

THE CONCEPT OF ZAKAT AND WAQF IN MIR'AT AL THULLAB

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Abstract

This research aims to explain the concept and practice of zakat and waqf in the Book of Mir'at al Thullab. This research uses a formal literature study method in explaining the concept of zakat and waqf in the Book of Mir'at al Thullab using economic analysis and a historical approach. Indonesia as a country with the largest Muslim population in the world has great potential in the use of social funds, especially zakat and waqf in order to reduce inequality and poverty that occurs due to the uneven distribution of wealth. However, zakat and waqf management in Indonesia has not been managed and utilized optimally. The Book of Mir'at al Thullab by Sheikh Abdurrauf As Singkily, which is used by the Sultanate of Aceh Darussalam and other sultanates in Indonesia, can be a historical reference for optimizing zakat and waqf in the welfare of the people. The Book of Mir'at al Thullab provides valuable information and lessons in optimizing zakat and waqf, such as the role of special institutions as amil and the use of qadi or penghulu in zakat management throughout the country. In addition, the sultanate through the Baitulmal institution always announces the collection time in the month of Muharram, so that public awareness is maintained. In management, the use of zakat and waqf is used for consumptive and productive purposes of the duafa community which helps the needs and improves the living standards of the duafa community.

Keywords: *Mir'at al Thullab, Waqf, dan Zakat*

JEL Classification: *N95, N35, D64*

Abstrak

Penelitian ini bertujuan untuk menjelaskan konsep dan praktik zakat dan wakaf pada Kitab Mir'at al Thullab. Penelitian ini menggunakan metode studi pustaka formal dalam menjelaskan konsep zakat dan wakaf dalam Kitab Mir'at al Thullab menggunakan analisis ekonomi dan pendekatan sejarah. Indonesia sebagai negara dengan penduduk muslim terbesar di dunia memiliki potensi besar dalam penggunaan dana sosial terutama zakat dan wakaf dalam rangka mengurangi kesenjangan dan kemiskinan yang terjadi karena tidak meratanya distribusi kekayaan. Akan tetapi pengelolaan zakat dan wakaf di Indonesia belum dikelola dan dimanfaatkan secara optimal. Kitab Mir'at al Thullab karya Syeikh Abdurrauf As Singkily yang digunakan oleh Kesultanan Aceh Darussalam dan kesultanan lainnya di Indonesia, dapat menjadi referensi sejarah optimalisasi zakat dan wakaf dalam menyejahterakan rakyat. Kitab Mir'at al Thullab memberikan informasi dan pelajaran yang berharga dalam optimalisasi zakat dan wakaf, seperti peran lembaga khusus sebagai amil dan pemanfaatan qadi atau penghulu dalam pengelolaan zakat hingga pelosok negeri. Selain itu kesultanan melalui lembaga Bait al Mal selalu

mengumumkan waktu pengumpulan pada bulan muharram, sehingga awareness masyarakat terjaga. Dalam pengelolaan, pemanfaatan zakat dan wakaf digunakan untuk keperluan konsumtif dan produktif masyarakat duafa yang membantu kebutuhan dan meningkatkan taraf hidup masyarakat duafa.

Kata Kunci: Mir'at al Thullab, Wakaf, dan Zakat

Klasifikasi JEL: N95, N35, D64

1. INTRODUCTION

Mir'at al Thullab (MT) is a book of jurisprudent written by 'Abd al-Ra'uf al-Sinkili (Muttaqin, 2020). MT was written based on the orders of Sultanah Safiatuddin, Sultanah Kingdom of Aceh Darussalam in 1641-1675. The main reference in the preparation of this book is the book of Fath al Wahab by Abi Yahya Zakaria al Anshari. The book of MT is written in Malay. The writing is presented in the form of question and answer (Q & A). MT has three chapters, first, *muamalah*, second, *munakahah*, third, *jinayah*. The main reference in compiling this text is the book of Fath al Wahab by Abi Yahya Zakaria al Anshari. To make it easier for archipelago readers to understand this book, the author Mir'at al Thullab translated it into Malay. The most basic difference is the presentation style of Mir'at al Thullab in the form of 'Q&A'. The author describes a subject in his book in detail. The author of Mir'at al Thullab lists references beyond the main reference. As he quoted from the book of *Tuhfah al Minhaj* by Ibn Hajar al 'Asqalani as his reference book (Syarifuddin & Sakti, 2020). A part from being an academic reference for the disciples of sheikh 'Abd al-Ra'uf al-Sinkili, MT was also a reference for state decision-making at that time. MT writes the Islamic social finance aspects of zakat and waqf. In its discussion, this book describes chapters of jurisprudence in general, by associating them with the socio-cultural configuration of the period, including the state of its economy (Sudrajat, 2014).

