

**MUZAKKI RIGHTS IN LEGAL RELATIONSHIP BETWEEN UPZ AND
BAZNAS**

(Case Study in BAZNAS Of Malang City)

THESIS

By:

Asri Ainul Habibah

NIM 16220026



SHARIA ECONOMIC LAW DEPARTMENT

SYARIA FACULTY

**STATE ISLAMIC UNIVERSITY MAULANA MALIK IBRAHIM
MALANG**

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MALANG**

2020

STATEMENT OF THE AUNTENTICITY

In the name of Allah,

With consciousness and responsibility toward the development of science, the writer declares that thesis entitle:

MUZAKKI RIGHTS IN LEGAL RELATIONSHIP BETWEEN UPZ AND BAZNAS

(Case Study in BAZNAS Of Malang City)

Is truly writer's original work which can be legally justified. If this thesis is proven result of duplication or plagiarism from another scientific work, as precondition of degree will be stated legally invlid.

Malang, 27 January 2021

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MUZAKKI RIGHTS IN LEGAL RELATIONSHIP BETWEEN UPZ AND BAZNAS

(Case Study in BAZNAS Of Malang City)

the supervisor stated that this thesis has met the scientific requirements to be
proposed and to be examined on the Assembly Board of Examiners.

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MOTTO

وَأَتَّبِعْ فِي مَا آتَاكَ اللَّهُ الدَّارَ الْآخِرَةَ وَلَا تَنْسَ نَصِيبَكَ مِنَ الدُّنْيَا وَأَحْسِنَ كَمَا

أَحْسَنَ اللَّهُ إِلَيْكَ وَلَا تَبْغِ الْفُسَادَ فِي الْأَرْضِ إِنَّ اللَّهَ لَا يُحِبُّ الْمُفْسِدِينَ

“ But seek the abode of the Hereafter in that which Allah hath given thee and neglect not thy portion of the world, and be thou kind even as Allah hath been kind to thee, and seek not corruption in the earth; lo! Allah loveth not corrupters,”

(Al-Qashash: 77)

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The thesis entitled “Optimize The Function Of Zakat Collecting Unit (Upz) In Maximizing The Performance Of Baznas City Of Malang According To Baznas Rule Number 2 Of 2016 About The Formation And Operation Of The Zakat Unit” From all the teaching, advice, guidance, motivation and helps of service for us to finish this thesis, then with all humility the writer will expresses the gratitude which is unequaled to:

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2. Dr. H. Saifullah, S.H., M.Hum, as the Dean of Syariah Faculty of The State Islamic University Maulana Malik Ibrahim of Malang.
3. Dr. Fakhruddin, M.HI, as the Head of Sharia Economic Law Department of Syariah Faculty of The State Islamic University Maulana Malik Ibrahim of Malang

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5. Dr. H. Moh. Toriquddin, Lc., M. as my thesis supervisor. The writer thanks for his spending time to guide, direct, and motivate to finish writing this thesis. The writer hopes that he and his family will be blessed by Allah.
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With the completion of this thesis report, the hope that knowledge which we have gained during our studies can provide the benefits of life in the world and the hereafter. As a human who has never escaped fault, the author is very hopeful for the forgiveness, criticism and suggestions from all parties for future improvement efforts.

Malang,

Writer,



Asri Ainul Habibah

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TRANSLITERATION GUIDELINES

A. General

Transliteration is the transfer of Arabic script into Indonesian (Latin) writing, not Arabic translation into Indonesian. Included in this category are Arabic names from Arabs, while Arabic names from other nations besides Arabic are written as the spelling of the national language, or as written in the reference book. Writing the title of the book in the footnote and bibliography still uses the provisions of this transliteration.

