



## THE REQUIREMENTS FOR MALAYSIA'S ZAKAT INSTITUTIONS TO COMPLY WITH THE MAQASID AL-SYARIAH INDEX

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### ABSTRACT

The Malaysian government has taken the initiative to launch the Malaysian Syariah Index Model as a benchmark for achieving syariah objectives in the country's administration. Maqasid syariah, especially from the aspect of administration, plays a vital role in preserving society's welfare. This study's main objective is to introduce the Maqasid Syariah Index provided by JAKIM to the zakat administration in Malaysia while explaining the requirements behind compliance. This study conducts the data collection process through document analysis techniques. Overall, three requirements drive this compliance: first, the existence of unbalanced collection achievement; second, the increase in complaints regarding the distribution of zakat; and third, public trust. This is ultimately an effort to attract more people to get closer to the zakat institution while building trust in zakat governance. By meeting the criteria of the Malaysian Syariah Index, the zakat administration will have the potential to gain more flexibility in line with the benefits, produce actions that bring benefits to the country and the people, and finally highlight the perfection of Islam.

**Keywords:** maqasid syariah, Malaysian syariah index, zakat administration

*Submitted: 15/10/2021*

*Accepted: 24/11/2021*

*Published: 03/12/2021*

### INTRODUCTION

The Syariah included in the Qur'an and Sunnah is a set of guidelines and instructions that assist human beings in achieving pleasure and success in this world and the next (Muhammad Thalib, 2001). This is consistent with the scholars' perspective, according to which Allah SWT has established His law in order to bestow goodwill (maslahah) on human beings, whether in this or a future life. Indirectly, it can be concluded that if human beings adhere to the principles established by Allah SWT, they will be able to avoid suffering harm or evil (mafsadah). In theory, a faithful Muslim will follow the religion's precepts and will perform admirably in all spheres of life, whether spiritual, social, individual, economic, or political (Wahbah Al-Zuhaili, 1986). This is true of the zakat administrative element as well. While the concept of zakat derives straight from the Qur'an and Sunnah, all aspects of government must be directed by His law. In essence, governance is a process by which an institution uses laws and ethical standards to improve the quality and accountability of services over time (Andrian Sutedi, 2011). Islam's administrative system emphasises both methodical governance and authority division within a single management structure.





## RESEARCH SCOPE AND METHODOLOGY

In general, this study introduces the major aspects in the process of assessing syariah compliance for the administration of zakat in Malaysia using the maqasid syariah. The primary purpose of this study is to familiarise the administration of zakat in Malaysia with the Maqasid Syariah Index offered by JAKIM, as well as to clarify the compliance requirements. This study collects data using document analysis tools. Rasid Mail dan Raman Noordin (2016) defines document analysis as the process of gathering research data through research, investigation, examination, analysis, and extensive study of written or seen information pertaining to the topic matter researched. The data alluded to is in the form of documentation, which includes journals, theses, dissertations, magazines, encyclopaedias, newspapers, papers, books, gazetted fatwas, monographs, and enactments governing fatwa issuing procedures, among others. This data set includes of published and unpublished works held in libraries, institutions of higher learning, government organisations, and related institutions such as Zakat Institutions and State Islamic Religious Councils.

## THEORY OF MAQASID SYARIAH IN GOVERNANCE

Maqasid (مقاصد) is a plural word for the word maqsad (مقصد). It comes from the root word qa-sa-da (قصد). Maqsad has a variety of linguistic connotations, including purpose, middle, will, and aim (Babekar Al-Hasan, 2000). On the other hand, Syariah translates as a 'way' in the Arabic language. Syariah is a term used in fiqh to refer to information (instructions) from Allah SWT regarding the act of mukallaf from two primary sources: the Quran and the Sunnah (Said Bouheroua, 2011).

When the phrases maqasid and syariah are combined, the term "maqasid syariah" can imply "syariah's aim, goal, or objective" (Paizah Ismail, 2003). Ibn Asyur (1998) defines the maqasid of syariah as the meanings and secrets derived from syariah and the entirety and most of the law. Alal al-Fasi (1966), on the other hand, describes the maqasid of syariah as the purpose derived from syariah and the secrets concealed by the creator of syariah for each of his hakam rules. Maqasid syariah examines changes in current, local, 'urf, and maslahah values in accordance with the present ijihad production process, as ignorance of these changes will have a detrimental effect on Islamic syariah.