Actually, the objective of Islamic law, which is influenced by Islamic law (Sharia), is to increase the welfare of all individuals. Sustainable development is one of the many criteria offered by Islamic social finance (Ougoujil, S., & Rigar, 2019). The goal of Islamic social finance is to better the human condition, promote social equality, and eliminate injustice in the commercial, social, and moral aspects of individuals and societies (Ahmad, 2021; Ayuniyyah, Devi, & Kartika, 2019; Rusydiana & Devi, 2018).

Distribution is a key component of the global economy. In Islam, *infaq*, *sadaqah*, *waqf*, *hibah*, and *qardul hasan* are systems that ensure a smooth distribution process. This is explained through the zakat obligations that have been regulated in Shari'a. Islam emphasizes fair distribution so firmly that some Muslims argue that equality of wealth is very important in a Muslim society. Jumhur ulama argued that if social and economic patterns of behavior were arranged according to Islamic teachings, then there would be no extreme wealth gap in a Muslim society (Chapra, 2000).

As explained in the Qur'an surah al-Hadid verse 7 (seven) regarding the prohibition of spinning property on a handful of people from many societies. Thus, this verse perfects the discussion of the obligation of distribution of property. What is meant by the distribution of property (*at-tadawul*) is covering all members of the Islamic community. Because the turnover of property in a few people alone cannot realize the general benefit and does not bring the purpose (*maqshad*) of shara' to the property. Because wealth

centered on the few can cause great harm to some, and spread misery, as well as its immense need for many (Al-Alim, 1994).

Indonesia, as the country with the world's largest Muslim population, has a unique potential to raise social funds, especially zakat and *waqf* to reduce inequality and poverty that occurs due to the uneven distribution of wealth. However, zakat management in Indonesia is not optimal, as can be seen from the zakat collected in 2021 only 17 trillion or only about 5.2 percent of the potential that should be collected, namely 327.6 trillion (Badan Amil Zakat Nasional, 2022). Some of the factors that cause the low collection of zakat in Indonesia are inadequate regulations and government support. Then, the internal aspects consist of poor zakat management governance and also inadequate human resources (HR) in the OPZ environment. In addition, external factors are also an obstacle to increasing zakat collection, namely low community zakat literacy and a large amount of zakat distributed to institutions outside zakat institutions become a low factor of optimizing zakat collection in Indonesia (Ascarya and Yumanita, 2018).

Similarly, in the case of *waqf*, this potential has not been adequately managed and utilized in a productive manner. According to the Indonesian Waqf Agency (BWI), the potential value of *waqf* assets in Indonesia is IDR 2,000 trillion, while the potential value of cash *waqf* in Indonesia is IDR 180 trillion. However, the entire collection of *waqf* funds in 2017 was only Rp 400 billion. *Waqf*'s inferior potential can be linked to the community's lack of knowledge about it. For example, educating the public about the notion of *waqf*, which can be in the form of moveable assets (money, shares, securities) or immovable assets (land) and is confined in its designation to the construction of mosques, madrasah/schools, or burial sites exclusively (National Committee for Sharia Finance, 2019).

The practice of zakat and *waqf* in Islamic society in Indonesia already exists and develop into an inseparable part of the development of Islam in Indonesia itself. *Waqf* can generally be understood as part of a mechanism in social financing. The practice of *waqf* has traditionally occurred more in the provision of land or land for the construction of worship infrastructure, education, and cemeteries for Muslims. In addition to land *waqf* which has traditionally existed for a long time, since the issuance of a fatwa of the Indonesian Ulama Council (MUI) on May 11, 2002, concerning the permissibility of money/cash *waqf* (*cash waqf*, *waqf al-nuqud*), *waqf* in cash (money) has also begun to develop in Indonesia.

One of the references that explain the implementation practice of zakat and *waqf* during the Islamic Kingdom era is the Book of *Mir'at al Thullab* (MT) by Sheikh Abdurrauf As Singkily which still exists today and is also a reference. In its discussion, this book explains the chapters of jurisprudence in general, by relating them to the socio-cultural configuration of the period, including its economic state (Sudrajat, 2014). This research will provide an understanding of the concepts of zakat, *waqf*, and its implementation in the Book of *Mir'at al Thullab* as reference material to be carried out in the present in reducing inequality and poverty that occurs due to the uneven distribution of property and increasing the collection of zakat and *waqf* carried out by authorized institutions.

2. LITERATURE REVIEW

Zakat and *waqf* are part of a form of Islamic philanthropy or social finance in Islam, apart from *infaq* and *sadaqah*. Zakat is one of the pillars of Islam, making it an obligation for all Muslims. It is different from *waqf* which according to the majority of scholars

other than Hanafiyya is included in the sunnah category. Hanafiyah herself punishes waqf as permissible (Afkar, 2021). Zakat is an Islamic social financing that has become an essential role in poverty alleviation.(Al-Ayubi & Herindar, 2022). According to Bethall (1999; 2012), Kochuyt (2009), Atia (2013), and Singer (2013), waqf (endowment) is an Islamic social finance that is used for socioeconomic development.