There are many transliteration options and provisions that can be used in writing scientific papers, both of which have national, international standards, and specific provisions used by certain publishers. Transliteration used by the Sharia Faculty of the State Islamic University (UIN) Maulana Malik Ibrahim Malang uses EYD plus, namely transliteration based on the Minister of Religion Decree (SKB) and the Minister of Education and Culture of the Republic of Indonesia, dated January 22, 1998, No. 158/1987 and 0543.b / U / 1987, as stated in the Arabic Transliteration Guidelines (A Guide Arabic Transliteration), INIS Fellow 1992.

B. Consonants

ا = Not symbolized	ض = dl
ب = b	ط = th

ت = t	ظ = dh
ث = ts	ع = ‘ (comma facing up)
ج = j	غ = gh
ح = h	ف = f
خ = kh	ق = q
د = d	ك = k
ذ = dz	ل = l
ر = r	م = m
ز = z	ن = n
س = s	و = w
ش = sy	ه = h
ص = sh	ي = y

Hamzah (ء) which is often symbolized by alif, if it is located at the beginning of a word then in transliteration it follows the vowel, not symbolized, but if it is located in the middle or end of a word, then it is symbolized by a comma above (‘), turning around with a comma (‘) for a replacement (ع).

C. Vocal, Length dan Diftong

Every Arabic writing in Latin vocalfathah is written with "a" kasrah with "i", dlommah with "u", while each long reading is written in the following way:

Vocal (a) length = a for example قال becomes qala

Vocal (i) length = i for example قيل becomes qila

Vocal (u) length = u for example دون becomes duna

Specifically for reading yes 'nisbat, it should not be replaced by "i", but it should still be written with "iy" in order to describe the yes' nisbat at the end. Likewise for the diphthong, wawu and yes' after fathah is written with "aw" and "ay". Consider the following example:

Diftong (aw) = او for example قول becomes qawla

Diftong (ay) = اي for example خير becomes khayrun

D. Ta' marbutah (ة)

Ta' marbutah is transliterated with "t" if it is in the middle of a sentence, but if ta' marbutah is at the end of a sentence, it is transliterated using "h" for example الرسالة للمدرسة *al- risalaṭ li al-mudarrisah*, , or if it is in the middle of a sentence consisting of "h" composition of *mudlaf* or *mudlaf ilayh*, then transliterated using t which is connected with the next sentence, for example في رحمة الله becomes *fi rahmatillah*.

E. Kata Sandang dan Lafdh al-Jalalah

The word clothing in the form of "al" (ال) is written in lowercase letters, unless it is located at the beginning of the sentence, while "al" in lafadh jalalah is in the middle of the sentence being propped up (idhafah) then eliminated. Consider the following examples:

1. Al-Iman al-Bukhariy said ...
2. Al-Bukhariy in the muqaddimah the book explains ...
3. *Masya 'Allah kay wa ma lam yasya' lam yakun.*
4. *Billah zza azza wa jalla.*

F. Indonesianized Names and Words

In principle, every word that comes from Arabic must be written using a transliteration system. If the word is an Arabic name from an

Indonesian or an Indonesianized Arabic language, it does not need to be written using a transliteration system. Consider the following example:

"... Abdurrahman Wahid, the fourth former Indonesian President, and Amin Rais, the former chairman of the MPR at the same time had made an agreement to eliminate corruption, collusion and nepotism from the face of the Indonesian earth ..."

Note the writing of the name "Abdurrahman Wahid", "Amin Rais" written using Indonesian language writing procedures that are adjusted to the writing of his name. Even though these words come from Arabic, they are Indonesian and Indonesian names, therefore they were not written by "Abd al-Rahman Wahid" and "Amin Rais".

