

## **THE SYSTEM ZAKAT REFORM OF MANAGEMENT AND THE ZAKAT IN INDONESIA (A Study of the Fatwa of Islamic Organization Persis and MUI on the Management of Zakat)**

*Ending Solehudin, M. Ag*

*Lecturer, UIN Sunan Gunung Djati, Bandung, Indonesia*

### **ABSTRACT**

*This study aims to analyze and formulate the system in the management of zakat: (1) Urgency fatwa in zakat legal reform in Indonesia; (2) The nature of fatwas and methods of determining the fatwa of Islamic mass organizations; (3) Contributions of fatwas against the legal reform of zakat; (4) the legal reform of zakat in the fatwa of Islamic mass organizations; (5) Application of zakat law in Indonesian society; (7) Compatibility of zakat legal reform in the fatwa of mass organizations concerning zakat management; The theoretical framework used in this research are: Grand Theory, maqashid al-syari`ah theory that, the law of ijtihad result and must be in accordance with al-syari`ah intent. Middle Range Theory, is a legal system theory (legal system), that law is a unity system consisting of elements: substance, structure and culture. Applied Theory, the ijtihad theory and the law substance theory. The theory of ijtihad, is those new legal products can be formulated through the process of ijtihad. Theory of legal substance, that the substance of the law must be in harmony, with the other rule laws, either vertically or horizontally.*

*The method used in this research is the normative juridical method. Implementation of this normative juridical method is to conduct analysis and interpretation of texts fatwa, Islamic mass organizations and texts that are used as a back and source of reference, by the ulema and contemporary fuqaha, in formulating and establishing fatwas about the zakat. Further analyzing and interpreting the articles in the Act on the management of zakat, to be revealed in accordance with the theory used, namely the theory of maqashid al-syari`ah, the theory of legal systems and the theory of ijtihad.*

*The results of the study can be concluded as: (1) Fatwa has a very urgent position to answer various contemporary legal issues about zakat; (2) The fatwa is essentially a legal opinion conveyed by the 'ulema, established through the process of ijtihad, in response to the matter conveyed to him; (3) The fatwa of mass organizations contributes significantly to the development of zakat law in Indonesia (4) The legal reform of zakat in the fatwa a.l.: the zakat savings, deposits, giro, the zakat crops other than rice, the zakat fishery, zakat for productive business and zakat management through investment (5), the zakat reform in the law al: the zakat legal entity, zakat money and securities, forestry, fishery, industry, income and services, and zakat for productive enterprise (article 27); (6) Sociologically, every Muslim accepts the authority of Islamic law and obeys the shari'at, including the shari'at of zakat, but the degree is different from each other depending on his piety, in accordance with the theory of credo or shahadah and the non-territoriality theory of Shafi'i states that, a Muslim is forever bound to implement Islamic law wherever he is; (7) In general, there is an agreement between the reform of zakat law contained in the fatwa of Islamic mass organizations in Indonesia.*

**KEYWORDS:** System, Legal Reform, and Zakat Management