In a period of pandemics, the role and importance of Islamic social finance are becoming clear. The strategic function of zakat, infaq, and *sadaqah* (ZIS) was to fund government social protection measures to address the societal consequences of the Covid-19 outbreak. When people's purchasing power falls drastically, the ZIS instrument functions as a catalyst for conquering and empowering them. Zakat distribution can keep power purchases and public consumption going (mustahik). Meanwhile, the productive use of infaq and *sadaqah* can be focused at supporting ultra-micro and MSEs, as well as providing health facilities required in the fight against the Covid-19 epidemic (Bank Indonesia, 2020).

Furthermore, zakat and waqf as Islamic social finance can play a role in supplementing and reinforcing the government's policies, but at the initiative of the community (such as the business sector) through the use of zakat, infaq, alms, waqf, and other related tools (Al-ayubi & Halawatuddu'a, 2021). According to Kahf (1998), the most essential aspects of waqf use are the creation and improvement of three major sectors: education, health, and social-environmental welfare (Kahf, 2016). Now, the implementation of waqf is used to build Islamic boarding schools in Indonesia. One example is the Modern Islamic Boarding School of Gontor, a non-formal education that used waqf to provide high-quality boarding schools at a lesser cost. Gontor expands the benefits of the waqf fund through growing agriculture and plantations, the retail sector, pharmacies, copying and printing shops, and so on (Rizal et al., 2020).

Zakat is an annual religious obligation to distribute property among the poor and needy. As such, zakat is a way for Muslims to purify their possessions. It is broken into two parts: zakat maal and al-Fitr. Zakat maal is 2.5% of a Muslim's wealth and can be paid at any time; however, Zakat al-Fitr is only carried out at the conclusion of Ramadan, that is, before Eid of Fitr (festival day at the end of Ramadan), by distributing food to the poor and needy. In the Qur'an, the term zakat is used interchangeably with *sadaqah* (Al-Qur'an 9:60) (Kailani & Slama, 2020).

Zakat can also be used to address the most basic needs of the impoverished, such as food, clothing, and shelter. The goal of zakat is to help these poor classes advance to a higher level, where they can become more productive citizens and make more significant contributions to economic life (Ascarya & Suharto, 2021).

The implementation of zakat has begun during the time of the Prophet Muhammad Saw. Where, the management of zakat was initially handed over directly to the Prophet Muhammad (peace be upon him) or the person entrusted by the Prophet to manage it ('Ubaid, 2009). In the management of zakat, it is noted that the Prophet Muhammad (peace be upon him) formed Baitulmal as an institution that carries out the collection and distribution of zakat with amil as its employees. In Baitulmal, zakat collection is carried out mandatory for those who have reached the minimum zakat limit (Ministry of Religious Affairs of the Republic of Indonesia, 2013).

According to Hafidhuddin (2011), there are four steps to evaluating zakat potential. First, public socialization and education about the law and wisdom of zakat, zakat object assets, zakat calculation techniques, and the relationship between zakat and taxes. Second, amil zakat must be strengthened so that they can become amanah, and

professional amil. Third, zakat distribution to the appropriate target in accordance with Sharia regulations, as well as transparent management features. Fourth, synergy and coordination, or taawun, both among amil zakat (at the regional, national, and worldwide levels) and with other community components.

As for the meaning of waqf in Arabic, three words have the same meaning, namely *al-waqf*, *at-tahbis*, *at-tasbil*, and everything that means to hold back. The majority of fiqh experts (Hanafi, Shafii, and Hambali schools) formulate their definition according to the *syara* 'is "*Detention (prevention) of assets that may be used, without losing the object, by not taking action on the object, is channeled to the permissible (not forbidden).*

The definition of waqf above suggests several characteristics of waqf, namely: (1) Detention (prevention) from being owned objects. Detention denotes that someone is holding back, specifically Wakif, and the purpose is mauquf 'alaihi (waqf recipient). (2) Assets, indicating that the waqf is property. (3) Which may be used, without losing the object, explains the conditions for the property to be waqf. (4) By not taking action on the object, explaining that the waqf property is not sold, donated and inherited. (5) Given to permissible and existing ones, emphasizing that the waqf's proceeds are distributed to those who are not forbidden by Islam. Meanwhile, distributing it to the unauthorized is prohibited (Rahman, 2009). Rashid said that charity and Al-Qur'an, as well as waqf and the Qur'an, have a very tight link. However, the jurists never emphasized this properly (Rashid, 2021).

