

## DEVELOPMENT OF ZIS (ZAKAT, INFAQ, AND SADAQAH) MANAGEMENT FROM A LEGAL PERSPECTIVE

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**Abstract:** *The purpose of this study is to examine the evolution of the legislative framework governing the administration of Zakat, Infaq, and Sadaqah (ZIS) in Indonesia, with a particular emphasis on the role of the federal and provincial governments in this area. The research employs a normative juridical approach alongside a legislative approach. The sources of secondary data included laws, rules, ministerial decisions, literature, and prior study findings relevant to ZIS administration. In accordance with Law No. 23 of 2011, the National Zakat Agency (BAZNAS) is entrusted with the responsibility of centralizing the management of ZIS in Indonesia. While local governments are able to provide financial assistance for ZIS initiatives, they lack the power to create ZIS legislation at the regional or state level. This research also highlights legislative changes that strengthened the institutional role, accountability, and national integration in ZIS administration from Law Number 23 of 2011 to Law Number 38 of 1999. Centralization under BAZNAS is emphasized in Indonesia's legislative framework for ZIS administration to guarantee consistency, clarity, and efficacy in zakat, infaq, and sadaqah management; at the same time, the regulatory role of local governments is limited to avoid legal fragmentation.*

**Keywords:** *Alms, Waqf, Zakat*

### Introduction

According to Sari (2006), the attitude of the rich should be one of profound compassion, fairness, religion, and devotion demonstrated via zakat (Sari, 2006). Zakat refers to a predetermined sum of money that has reached the nisab and haul and which Allah has decreed must be distributed to individuals who are eligible to receive it according to particular criteria (Hafidhuddin, 1998). Any Muslim who has amassed sufficient income to cover their necessities must pay zakat (Hasbi, 2008). For Muslims, particularly those who are financially well-off, zakat is a way to show their devotion to Allah, their faith, and their fundamental human values. Zakat is a real kind of social care that has its foundation in the value of religion, according to Suhaili (2024), who also noted that it may alleviate economic inequality among Muslim households and respond to humanitarian emergencies (Suhaili, 2024). In contrast to socialist and capitalist systems, zakat in Islam is a just distribution of wealth that incorporates spiritual aspects and social responsibility into the Islamic economic system founded on faith and piety (Jalili et al., 2022). This principle is brought to light by Jalili, Umar, and Harun (2022).

All three words—"zakat," "infaq," and "sadaqah"—mean the same thing: a gift. The three components of ZIS—zakat, infaq, and sedekah—work together to help reduce poverty. In contrast to the optional infaq and sedekah, the law mandates zakat. While sadaqah and infaq are voluntary contributions, zakat is mandatory. Therefore, "infaq" and "sadaqah" are the terms for voluntary expenditure. There is a fixed nisab for zakat but no such restriction for infaq and sadaqah. In contrast to infaq, whose eligibility is established by zakat, anybody can get infaq. According to the hadiths of the Prophet (peace be upon him), zakat is a cornerstone of Islam and an essential devotion in the area of riches and possessions (Al-Hajjaj, 2007). Thus, for Muslims, its presence is integral to their faith and not just a binding religious concept (normative religious) but also something that is automatically known to exist (ma'lum minad-diin bidh dharrurah) (Yafie, 1994).

According to Nugraha and Saebani and Tongat et al. (2020), there are three relevant bodies of law in Indonesian society: positive law, which consists of legislation, and Islamic law, which is based

on the Quran and Hadith (Nugraha & Saebani, 2024; Tongat et al., 2020). On the other hand, customary law refers to community-bound norms that require adherence. As a result of positive law's regulation of ZIS, a law on ZIS was enacted in Indonesia to serve as the legal foundation for the administration of zakat, infaq, and sadaqah (Kurniangsish, 2022; Lakisa et al., 2023).

Following the passage of Law No. 38 of 1999 on Zakat Management, the Minister of Religious Affairs issued Decree 373 to implement the law, and in 2000, the Directorate General of Islamic Community Guidance and Hajj Affairs issued Decree D/291. Several local governments have set up regional laws pertaining to the administration of Islamic religious funds (zakat, infaq, sadaqah, and waqf). Even after Law No. 23 of 2011 superseded Law No. 38 of 1999, local governments continued to pass zakat restrictions that were specific to their regions. Regional head rules regulate zakat, infaq, sadaqah, waqf, and other gifts acknowledged in Islamic doctrines. These rules continue to inform the plan for establishing regional regulations.