As previously said, Allah SWT gave the maqasid syariah to mankind in order to ensure that maslahah, or goodness, is generated in life. Clearly, maslahah is the primary objective or goal of Islamic law. As a result, it is unsurprising that authors such as al-Juwayni, Al-Ghazali, Najm al-Din al-Tufi, and Al-Qarafi use the terms al-maqasid and al-masalih (plural for maslahah) interchangeably when referring to the same item (Jasser Auda, 2010).

Maqasid syariah is thus inextricably linked to the framework of national government, affecting the majority of definitions of Siyasa Syar'iyah. For example, Shaykh Abd al-Rahman Taj (1415H) defined Siyasa Syar'iyah as the laws or rules that govern the administration of the country and its people, where they must conform to the spirit of syaria, in accordance with the proposal, in order to achieve societal objectives, even if the law is not explicitly mentioned in the Qur'an and Sunnah texts. Similarly, 'Abd al-Wahhab Khallaf (1998) emphasised that Siyasa Syar'iyah is to administer an Islamic state's public administration on the basis of something that assures good and avoids evil within the confines of syaria and general principles. On this basis, one could claim that the maqasid syariah is what the Giver of Syariah (i.e., Allah SWT) intended when He (SWT) established Syariah and compelled His (SWT) followers to follow its regulations. Its purpose and intent can be understood by





undertaking a holistic review of a number of Islamic legal books or sources in order to develop a full understanding of it.

### **Principles of Maqasid Syaria**

To accomplish this goal, the five maqasid syariah principles must serve as the foundation for the establishment of an administrative structure. This means that all aspects of administration, whether national or organisational, must be led by the sources of Islamic law, and ijihad in accordance with the principles of maqasid syariah, in order to protect the interests of all parties. The five principles are the five interests that must be protected by the government or administrator in order for Muslims to survive in the face of all obstacles, namely Hifz ad-din (religious preservation), Hifz an-nafs (life preservation), Hifz al-'aql (intellectual preservation), Hifz an-nasl (progeny preservation), and Hifz al-mal (property preservation) (Ibn Asyur, 1998). These five principles are discussed in detail below.

The first is Hifz ad-din (religious observance); Ibn Asyur describes Hifz ad-din as defending each Muslim individual's faith against anything that can undermine, mislead, or distort his views and actions. For society as a whole, preserving ad-din entails avoiding anything that would violate or undermine the basics, which includes defending Islam's state and sovereignty and conserving Islamic modes of learning and education for current and future generations of the Muslim community (Ibn Asyur, 1998).

Second, Hifz an-nafs (preservation of life). Numerous scholars have offered interpretations of hifz an-nafs. Al-Juwaini and Al-Ghazali, for example, define hifz al-nafs in Al-Raysuni (2006) as "the preservation of human life through the law of punishment" (in the case of murder). Al-Shatibi in Al-Raysuni (2006) says that hifz an-nafs can be accomplished in three (3) ways: by establishing a family foundation through legal marriage, ensuring survival through halal food and drink, and providing clothing and a place to dwell.

Hifz al-'aql (preservation of the intellect) is the third. Preservation of the intellect has been defined in a variety of ways by Islamic scholars from all the way back to Al-Juwaini and up to the present day. They did, however, agree on certain aspects of the definition and meaning of mind preservation. Chapra (2008) quotes Imam Al-Ghazali, who claimed that the intellect is the source and foundation of knowledge. Additionally, Imam Al-Ghazali argued that syaria's restriction of alcohol consumption demonstrates the importance of intellectual protection. Al-Shatibi, for example, describes intellect preservation as avoiding anything damaging. According to Ibn Asyur (1998), intellect preservation entails safeguarding the human intellect against external threats. Additionally, he expands on this notion by stating that disruption of the intellect will result in greater harm to society.

The fourth is Hifz an-nasl (maintenance of offspring). The concept of hifz an-nasl involves the protection and preservation of offspring. It is essential in Islam to form a healthy, productive and effective Muslim society (Chapra, 2008). Moreover, the desire to have children is a very strong human instinct. This is acknowledged by the Qur'an, where Allah SWT states that wealth and lineage are the adornment of this world (Fadel, 2002). In one hadith, Rasulullah SAW called on the ummah to get married and have children, and he would be proud of them in the hereafter.