The implementation of waqf in Islam was first used for religious purposes is the Ka'bah. The Ka'bah is used for the benefit of Islam (Qahaf, 2005). Prophet Adam erected the Ka'bah, and the rules were set by Prophet Ibrahim and Prophet Ismail and were perpetuated by Prophet Muhammad Saw. The Ka'bah is thus the initial waqf in Islam, indicating that the faith of Prophet Ibrahim is authentic, or the first waqf for the benefit of Islam (Qahaf, 2005).

Furthermore, several mosques were established in several places of the Prophet's da'wah, these mosques are called "al-Masajid al-Atsariyyah", which are mosques that were established during the prophet's preaching journey. Among them, namely: Prophet's mosque, Quba, al-ijabah, Bani Anif, Bani Haram, Bani Dinar, Dhafa, Jum'ah, and many other mosques (Al-Ghani, 1999).

In the era of the Islamic kingdom, the constitution or Undang-Undang became a guideline and reference in every activity, both economic activity and daily activities. In the Kingdom of Aceh Darussalam, Qanun Meukuta Alam is used as the legal basis for the Kingdom of Aceh Darussalam like The 1945 Constitution of the Republic of Indonesia. Qanun Meukuta Alam explained the sources of law, the structure of the kingdom, the ethics of the kings, the basics of the kingdom, the rules regarding lawlessness, and the specifications of the institutions and even the specifications of the duties of each institution. Furthermore, there is a reference in muamalah activities, MT which is one of the great works of Aceh's great scholars, Abdul Rauf Al-Singkili. Mir'at al-Thullab became a reference during the reign of Sultanah Safiatuddin who discussed muamalah fiqh which became a reference in life (Syarifuddin dan Sakti, 2020).

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understand this book, the author Mir'at al Thullab translated it into Malay. The most basic difference is the presentation style of Mir'at al Thullab in the form of 'Q&A'. The author describes a subject in his book in detail. The author of mir'at al thullab lists references beyond the main reference. As he quoted from the book of Tuhfah al Minhaj by Ibn Hajar al 'Asqalani as his reference book (Syarifuddin & Sakti, 2020). MT writes the Islamic social finance aspects of zakat and waqf. In its discussion, this book describes chapters of jurisprudence in general, by associating them with the socio-cultural configuration of the period, including the state of its economy (Sudrajat, 2014).

This paper discusses the concept and practice of zakat and waqf in Mir'at al Thullab. This paper aims to provide an understanding of the Islamic legal thinking of Aceh's great scholars related to the concept of zakat, waqf, and its implementation in the Book of MT.

3. METHODOLOGY

To qualify as library research, this study used qualitative methodologies and a thorough literature review. The information for this study came from books, journals, and other academic publications and supporting documents. Following the collection of materials, they were read and evaluated to obtain study results. The data were then categorized and organized according to the research topics. This data is presented in a narrative-descriptive format utilizing Miles and Huberman's data analysis process, which includes data reduction, data presentation, and conclusion drawing. The process of selecting, concentrating, simplifying, abstracting, and manipulating data that appears in written-up field notes or transcriptions is referred to as data reduction. A data presentation or display is a well-organized, condensed collection of facts that allows for conclusion drawing and action. Concluding and confirming them. The qualitative analyst begins to decide what things mean from the outset of data gathering by noticing regularities, patterns, explanations, alternative configurations, causal flows, and propositions (Miles & Huberman, 1984).

4. RESULT AND DISCUSSION

4.1. Islamic Attention to Zakat and Waqf

In Islam, zakat and waqf are tools of the income distribution. Zakat plays a part in achieving socioeconomic fairness (Al-Ayubi et al., 2018; Haneef, Kamil, & Ayuniyyah, 2017). Waqf can contribute to people's well-being (Hazami, 2016; Khairunnisa, Akbar, & Devi, 2017). According to Abu 'Ubaid, zakat became a source of state acceptance and played a very important role in the greatness of Islam, the development of education and culture, the development of science, infrastructure development, and the provision of social welfare services such as fakir compensation, poverty, and other social services throughout the history of Islamic development ('Ubaid, 2009; Nurrachmi, 2012). When Muslims own assets that meet specified conditions (nisab) and have been in their possession for at least a year (*haul*), they are expected to give zakah (Hayeeharasah et al., 2013).

In the opinion of the majority, zakat collection practices began in the 2nd year of Hijrah (642) by the Prophet Muhammad (571-632). Zakat fitrah (zakah al-fithr) from the beginning is voluntary, closely related to the feast of id al-fithr, and is individual. Diametrically, it is different from zakatable assets (zakah al-mal) which from the beginning was mandatory. There is a collection of zakat treasures since the beginning that is regulated and managed directly by the Prophet Muhammad (peace be upon him) (Fauzia, 2013).