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ABSTRAK

Habibah, Asri Ainul, 16220026, 2021. *Hak Muzakki dalam Hubungan Hukum antara UPZ dan BAZNAS (Studi Kasus BAZNAS Kota Malang)*, Skripsi Program Studi Hukum Ekonomi Syariah, Fakultas Syariah Universitas Islam Negeri Maulana Malik Ibrahim Malang. Pembimbing Dr. H. Moh. Toriquddin, Lc., M.HI

Kata Kunci: Hak Muzakki, BAZNAS, UPZ

BAZNAS (Badan Amil Zakat Nasional) merupakan lembaga khusus yang mengurus masalah zakat di Indonesia. BAZNAS dapat membentuk UPZ (Unit Pengumpul Zakat) untuk membantu menjalankan tugas dan fungsinya. Muzakki yang membayar zakat, infak, sedekah dan dana sosial di BAZNAS dan UPZ terikat dalam hubungan hukum yang nantinya akan menimbulkan adanya hak dan kewajiban antar kedua belah pihak.

Rumusan masalah dalam penelitian ini adalah Bagaimana hak muzakki dalam hubungan hukum antara UPZ dan BAZNAS Kota Malang?

Penelitian ini termasuk penelitian hukum empiris dengan menggunakan pendekatan yuridis sosiologis. Pengumpulan data dilakukan dengan wawancara terstruktur dan dokumentasi yang kemudian dianalisis dengan cara reduksi data-penyajian data-penarikan kesimpulan/ verifikasi.

Hasil dari penelitian ini diketahui bahwa Muzakki yang membayar zakat, infak, sedekah dan dana sosial ke BAZNAS Kota Malang akan mendapatkan bukti setor berupa NPWZ (Nomor Pokok Wajib Zakat). Hal ini sesuai dengan Undang-Undang Nomor 23 Tahun 2011 tentang Pengelolaan Zakat. Sedangkan muzakki yang membayar zakat, infak, sedekah dan dana sosial ke UPZ di bawah naungan BAZNAS Kota Malang belum otomatis mendapat NPWZ. Para muzakki hanya mendapat kwitansi yang dibuat oleh pihak UPZ sebagai tanda bukti setor. Bahkan ada juga UPZ yang tidak menyediakan kwitansi, pihak UPZ hanya mencatat nama muzakki dan jumlah zakatnya yang nantinya akan digunakan sebagai bahan laporan ke BAZNAS Kota Malang.

ABSTRACT

Habibah, Asri Ainul, 16220026, 2020. *Muzakki's Rights in Legal Relations between UPZ and BAZNAS (BAZNAS Case Study of Malang City)*, Thesis of Sharia Economic Law Study Program, Faculty of Sharia Islamic University of Maulana Malik Ibrahim State of Malang. Advisor Dr. H. Moh. Toriquddin, Lc., M.HI

Keywords: Muzakki Rights, BAZNAS, UPZ

BAZNAS (National Zakat Agency) is a special institution that deals with zakat issues in Indonesia. BAZNAS can form an UPZ (Zakat Collecting Unit) to help carry out its duties and functions. Muzakki who pays zakat, infaq, alms and social funds at BAZNAS and UPZ is bound by a legal relationship which will lead to rights and obligations between the two parties.

The formulation of the problem in this research is How the muzakki rights in the legal relationship between UPZ and BAZNAS Malang City?

This research includes empirical legal research using a sociological juridical approach. Data collection was carried out by structured interviews and documentation which was then analyzed by means of data reduction-data presentation-drawing conclusions / verification.

The results of this research show that Muzakki who pays zakat, infaq, alms and social funds to BAZNAS Malang City will get proof of deposit in the form of NPWZ (Zakat Obligatory Identification Number). This is in accordance with Law Number 23 of 2011 concerning Management of Zakat. Meanwhile, muzakki who pay zakat, donations, alms and social funds to UPZ under the auspices of BAZNAS Malang City do not automatically get NPWZ. The muzakki only received a receipt made by UPZ as proof of deposit. In fact, there is also UPZ that does not provide receipts, UPZ only records the name of the muzakki and the amount of zakat that will later be used as material for reports to BAZNAS Malang City.