The fifth is Hifz al-mal (preservation of property). According to Ibn Asyur (1998) for hifz al-mal, preserving property means protecting the wealth of society from destruction and the transfer of property into the hands of others in an illegal manner. Al-Juwaini and Al-Ghazali in Al-Raysuni (2006) describe this preservation as protection of the property of the people, while Al-Shatibi in Al-Raysuni (2006) states that it is a prohibition against injustice, denying





the rights of orphans to their property, waste, envy, as well as giving incorrect measurements and weights.

In conclusion, the division of the five principles of preservation provides an analytical framework for tailoring a question with reference to category appropriateness. It also provides guidance or solutions for the management of conflicts that may occur due to the clash between *masalah* and *mafsadah*. *Maqasid syariah* does not only focus on the welfare of individuals or small groups. This huge idea, on the other hand, has the effect of driving efficiency if applied as one of the indicators of the effectiveness of national administration. Malaysia has taken a step forward when it made the *maqasid syariah* the main element of the Malaysian *Syariah Index*.

## **SYARIAH INDEX: A MODEL OF GOVERNANCE**

On 28 August 2014, during the *Majlis Perdana Ulama' - Umara'* and *Anugerah Masjid Malaysia 2014* in Putrajaya, the then-YAB Prime Minister, Honourable Dato'Sri Haji Mohammad Najib bin Tun Haji Abdul Razak, proposed the establishment of the Malaysian *Syariah Index*, which outlined a previously unexplored dimension of *syariah* implementation in Malaysia. Following the spread of the concept, the Malaysian government took the initiative to conduct a research on the application of *maqasid syariah* to government administration in order to ensure that the public receives the full advantages of a government policy.

The government, through the Department of Islamic Development Malaysia (JAKIM), announced the Malaysian *Syariah Index Model* on 10 February 2015 as a benchmark for achieving *syariah* goals in the country's administration. Malaysia's Prime Minister stated on 10 February 2015, during the 2015 *Ulama'-Umara' Premier Council* and the Launch of the Malaysian *Syariah Index*, "... for Malaysia to chart a new dimension connected to the Malaysian *Syariah Index* that has never been applied before." Thus, this *Index* is a complimentary product of Malaysia's Islamic governance, which has pioneering values. In other words, it is exhaustive and unique in the globe. (2016) (Zamri Zainal Abidin et al.).

In terms of significance, the Malaysian *Syariah Index model* is a *syariah*-based governance framework that strives to ensure that the government's administration adheres to the purpose and goal of *syariah*. With the Malaysian *Syariah Index* serving as a barometer of success or failure in adhering to and profiting from *Syariah* for Muslims in particular and all Malaysians in general, it indirectly emphasises the importance of refining and understanding *syariah* doctrine scientifically and practically. In summary, this model established the major categories that will be utilised to assess conformity with the Malaysian *Syariah Index Model*, including Islamic law, politics, economy, education, health, culture, infrastructure and environment, and social. These eight critical areas constitute an important benchmark against which to assess the government's real compliance with *Syariah* principles as they are implemented in Malaysia (JAKIM, 2015b).

According to Zamri Zainal Abidin et al. (2016), the primary purpose or objective is *Hifz ad-din* (religious preservation), which is also a significant item in the Malaysian *Syariah Index*. *Hifz ad-din*, as represented by the Islamic Legal sector, is the primary sector in the Malaysian *Syariah Index's* eight sectors. Ibn Asyur (1998) provides an exhaustive and detailed account of the things that must be emphasised in order to achieve the goal of religion preservation. Among these is the execution of fundamental Islamic acts of worship like as prayer, *zakat*, fasting, and pilgrimage, which the government must simplify and refine.

Additionally, the political index, one of the eight key components of the Malaysian *Syariah Index*, is incorporated in the context of *Hifz ad-din*. If political stability and concord are preserved, religion will automatically remain stable. While *Hifz an-nafs* (life preservation)





and Hifz an-nasl (offspring preservation) are emphasised in the health, infrastructure and environment, education, and social sectors, respectively. All of these variables influence life and offspring care. Health alone is insufficient if humans are not provided with the opportunity to live a more comfortable and ordered existence in order to have a balanced physical, mental, and spiritual life. As a result, the sector of zakat administration can likewise be classified indirectly under these two conservation settings.