When discussing the history of zakat practice, it is necessary to mention the Qur'anic verses and hadith of the Prophet (peace be upon him) that suggest and or contain the command of zakat or its meaning, such as infaq, sadaqah, and other good works. Islam has prioritized social issues relating to poverty alleviation since its inception in the city of Mecca. The Qur'an defines it as "feeding and inviting to feed the poor" or "taking out some of Allah's sustenance", "giving the right of the begging, poor, and abandoned on the route", and "paying zakat".

Social activities for the needy, such as feeding, clothing, shelter, and necessities, are a manifestation of one's faith (Q.S. al-Mudatsir). The Qur'an not only calls for the care and feeding of the poor, and threatens those who fail to do so, but it also obligates every Believer to do so and imposes infidel punishment on those who fail to do so (Ministry of Religious Affairs, 2013).

In surat al-Fajr, Allah (SWT) chastised the Jahiliah for claiming that their religion was based on drawing closer to God and was passed down through their ancestor, Ibrahim. "No, yet you do not respect orphans and do not encourage one another to feed the needy," the Qur'an responds (Q.S. 89:17-18).

Similarly, according to Q.S. al-Mau'un, "the one who expels orphans and does not favor feeding the destitute" is a person who opposes Islam. People who never ask others to feed the destitute rarely feed the impoverished. God communicates himself in the form of an implication, implying that if one is unable to meet the expectations of the impoverished, he must urge others to do so.

Based on the preceding discussion, it is possible to infer that Islam's focus on poverty reduction and poor people cannot be compared to any other religion or the rules of human creation, both in terms of direction and regulation, and application. Thus, zakat is the Islamic social finance concept and instrument that have become one of the most essential components in combating poverty. As happened under the reign of Caliph Umar bin Abdul Azis, poverty was eradicated in a relatively short period (Juhro et al., 2019).

Zakat is categorized as a redistributive pillar that assists the non-possessed (extremely poor and poor) in escaping a life of poverty and eventually becoming financially inclusive. The appropriate collection of zakat for asnaf will have a significant impact not just on asnaf but also on a country's economy (Al-Ayubi et al., 2018). Furthermore, zakat can be used to alleviate poverty (Ammani et al., 2014).

The attention of Islam on the distribution of property among them through waqf can see in the following verses of the Qur'an, including Qur'an 2:177; Qur'an 3:92; Qur'an 8:3-4; Qur'an 14:31; Qur'an 17:26; Qur'an 22:35; Qur'an 25:67; Qur'an 32:16; Qur'an 36:47; Qur'an 51:19; Qur'an 57:7 and 10; Qur'an 63:10.

4.2. Mir'at al Thullab

Mir'at al Thullab (MT) is the great work of Sheikh Abdurrauf As Singkily in the field of jurisprudent. This book was handwritten in the 17th century AD with a thickness of approximately 650 pages completed by the author over years. In the book, it is explained that its writing at the request of Sulthanah Tajul 'Alam Safiyatuddin Shah (1641-1675 AD). The author also explained that this book was only completed and presented in the second half of the 17th century AD. The book of jurisprudence is the thickest and most complete manuscript found in the life history of Sheikh Abdurrauf As Singkily (As-Singkily, 2017).

The pattern of good legal settlement is presented in the writing of the book, by writing down questions and answers. The question-and-answer approach of the author of

the book will easily explain the legal problems. This is done to provide convenience in explaining the core problems either that have occurred, are happening, or predict will happen.

Thus this explains that the author of the book has extensive experience and insight before he writes. This is due to the questions and answers he conveyed from examples outside the author's hometown. In addition, there are many examples of answers that he conveyed from the great books of shafi'iyah scholars. Like, Tuhfah, Fathul Jawwad, Fathul Wahhab, Al-Umm, Al-Minhaj and others. From this, it can be concluded that Sheikh Abdurrauf As Singkily is a follower of the Shafi'i school (As-Singkily, 2017).

4.3. The Concept of Zakat in Mir'at al Thullab

Mir'at al Thullab (MT) is explained that the distribution of zakat is given to eight groups. MT explained each party that is entitled to receive zakat. The Book of MT positions 8 asnaf as a crucial/central party in the concept of zakat, where the indicator of wealth distribution is seen from the fulfillment of the rights of 8 asnaf.

First, the poor is a person who does not have adequate property and work (*described in MT-affordable*) to meet basic needs such as food, clothing, and shelter. MT gives an example of one of them is the elderly (*described in MT- as very old*) or who care for them or beggars (*described in MT-muta'affif*) people who spend their time studying sharia whose knowledge can provide benefits for many people when if he works will reduce his perseverance then he can be included in the poor or needy. *Second*, the needy are those who have wealth and work but do not work and their property cannot meet the needs of those who are dependents. Only when her relative or husband bears it she should not be called poor and needy (Sudrajat, 2014). So that zakat can stimulate the economy and make the economic activities of the poor and needy people more lively.