Still, there are challenges to synchronizing federal and state authorities. Legal hurdles are preventing certain local administrations from drafting regulations pertaining to ZIS. It is reasonable to question the extent to which state and local governments may influence federal legislation for the improvement of ZIS administration in light of the current scenario. This analysis is especially important since there is a lack of legal literature that explains how ZIS laws have changed over time and where regional autonomy meets municipal power. Accordingly, this research aims to trace the evolution of ZIS administration in Indonesia and assess its present condition while keeping in mind the ways in which it has influenced the relationship between the central and provincial governments.

## **Methods**

The author opted for a statutory approach within the normative juridical framework for this investigation. The study of law from the perspective of a system of norms is known as normative legal research (Rahmawati, 2020; Wiraguna, 2024). Aji et al. (2024), Taufiqurrahman (2022), and Widayati (2020) all agree that when people talk about a system of norms, they're referring to the principles, regulations, and foundations of a law. Secondary data, which includes information gathered from sources apart from the researcher (Aji et al., 2024; Taufiqurrahman, 2022; Widayati, 2020), is what this study is using.

## **Results and Discussion**

### **The Authority of Local governments to Enact Regional Regulations**

Those whose wealth has reached the nisab are obligated to pay zakat, which is one of the pillars of Islam. When the Rashidun Caliphs were in power, individuals were responsible for managing zakat. However, since then, institutions—whether state-run or community-run—have taken over this role (Febriani et al., 2024; Nuriana & Achmad, 2020; Ramli, 2021). Initially, individuals, mosques, and schools in Indonesia assumed responsibility for zakat administration despite not having a specific charge. In 1991, the Minister of Religious Affairs and the Minister of Home Affairs issued Joint Decrees 29 and 47 of 1991, concerning the Development of the Zakat, Infak, and Sedekah Amil Body, marking the beginning of central government management of zakat. Prior to this, zakat was not yet managed by the central government.

Law Number 22 of 1999, which dealt with regional governments, decentralized the government's power from 1991 to 1999. However, there were still some areas where the power remained concentrated in Jakarta, such as foreign policy, defense and security, the judiciary, finance and fiscal policy, religion, and a number of others. These areas included national planning and development control policies, macro development control, financial equalization funds, the state administration system within state economic institutions, human resource development and

empowerment, conservation, strategic utilization of high-tech resources, and national standardization. According to some sources (Azmi, 2022; Ilmie & Anshori, 2020; W. et al., 2025), the federal government has jurisdiction over zakat because it is a religious affair and one of the five pillars of Islam. So, to control it, the following laws were passed: Law 38 of 1999, Decree 373 of 1999, and Decree 291 of 2000, all issued by the Director General of Islamic Community Guidance.

Table 1 shows that the transition from Law No. 38 of 1999 to Law No. 23 of 2011 resulted in institutional strengthening. Without the power to establish local rules that control ZIS directly, local governments can only provide program assistance.

Year	Regulation	Core of Change
1999	Law No. 38 of 1999	The primary source of law governing the administration of national zakat establishes societal and governmental responsibilities.
2000	Minister of Religious Affairs Decree No. 373 of 2000	There are provisions for the technical execution of Law No. 38/1999.
2011	Law No. 23 of 2011	Reducing the authority of regional and city governments by centralizing zakat administration under BAZNAS and increasing accountability.
2014–2024	Derivative Regulations of Law No. 23/2011	This document governs the specifics of how BAZNAS and LAZ gather, distribute, and report ZIS.

*Table 1. Timeline of ZIS Regulation Development in Indonesia*

The findings indicate that while local governments are able to endorse ZIS initiatives, they are not granted the power to establish their own rules. For the sake of avoiding legal disintegration, regulatory power continues to reside with the federal government. Even more so than regional head laws, local administrations lack the authority to establish regional zakat regulations. This problem stems from the following: the scope of regional rules, the laws governing zakat, and the power of local governments:

#### a. Regional Government Authority

Originating from the Indonesian term "wenang," which means "to have" or "to obtain," the definition of authority is "to be authorized" or "to possess" the right and power to do something. Ridwan HR is one of the legal scholars who has sought to define authority; he cites the work of F.A.M. Stroink and J.G. Steenbek, who have argued that authority is fundamental to both administrative law and constitutional law. When discussing constitutional and administrative law, the term "authority" is invariably used to describe the power of the government. Government authority, as defined by Law 30 of 2014 (the "Government Administration Law"), is the capacity of public bodies, officials, and other state administrators to make decisions pertaining to matters of public law. A competent government body or official must formulate and carry out all decisions and actions.