Hifz al-mal (property preservation) has been incorporated into the Malaysian Syariah Index through the economic sector. Additionally, Islamic Syariah specifies its own form of property distribution, such as making zakat mandatory on specific types of property and encouraging charity and gifts in particular circumstances. Consumption in the Muslim community becomes more beautiful when financial management and management—whether personal or familial—are controlled to produce a living environment that complies with the meaning of syaria, which does not just apply to halal living but to all aspects of life. Living in a sustainable manner (Zamri Zainal Abidin et. al., 2016).

Thus, the Malaysian Syariah Index's compliance will be viewed in a broader context, encompassing the aforementioned areas. The measurements will examine the extent to which syariah requirements are implemented holistically in the country's government. Essentially, the resulting index values will be influenced by or subject to the general characteristics stated below that will be used to evaluate the current administration's performance (JAKIM, 2016).

### **Component of the Implementing Score (Agency) as a Measurement of Zakat Administration**

Government agencies and departments are the implementers of government policies and functions. Compliance among agencies will require not only whether the policy (or law) is implemented or otherwise, but also whether it has been "well implemented" in the spirit of maqasid syariah. In addition, the measurement of the syariah index on agencies or implementers is done by looking at the extent to which the laws and policies formulated as well as the programmes and activities arranged, can be realised and implemented successfully based on the importance of daruriyyat al-khams. In addition to looking at the level of compatibility and suitability of a policy, programmes and activities held can have an impact on the needs of society (Nor Safina & Mohd Hariri, 2016).

Zakat is basically an obligatory act of worship for Muslim individuals, yet it is actually part of the things that are under the affairs of state administration. The discussion of zakat in Islamic writings is not only in the chapter on worship, but also in topics on nationhood and governance as part of the implementation of the power and financial system of the country. This means that zakat is actually not a personal matter that is simply handed over entirely to the individual, but becomes part of the social system that needs to be administered and managed (Mahmood Zuhdi, 2000). Based on this responsibility, the government, with the available powers, needs to create an organised machinery and infrastructure to carry out the administration of zakat properties. Without such efforts, the government could be considered to have been negligent and untrustworthy in carrying out its duties as a just and equitable ruler (Tengku Muhammad, 1997). In this context, the Syari'ah has set the rightful recipients (asnaf), and this setting is to ensure that it is not abused but rather channelled to the proper place. All the planning and goals of zakat will only be achieved and fully utilised when the circulation of the zakat property is through a well-established and organised administrative system. The system can only be formed and administered by the government in power over a group of people. As a result, it will highlight a good administrative system and display excellence in community life through the provision of zakat (Wahairi Mahmud, 2001). Thus, the





management aspect of zakat administration, the principle of maqasid syariah can be used as a yardstick to manage based on the principles of syariah (Abu Umar Faruq Ahmad et. al, 2006). By issuing various policies and policies in the administration then every decision must coincide with Islamic law. Otherwise, every such policy will follow the whims and needs of the current alone without being based on human welfare and benefit.

The measure of compliance here should go beyond nominal or qualitative measures to quantitative measures of the level of effectiveness or efficiency of implementation. This can be in the form of a quantitative assessment from the public or others on the effectiveness of a policy implementation by a government agency. In addition, to measure agency input achievement, a similar matrix was also constructed to serve as the measurement framework. This matrix is filled with items that meet a list that is used as items in the perception survey instrument (perception survey) implementers on the achievements of the country and society to the level of Syariah compliance. For each item, the evaluation of achievement by using the Likert Scale of almost or far the implementation of laws, policies, regulations, efforts, and so on, from the achievement of maqasid and syariah compliance (JAKIM, 2015b). For example, one of the items enacted to achieve the maqasid ad-din in the field of Islamic law is, "evaluation of the benefits of the establishment of the Islamic Religious Department". Along with these items, there are six other items for the same maqasid or field. These seven items are used to measure the achievement of the implementation of the maqasid ad-din in the field of Islamic jurisprudence. The measure used was the average score for these seven items which was transformed from a scale (1–5) to a scale (0–100). A total of 40 (8 areas x 5 Maqasid Syariah) score values obtained will be used to construct a compliance index for the implementer's input. Based on this example, when evaluating the zakat administration sector, the researcher will identify the administrative aspects that exist in the country and the state whether it meets the requirements of syariah in maintaining the five goals or the term syariah daruriyyat al-khams. This means that if there are programmes that are not labelled as Islamic but meet the requirements of Syariah, then they are still considered to meet the aspects of maqasid syariah and so in other areas (Nor Safina & Mohd Hariri, 2016).