Third, the zakah worker is the person who conducts management, administration (*described in MT-correspondence*), collection, and distribution of zakat on condition that he is not qadi and commander because both do not have the right to receive zakat. With the presence of the amil zakat institution, it becomes easier for the community to distribute zakat and the welfare of *mustahiq* can be realized. *Fourth* those whose hearts are being reconciled are people who are weak in religion or noble people in a society who are expected to invite their followers to convert to Islam if he is given zakat or figures who protect us from the evils of infidels or obstacles to zakat payments (Sudrajat, 2014). Individuals whose hearts are being reconciled include those who have recently been introduced to Islam or who need to enhance their commitment to this faith, as well as those whose evil can be avoided or who can benefit and defend Muslims (Qardawi & Kahf, 2000). The inclusion of this category as zakah recipients underscores the notion that zakah is not simply a personal donation or a form of worship confined to private practice. Distribution to this category is not a job that an individual operating independently can do. It is a political decision made by the state's decision-making body. Only the state can determine the necessity for reconciling hearts at any particular time, as well as the requirements of those deserving of this title (Qardawi & Kahf, 2000).

Fifth, freeing slaves is a slave who is allowed to work by his master (*described in MT- mukatab¹*) (Sudrajat, 2014). *Sixth*, a person in debt is a person who owes due to a bad debt who cannot pay except with zakat or a person who owes to reconcile disputes between the people then he is given zakat even though he may be rich (Sudrajat, 2014).

¹ Mukatab slaves are slaves who are in the process of liberating themselves by repaying their master

Seventh, for the sake of God, is a man who fights with the disbelievers because he obeys the command of Allah SWT. although he is rich but does not get the spoils of war (Sudrajat, 2014). In this context, zakat plays a role in realizing public benefits including building mosques, establishing schools, hospitals, and other forms of kindness (Hakim, 2020). *Eighth*, the wayfarer or *ibn sabil* is a person who travels (*described in MT-sailing*) from the country where the issues zakat or people who pass through a country then stops in the country then is given zakat to fulfill his journey provided that the journey must not be in disobedience to God (Sudrajat, 2014). In this case, it is like a science claimant, so that zakat can realize the purpose of a science claimant who needs funds on his way (Malahayatie, 2016).

The provisions of all zakat recipients are independent people, Muslims, and not descendants of the children of Hashim and the children of Muttalib because the family of the Prophet has no right in receiving zakat. Another provision is their claim as a class of zakat recipients without the need for oath or proof (*described in MT -bayyinah*). If two criteria have been met by him as a recipient of zakat then he can receive from one of them only. Furthermore, it is attempted that the eight groups are available or complete unless it cannot be found whether for the recipient of zakat fitrah or zakatable assets.

As long as the eight recipients are not complete then the zakatable assets must be stored (*described in MT-maintained*) so that they can meet the eight recipients. The provision of division must be equated between the recipients of zakat except for the zakah workers section.

The equation is by the level of each need. For example, the poor and needy receive a part that meets their needs according to a certain period. The persons under debt receive an adequate share for the payment of the debt. For the sake of God receives a sufficient part of his needs during the war. The wayfarer or *ibn sabil* receives a sufficient part of their travel needs.

Another provision regarding zakat is the necessity of payment in the land of domicile muzakki (zakat payer) and should not be transferred to another country if there are eight groups in the country of residence because of the prophet (peace be upon him): "Zakat is *sadaqah* taken from the rich (a society) and distributed to the poor and the needy (society)". Unless in a region there are no eight groups of zakat recipients then the gift can be transferred to this region.

As for zakah workers is required as a condition of a witness, namely Muslim, mukallaf, fair, male, and understand the zakah jurisprudence. Then the leader (*described in MT-imam*) sunnah provides information to the public when paying zakat so that the rich immediately pay it. It is also circumscribed that the time of payment of zakat in the month of Muharram as the beginning of the month of shar'iyah is excluded for zakat issued at a certain time example of agricultural zakat or fruits given at the time of the harvest season (Sudrajat, 2014).

In addition, the MT book includes several crucial points regarding zakat management:

1. Institutional: the function of the Amil/Baitulmal sultanate institution, a special organization assigned by the sultan with governing the administration of the Zakat, Infak, Alms, and Waqf (ZISWAF), as well as the function of the qadi who is in charge of collecting ZISWAF funds on the field.
2. Management-collection: to raise public awareness, the zakat collection procedure is carried out by declaring the final payment in the month of Muharram.