مستخلص البحث

الحبيبية، أسري عين، 16220026، 2021. حقوق المزكي في علاقة الحكم بين وحدة جمع الزكاة (UPZ) وهيئة عامل الزكاة الوطنية (BAZNAS) (دراسة حالة هيئة عامل الزكاة الوطنية بمالانج)، رسالة الجامعي قسم حكم الاقتصادي الإسلامي، كلية الشريعة جامعة مولانا مالك إبراهيم الإسلامية الحكومية مالانج. المشرف: الدكتور الحاج محمد طريق الدين، الماجستير

الكلمات الأساسية: حقوق المزكي، هيئة عامل الزكاة الوطنية، وحدة جمع الزكاة

إن هيئة عامل الزكاة الوطنية (BAZNAS) هي مؤسسة خاصة تدير مسألة الزكاة في إندونيسيا. وتمكن هيئة عامل الزكاة الوطنية أن تشكل وحدة جمع الزكاة (UPZ) للمساعدة في تنفيذ واجباتها ووظائفها. المزكي الذي يدفع الزكاة والصدقة والانفاق والصندوق الاجتماعي في هيئة عامل الزكاة الوطنية (BAZNAS) ووحدة جمع الزكاة (UPZ) يقبض في علاقة الحكم سئودي إلى الحقوق والتزامات بين الطرفين.

مشكلة البحث في هذا البحث هي كيف حقوق المزكي في علاقة الحكم بين وحدة جمع الزكاة (UPZ) وهيئة عامل الزكاة الوطنية (BAZNAS) بمالانج؟

هذا البحث من البحث القانوني التجريبي باستخدام المدخل القانوني الاجتماعي. تم جمع البيانات عن طريق المقابلات المنظمة والوثائق ثم تم تحليلها عن طريق تقليل البيانات - وعرض البيانات - والخلاصة/التحقق.

دلت نتيجة البحث أن المزكي الذي يدفع الزكاة والصدقة والانفاق والصندوق الاجتماعي إلى هيئة عامل الزكاة الوطنية (BAZNAS) بمالانج سيحصل على إيصال الدفع على شكل رقم الزكاة الأساسي الإلزامي (NPWZ). وذلك وفقا للقانون رقم 23 لسنة 2011 عن إدارة الزكاة. أما المزكي الذي يدفع الزكاة والصدقة والانفاق والصندوق الاجتماعي إلى وحدة جمع الزكاة (UPZ) تحت رعاية هيئة عامل الزكاة الوطنية (BAZNAS) بمالانج لم ينال بعد تلقائيا على قم الزكاة الأساسي الإلزامي (NPWZ). سيحصل المزكون من وحدة جمع الزكاة (UPZ) على الفاتورة فقط كإيصال الدفع. بل كانت من وحدة جمع الزكاة (UPZ) لم تجهز الفاتورة، لكن تسجل أسماء المزكين ومبلغ زكاتهم وهذا سيستخدم كمادة البيان إلى هيئة عامل الزكاة الوطنية (BAZNAS) بمالانج.

CHAPTER I

INTRODUCTION

A. Backround Of Research

Zakat is one of the obligations that must be fulfilled by Muslims around the world. Zakat is worship related to agreed upon assets (*maliyah ijtima'iyah*) which has a strategic position, and determines, both in terms of Islamic side and from the side of developing the welfare of the people.¹

The elements of zakat consist of muzakki, mustahik, items that must be zakat and amil. Muzakki is a person who pays zakat in accordance with the Shari'ah. Mustahik is a person who is entitled to receive zakat. While amil zakat is the party that works related to the collection, storage, care, recording, and distribution or distribution of zakat property.

Muzakki has a very important share in zakat, because some of the muzakki's assets will later be zoned to those who are entitled to receive it (*mustahik*). If all people who have fulfilled the requirements for zakat pay zakat according to Islamic advice, it is likely that the welfare of the entire community will be more secure, especially for the *mustahik*..