## **REQUIREMENTS FOR COMPLIANCE WITH MAQASID SYARIAH BY ZAKAT INSTITUTIONS**

Zakat is a required act of devotion for Muslims, yet it falls under the purview of state administration. Zakat is discussed in Islamic teachings not just in the chapter on worship, but also in chapters on nationhood and government as a component of the country's power and financial system. This means that zakat is not a private concern that is simply passed on to the individual, but rather becomes an integral part of the social system that must be governed and maintained (Mahmood Zuhdi, 2000). As a result of this responsibility, the government, using available resources, must establish an organised machinery and infrastructure for administering zakat properties. Without such efforts, the government's performance of its duties can be characterised as sloppy and untrustworthy (Tengku Muhammad Hasbi al-Shiddieqie, 1997).

In this context, the syari'ah has defined the group of entitled recipients (asnaf), and this definition is intended to ensure that the money is not exploited but rather flows to the correct location and space. All of zakat's aims and objectives will be realised and completely utilised only when the zakat property is circulated through a well-established and organised administrative framework. Only a government in control over a group of people may create and operate the system. As a result of the zakat, it will showcase a sound administrative structure and demonstrate excellence in community life (Wahairi Mahmud, 2001).





Thus, the administration's management element, the principle of maqasid syariah, can be employed as a measure for managing according to syariah's principles (Abu Umar Faruq Ahmad et. al., 2006). In general, three factors necessitate compliance with the Malaysian Syariah Index: achievement of unbalanced collection, concerns about zakat distribution, and community trust.

### **Unbalanced Collection Achievement**

By the late 1980s, the privatisation or corporate trend had reached Malaysia. This condition also impacts the pattern of zakat administration, at least until various nations establish zakat-specific entities (often referred to as zakat corporatization). Around that time period, seminars and workshops on the management of zakat institutions were in full swing, including the 1990 Kuala Lumpur National Zakat Seminar (Wahairi Mahmud, 2001). As a result, certain MAINs have implemented new policies to facilitate the collecting and distribution of zakat resources, including the establishment of their own specialised zakat institutions. A particular zakat institution is one that has been founded with the specific purpose and intention of administering zakat, whether through collection or distribution. It is occasionally referred to as the Zakat Management Center, Zakat Collection Center, Zakat Board, and Zakat Center, among others, but all refer to the same entity (Sanep Ahmad et. al, 2006). Zakat-specific institutions have also been instilled with professional business ideals, which has helped them become more organised and goal-oriented. As a result, the process of establishing a special institution for zakat is frequently referred to as "corporatization of zakat" or "privatisation of zakat." Even said, privatisation is not a need. Even the manner in which it is founded (as a corporation, board, or under state law) is irrelevant as long as the institution is focused and adheres to corporate culture, as was the case in Kedah and Negeri Sembilan, which were established in line with the law. The primary distinction between zakat-specific institutions and MAIN is that this institution is more focused (objective) in carrying out its zakat-related responsibilities, in contrast to MAIN, which has a broad mandate and is not focused (MN Paizin, 2013).

Although the process of corporatisation of zakat has been done for a long time, this process is not celebrated or implemented by all Islamic administrations in the states in Malaysia. Some examples of states that have implemented it are the Federal Territory and Selangor, while the states that have not implemented it are such as Kelantan, Johor, Terengganu, Sabah and Sarawak. As a result of this, there is a big difference in the achievement of zakat between states, based on the zakat collection report of each state in 2014 to 2018 reported by the Department of Wakaf, Zakat and Hajj (JAWHAR, 2018).

Referring to the report (JAWHAR, 2018), it is clear that two states, namely Selangor and the Federal Territory, recorded a high amount of zakat collection, far behind other states. Meanwhile, other states did not manage to achieve that much collection either. The role of the Malaysian Syariah Index in this regard is to ensure that states that have not reached the optimal level of collection begin to consider the need for the process of "corporatization of zakat" or "privatization of zakat" as carried out by several other states. This is an idea that has been discussed for a long time. However, the need for compliance with the Malaysian Syariah Index is likely to be the catalyst for the implementation of this idea.