3. Management-Distribution; the method of distributing zakat is carried out by giving priority to *asnaf* in the village/location where zakat is collected, and cascading to the center if it is excess.
4. Policy; specific policies adopted by the Sultanate of Aceh Darussalam

For instance, the practice of carrying out muamalah activities with contracts by Islamic teachings, or the MT book, which serve as a reference during the reign of Sultanah Safiatuddin and became a reference for many other sultanates in the archipelago because many of the students of Sheikh Abdurrauf As Singkily became mufti/penghulu in these sultanates. This is more evidence that at that time, the Sultanate of Aceh Darussalam developed as a hub for education for students from other islands in the archipelago.

4.4. The Concept of Waqf in Mir'at al Thullab

As for waqf, linguistically waqf is interpreted as imprisoning and in terms, waqf is a property that is separated to be taken advantage of by remaining permanently objected by deciding the management rights by the parties who are allowed to manage it (Al-Singkily, n.d.). The basis of waqf law is the word of the Prophet (peace be upon him) (As-Singkily, 2017):

إِذَا مَاتَ الْإِنْسَانُ انْقَطَعَ عَمَلُهُ إِلَّا مِنْ ثَلَاثٍ: صَدَقَةٌ جَارِيَةٍ، أَوْ عِلْمٌ يُنْتَفَعُ بِهِ، أَوْ وَلَدٌ صَالِحٌ يَدْعُو لَهُ

"When the son of Adam dies, his deeds are cut off except for three things: charity, beneficial knowledge, and a pious child who pray for him."

Charity in this hadith by all scholars is declared as waqf. Although not mentioned, MT has explained two waqf models based on their designation, namely al-waqf al-khairi and al-waqf al-ahli. The first is waqf someone for the sake of virtue such as mosques, madrasah lodging, and so on. The second is one's waqf for family, descendants, relatives, or part of them all (Al-Singkily, n.d.).

The pillars of waqf include four things: mauquf, mauquf 'alaih, sighah, and waqif. Wakif requirements include having legal prowess (*Ahl al-tabarru'*) and freedom. The terms of mauquf include something eternally beneficial, the property of wakif and he is willing to change his property to others, and his status (*muta'ayyin*). The status of the waqf object is also the property of Allah and is separate from wakif wealth in the sense that it is no longer the property of wakif, let alone the recipient of waqf. As for the condition of mauquf 'alaih (allocation of waqf) if it has not been determined (*muta'ayyin*), then it cannot be used for something in disobedience to God. For example, kanisah (building) for worship (non-Muslim) because it supports disobedience to God. However, if the building is for lodging or the stop of travelers then it is allowed. The allocation of waqf should also not be for the maintenance of tombs except the tombs of the Prophet, the scholars, or the pious. For example, such as someone who represented slaves in our country (Aceh; Nusantara) to maintain than the scholars and pious people then this kind of waqf is legitimate.

In the case of using or utilizing waqf, the wakif party can submit certain conditions and it is binding because this includes one of the efforts to realize the purpose of wakif. For example, wakif wants his waqf to be used for mosques, schools, *ribat* (residence) of a group such as Shafi'iyah or Hanafiyah. Or wakif gives a requirement that the waqf is not rented or exaggerated from the principal.

Waqf is also not allowed to be traded or changed from its original form (*described in mt-originally*) even though the condition has been damaged such as trees that are represented have been uprooted or the mosque that is represented has collapsed. Nazir waqf can come from wakif or those who have desired wakif. If nazir is not determined

then nazir waqf is the qadi of the country because waqf is for Allah or others with minimum conditions of fair nature ('is) and can manage waqf (*kifayah*).

One interesting example related to MT's view in terms of waqf is the waqf of multi-story buildings. Quoting the opinion of Ibn Hajar al-Haitami, it is said by the constituents, that the cleric allowed waqf of the upper floor building only without going downstairs. But it is said by the author MT that the traditions in his country (Aceh; Nusantara) if someone gives a waqf building in the form of a mosque on a piece of land without simultaneously representing the land, then it cannot be called a mosque (if without waqf land). This means that the 'slightly' differs from Ibn Hajar al-Haitami (Al-Singkili, n.d.).

The MUI fatwa related to waqf is cash waqf, namely the MUI Fatwa dated May 11, 2002. The fatwa defines cash waqf (Waqf al-Nuqud/Cash Waqf) as waqf performed in cash by an individual, group of individuals, institutions, or legal bodies. Securities are included in the definition of money. Waqf in cash is legal (*mubah*). Cash waqf can only be channeled and used for items that *syar'iy* allows. Cash Waqf's principal worth must be guaranteed for its sustainability; it may not be sold, donated, or inherited ².

