rp3 million.

Referring to the Governor Regulation, the amount of Zakah on salaries of civil servants and private employees who have been able to obtain zakat amounting to Rp11, 6. Furthermore, in 2009, zakat fitrah receipts based on districts / cities as shown in Table 2. Based on Table 2, the largest amount of rice receipt is in Baitulmal Kabupaten Aceh Utara which is Rp10,432,152,000. This is due to the largest number of villages or the densest populations contained here and the agricultural sector becomes the main activity. Meanwhile, the lowest amount of zakat rice received in Baitulmal of Nagan Raya District is Rp12,452,400. This is due to the small number of rice fields and hilly areas. While Baitulmal of Banda Aceh City and Baitulmal Regency of Sabang City no agricultural zakat result caused Banda Aceh City is the capital. Meanwhile, the City of Sabang is also located on an island called Pulau Weh which has almost no rice field.

TABLE 2:
REVENUES OF RICE AND NATURE OF BAITULMAL IN 2009

No	City	Total village	Tithe in rice * (4)	Zakat Fitrah/alms* (5)	Total* (4+5)
1	Aceh Utara	852	10,4	5,0	15,4
2	Aceh Besar	604	6,4	6,0	12,4
3	Aceh Tengah	295	0,3	2,7	3,1
4	Banda Aceh	90	0	1,8	1,8
5	Nagan Raya	222	12,4	1,6	1,6
6	Aceh Barat	321	1,6	2,2	3,8
7	Aceh Selatan	248	1,4	2,0	3,4
8	Pidie	730	6,3	3,1	9,4
9	Bireun	606	5,2	2,9	8,1
10	Bener Meriah	242	12,6	0,9	0,9
11	Langsa	51	44,6	1,4	1,4
12	Sabang	18	0	0,2	0,2
13	Singkil	127	0,5	1,2	1,7
14	ABDYA	132	0,3	0,9	1,2
15	Aceh Timur	511	0,01	2,8	2,9
16	Aceh Jaya	172	0,4	7,6	8
17	Aceh Tenggara	164	0,4	1,1	1,6
18	Lhokseumawe	68	0,4	2,1	2,5
15	Simeulue	135	0,3	1,2	1,5
19	Gayo Lues	97	0,4	1,2	1,6
21	Aceh Tamiang	212	2,6	2,1	4,7
22	Subulussalam	74	1,3	0,4	1,8
23	Pidie Jaya	222	0,7	2,7	3,4
Total		6,193	39,4	53,8	93,3

*million (IDR)

Acquisition of zakat in the State of Kedah diperolehi from many sources, including: money deposits, commerce, stocks, and others. With so many sources, the amount of zakat between 2006 and 2009 shows an increase of 69.88%. This increase also shows public confidence to Zakat Negeri Kedah, in addition to describing the economic power of Muslims at that time the better.

The high income of Zakat in Kedah Zakat Affairs also refers to the way the Malaysian kingdom provides the release of revenue excise duty. Meanwhile, in Nanggroe Aceh and Indonesia, there is no excise duty step given to the payer of zakat. The Director General of Indonesian Tax once stated that such actions are difficult to implement as they are contrary to the applicable Income Tax Law. To see the comparison of the amount of zakat between Baitulmal Nanggroe Aceh Darussalam and Kedah Zakat Negeri Kedah shown Table 3 below.

TABLE 3:
ZAKAT QUOTES IN BAITULMAL NANGGROE ACEH AND KEDAH ZAKAT AFFAIRS

No	Year	Aceh (IDR=RM)	Kedah (RM)	Quotation differences	Comparison percentage
1	2006	IDR 23,2 RM 8,2	RM 38,8	RM 30,5	79%
2	2007	IDR 36,9 RM 13,2	RM 40,0	RM 26,8	67%
3	2008	IDR 61,4 RM 21,9	RM 57,5	RM 35,5	62%
4	2009	IDR 172,2 RM 61,5	RM 70,9	RM 9,3	13%

*million

Based on Table 3, the annual zakat between Baitulmal Nanggroe Aceh Darussalam and Kedah Zakat Affairs is so different. For example, in 2006, the difference is very strong that reached 79%. Differences in this regulation have implications on the condition of the people of Aceh which at that time was still unstable after experiencing natural disasters in 2004. Then in 2007 the difference decreased by 12% and in 2008 recorded 17%. This achievement shows the good condition in terms of Acehnese economy that is recovering. Furthermore, the reinforcement of Zakat Management Law and the dissemination of Qanun Baitulmal Aceh No.10 Year 2007 has helped to formulate strategies and issues of zakat pentadiran in Aceh. This situation is evidenced by the establishment of baitulmal officials in all ranks of districts and cities.

IV. CONCLUSION

In the context of zakah laws, Kedah is found to be more advanced than Aceh. Laws and regulations implemented within the state are very important as a control and strengthening instrument in monitoring the actions of community members. The legal legislation of zakat in the early Kedah country gives the Muslims an advantage over the country. Comprehensive legislation and reinforcement can increase public perceptions of zakat institutions and so affect the compliance in issuing zakat. Compliance will be even better if the enacted law is implemented thoroughly, in addition to imposing heavy penalties such as those held in Kedah between 1965 and 1966. Zakat in Aceh Province has increased annually between 23-78 million rupiahs. In 2007, there was an increase of 59.14% from the previous year, followed in 2008 as much as 66.18% and in 2009 a slight decrease of 28.34 in the previous year. Meanwhile, in Kedah State so different, in 2006, zakat reached 79%. Differences in this regulation have implications for the condition of the people of Aceh, which at that time was still unstable after experiencing natural disasters in 2004.

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