### **Complaints Regarding the Distribution of Zakat**

In this issue, there are many complaints that dispute the transparency and effectiveness of zakat institutions as well as question where the money collected is spent (Zulkifli Hasan, 2011). The complaints are sometimes suspicious, as reported on the social media sites of the zakat





institutions themselves (Lembaga Zakat Selangor, October 18th, 2019). Even so, sometimes the complaints made by the public also come from real cases as reported in the press (Berita Harian, 11 September 2015). For example, there are cases where the Baitulmal Negeri Sembilan detected several individuals acting as ‘middlemen’ in the matter of applying for zakat assistance by taking a commission from the money received by the applicant. They are also believed to have conspired with individuals who are not eligible to receive zakat to deceive the Baitulmal by providing inaccurate information about the background of the applicant in an effort to obtain assistance (Berita Harian, 11 September 2015). Such issues certainly have a negative impact on the existing administration.

Society today no longer wants to rely on perception alone to assess service quality, but they want a benchmark or system that is robust and black and white in nature. Therefore, the implementation of a governance system that is guided by the maqasid syariah allows an organisation to get the recognition of a quality management system. Such recognition is concrete and an effective instrument to increase customer confidence in the services provided by the zakat administration.

### **Community Beliefs**

Zakat administration also runs the risk of losing the community's trust in it. Each year, media outlets report on complaints against zakat institutions, particularly those involving zakat administration (Mohd Harzrul, 2010). Sanep et al. (2006) discovered that the majority of respondents expressed dissatisfaction with the management of zakat institutions, despite the fact that they contributed zakat to those institutions. Individuals who pay zakat through informal means do so because of mistrust for the zakat institution (Hairunnizam et. Al, 2014). Patmawati (2008) similarly expressed a similar sentiment when he said that zakat payers' confidence should be bolstered. This demonstrates the gravity of the issue of poor trust in the zakat institution. The primary element assumed to contribute to low public confidence is the inefficiency of zakat institutions' governance (Azman Ab Rahman et. al., 2012).

One of the foundations of the Malaysian Syariah Index is that organisations should be managed according to Islamic values, with Islamic values serving as the backbone or soul of any organisation that implements the management system. Islamic values such as trust, diligence, tolerance, cleanliness, avoidance of slander, efficiency, and generosity are given a high priority for practise through conformity with the Malaysian Syariah Index. These positive values contribute directly to the development of an employee's personality. These personnel with positive personalities are almost definitely capable of abstaining from bad behaviours such as power abuse and corruption.

Compliance with the Malaysian Syariah Index for zakat institutions can be utilised as a management system for achieving syariah objectives or maqasid syariah. For instance, there is a quick and transparent administrative mechanism in place for transferring zakat funds (from payer to asnaf). This will protect the wellbeing of the community in need of zakat donations from engaging in syaria-prohibited social problems. In other words, providing high-quality, syariah-compliant services enables the community and customers to live according to Islamic teachings and avoid becoming entangled in activities that Allah SWT has prohibited.

### **CONCLUSION**

Prior to this, there was no systematic way for assessing and reporting on an administration's accomplishments, whether they involved achieving or attempting to attain masalah and preventing mafsadah in an Islamic state administration or institutional administration. With the





launch of the Malaysian Syariah Index, there is now a way to determine the level of syariah compliance with the government's efforts in formulating policies and programmes, as well as the seriousness with which something Islamic is implemented in accordance with the standards of the Islamic administrative system.

Additionally, the Malaysian Syariah Index Model shall serve as the primary reference point for zakat administration. Zakat institutions should use this advice to enhance their current administrative system. Based on the foregoing, it is critical that zakat institutions in Malaysia meet the requirements of the Malaysian government's Syariah Index Model, as well as achieve a high score. It serves as a means of resolving some of the needs underlying this claim. Thus, by meeting the index's criteria, zakat administration has the potential to gain several benefits, including increased administrative flexibility in line with benefits, the production of far-sighted actions that benefit the country and its people, and finally, the promotion of Islam's perfection.

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