In terms of the possession of waqf property, Sheikh Abdurrauf As Singkily stated in his book MT that every waqf object is the right of Allah SWT. meaning the exit of the object that has been represented rather than human provisions (As-Singkily, 2017). The view of Sheikh Abdurrauf As Singkily is the view of the majority of scholars (two disciples of Abu Hanifah) where the opinion of both is made a fatwa among the Hanafiyyah school, Shafi'iyah school, and Hanbali school according to the most valid view. That the property is separated from the ownership of the authorities and becomes restrained by being punished into the property of Allah ³, the party who is represented is hindered from managing it, the income from the goods must be distributed *sadaqah* by the purpose of the representing party (Az-Zuhaili, 2011).

The views of Abdurrauf As Singkily and the majority of scholars differ from the views of Abu Hanifah. He explained that waqf had no impact on the loss of ownership of the goods represented by the person who represented it. He (the person representing) can withdraw the waqf or sell it. Because, the law of waqf in the most valid view according to Abu Hanifah is *jaiz* (permissible) not customary (mandatory, contains binding law) (Az-Zuhaili, 2011).

Abdurrauf As Singkily's view on the ownership of waqf property is the same as that of Imam Shafi'i, so it can be seen that Abdurrauf As Singkily studied a lot of great books from Shafi'iyah scholars such as Tuhfah, Fathul Jawwad, Fathul Wahhab, Al-Umm, Al-Minhaj, and others. This concludes that Abdurrauf As Singkily is a follower of the Asy-Shafi'i school of thought as the Indonesian population.

In addition, the MT book includes several crucial points regarding waqf management:

1. Institutional; The role of the Sultanate's Baitulmal Institution as a special institution assigned by the Sultan regulates the management of waqf.
2. Management-Distribution; waqf practice in Aceh is known as the land of *weukeuh*. *Weukeuh* land is land that the sultan has donated to the locals for use in plantations, agriculture, and the construction of public buildings. Because most of

² www.mui.or.id (accessed on 01 June 2022)

³ What is meant is that the property is no longer the property of the person who is waqf, nor does it move into the property of another person. He was judged to belong to Allah SWT. only. This is what is meant in the text above. Because, if that's not the case, then everything belongs to Allah SWT. (Az-Zuhaili, 2011).

the land assets at that time were located within the borders of the kingdom and belonged to the king, the state practiced *weukeuh* on the populace.

3. Policy; specific policies implemented by the Sultanate of Aceh Darussalam. For instance, the practice of allocating the revenues of *weukeuh* land management to cultivators, funding annual *kenduri* (a type of annual royal ceremony), edifying mosques, carrying out worship, and other social necessities of the populace.

5. CONCLUSIONS AND RECOMMENDATIONS

Mir'at all Thullab (MT) is the great work of Sheikh Abdurrauf As Singkily in the field of jurisprudent. Mir'at al-Thullab is one of the references in muamalah activities, especially in the discussion of *Bahth Matlab al-Bay' to Bahth Matlab Qism al-Zakat*. Mir'at all Thullab (MT) is explained that the distribution of zakat is given to eight groups. MT explains each party that is entitled to receive zakat. First, the poor, the needy, *amil*, *muallaf*, *riqab*, a person under debt, *sabilillah*, and *ibn sabil*. The leader provided information to the public about the time of zakat payment and recommended time for zakah payment in Muharram except for agricultural zakat given at the time of the harvest season. One of the current practices is to allow the use of zakat for scholarship funds and furthermore, waqf in Mir'at all Thullab described about waqf model and waqf of multi-story buildings. There are two models, *al-waqf al-khairi* and *al-waqf al-Ahli*. *Al-waqf al-khairi* is one of waqf for the sake of virtue such as mosques, and madrasah lodging, while *al-waqf al-Ahli* was waqf for family, descendants, relatives, or some of them all. Waqf of multi-story buildings is permissible for the waqf of the upper floor building only without the lower floor. But the traditions in his country (Aceh; Nusantara) if someone gives a waqf building in the form of a mosque on a piece of land without simultaneously representing the land, then it cannot be called a mosque (without waqf land). In terms of the ownership of waqf property, Sheikh Abdurrauf As Singkily that every waqf object is the right of Allah, it means the exit of the object that has been represented rather than human provisions. The Book of MT provides valuable information and lessons in optimizing zakat and waqf, such as the role of special institutions such as Amil and the use of qadi or penghulu in zakat management throughout the country. In addition, the sultanate through the Baitulmal institution always announces the collection time in the month of Muharram, so that public awareness is maintained. Therefore, Islamic social finance such as zakat and waqf can be used to solve current economic problems, zakat can be used to cover the basic needs of the poor, and waqf can be used for productive activities whose proceeds can be distributed to improve people's welfare.

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