According to rules and regulations as well as good governance principles, government entities and/or officials are obligated to use their required power. According to the theory of legal science put forward by H.D. van Wijk, there are three ways to acquire this kind of authority: attribution, delegation, and mandate. But according to van Wijk, F.A.M. Stroink, and J.G. Steenbek, among others, there are just two ways: attribution and delegation. Attribution, delegation, and mandate are the three (3) mechanisms by which legislative power is acquired. A

second prerequisite for the establishment of laws is the presence of power, namely the power to write such laws. There are just two ways for laws to be made: via attribution or delegation. The drafting of laws involves the allocation of responsibilities.

Attribution of legislative authority is the granting of the power to enact legislation by the constitution (*grundwet*) or law (*undang-undang*) to a state/government institution, while delegation of authority in the enactment of legislation (*delegatie van wetgevingsbevoegdheid*) is the transfer of the power to enact legislation by a lower level of legislation, whether the transfer is explicitly stated or not.

#### b. Zakat Regulations in Legislation

Law 38 of 1999 covers the topics of religion and piety, financial openness, and legal certainty in line with Pancasila and the 1945 Constitution, and it was promulgated by the central government under the presidency of B.J. Habibie. It has ten chapters and twenty-five provisions. The goals of this initiative are to raise people's consciousness about the importance of zakat, to strengthen the role of religious institutions in promoting social justice and communal well-being, and to improve zakat work. For individuals, groups, or corporations, muzaki and mustahiq alike, Law No. 38 of 1999 lays forth the rules for the proper planning, organization, implementation, and supervision of infaq, shadaqah, gifts, wills, inheritance, and expiations.

The presence of consideration and supervisory elements, including religious experts, intellectuals, the community, and the government, as well as legal punishments against managers, is defined by Law No. 38 of 1999 to assure the administration of zakat. Law No. 23 of 2011, which replaces Law No. 38 of 1999, is based on Islamic law, trust, justice, legal certainty, benefit, integration, and accountability; it has eleven chapters and forty-seven articles. This change occurred during the presidency of Susilo Bambang Yudhoyono. We want to enhance the efficacy and efficiency of zakat management services so that more people can benefit from them, which will help alleviate poverty and promote community welfare.

Laws passed in 2011 govern all four phases of preparation, gathering, distributing, and using. As a result, BAZNAS was formed at the federal, state, and local levels, with the National Zakat Amil Agency (BAZNAS) based in the nation's capital. BAZNAS is an autonomous government agency that reports directly to the President via the Minister of Religious Affairs; it is not a structural agency. Amil's Rights and the State Budget support BAZNAS. At the same time, the regional budget, Amil's rights, and occasionally the state budget cover the costs of provincial and district/city BAZNAS (Rasyid, 2025).

The sole body with the national authority to administer zakat is BAZNAS, as it is the official government institution with this responsibility. Under the auspices of BAZNAS, the sole permissible organizational structure for any government agency is the Zakat Collection Unit (UPZ). The public can establish Zakat Amil Institutions (LAZ) with the approval of the minister or an official designated by the minister. These institutions will help BAZNAS with zakat collection, distribution, and utilization. From time to time, LAZ will report back to BAZNAS on how they're doing with these tasks. Local governments are not exempt from this law's prohibition on zakat, infaq, and sadaqah collecting. The Central Government has made an effort to unify the legal management of zakat through the regulation of zakat in Law No. 23 of 2011, along with various implementing regulations and policy regulations regarding zakat. This is in contrast to the delegation of authority to regional governments to regulate zakat in regional regulations, let alone in regional head regulations.

## Conclusion

Substantial progress in the administration of zakat, infaq, and sedekah (ZIS) in Indonesia occurred from the passage of Law No. 38 in 1999 until the establishment of the National Zakat Agency (BAZNAS) by Law No. 23 in 2011. The goal of this consolidation is to ensure that ZIS management is consistent and effective across Indonesia and to keep the law from becoming too disjointed by restricting the power of local governments to regulate. However, local governments still play a crucial role in helping ZIS programs run smoothly by doing things like collecting statistics on recipients, promoting awareness of the program, and organizing fundraisers. We suggest that BAZNAS and local governments work together more closely, that reporting methods be more open and responsible, and that a national integrated zakat information system be established to help with assessment and monitoring to optimize ZIS administration. A more participative community empowerment method is needed to maximize the impact of ZIS collection and distribution on poverty alleviation and fair welfare across all areas.

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