People who carry out zakat hope that zakat can purify their heart and soul and can give blessings to the property of the person who tithes.² Allah says in Sura At-Taubah verse 103,³

¹ Ismail Nawawi, *Zakat in Fiqh, Social and Econimi Perspective*. (Surabaya, Putra Media Nusantara: 2010), 1

² Syaikh As-Sayid Sabiq, *View of Zakat According to the Quran and Sunnah*. (Bogor, Pustaka Ibnu Kasir: 2005), 1

³ QS. At-Taubah (9):103

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ ۚ إِنَّ صَلَاتَكَ

سَكَنٌ لَهُمْ ۗ وَاللَّهُ سَمِيعٌ عَلِيمٌ

The meaning: “ Take, O Muhammad, from their wealth a charity by which you purify them and cause them increase, and invoke (Allah’s blessing) upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing.” (QS. At Taubah: 103).

Zakat is given to those who are entitled to receive it according to the provision in the Al-Qur’an Sura At-Taubah Verse 60 that read⁴:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي

سَبِيلِ اللَّهِ وَأَبْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

Artinya : “The alms are only for the poor and the needy, and those who collect them, and those whose hearts are to be reconciled, and to free the captives and the debtors, and for the cause of Allah, and (for) the wayfarer; a duty imposed by Allah. Allah is Knower, Wise.” (QS. At Taubah: 60).

At the time of the Prophet Muhammad the zakat funds functioned as one of the sources of funds in the development of religion, education, infrastructure and public interest services for the economically disadvantaged Muslim community.⁵ It does not stop at the time of Prophet Muhammad, even at this time the zakat funds are very significant in helping the needs of the lives of people who are not sufficient.

⁴ QS. At-Taubah (9):60

⁵ Abdul Kholiq Syafa'at, Lely Ana Ferawati Ekaningsih, "The Potential of Zakat, Infaq, Shadaqoh at the National Zakat Agency (Baznas) in Banyuwangi Regency", *Inferensi, Jurnal Penelitian Sosial Keagamaan*, Vol. 9 No. 1 Juni 2015 https://scholar.google.co.id/citations?user=d_dM8vEAAAAJ&hl=id#d=gs_md_cita-d&u=%2F&view_op%3Dview_citation%26hl%3D%26user%3Dd_dM8vEAAA&AJ%26citation_for_view%3Dd_dM8vEAAAAJ%3AhqOjes7Dif8C%26tzm%3D-420

In the development of zakat, zakat management is expected to be able to be managed so that it can be more productive and will bring more benefit, benefit is not about a nominal amount, but can be felt in every aspect of life.

In the Compilation of Sharia Economic Law, article 669, it is explained that the requirements of individuals or legal entities that are obliged to pay zakat are: Muslims, reach nisab (size) with full ownership, reach one year (haul) for zakat on livestock and business property, property does not depend on one's use, property is free from debt, and common property is equated with individual property in terms of calculation (nisab).

Quoting the opinion of Yusuf Al-Qardhawi in Junaidi Abdullah's writing which states that there are several benefits that can be taken when zakat is managed by amil, namely: one, there is certainty and discipline in paying zakat, two maintaining feelings of inferiority by mustahik (people who are entitled to receive zakat) if zakat is given individually, three are to achieve efficiency and effectiveness on a larger scale in one country, and four as syi'ar Islam in pursuit of Islamic governance.⁶

According to Asy-Syaukani, zakat must be submitted to the government, through the state apparatus whom Allah calls al-'alimina 'alaihi. Zakat is one of the main obligations of the government. The government bears the responsibility for the welfare of all poor and helpless people in a country so that the management of Zakat carried out by government

⁶ Junaidi Abdullah, "Zakat Management Institutions According To Positive Law In Indoneisa". *Jurnal Zakat dan Wakaf, ZISWAF*. Vol. 5, Nomor 1. (2018).
<https://journal.iainkudus.ac.id/index.php/Ziswaf/article/view/3602>

representatives is expected to have a more significant impact on the welfare of the people than zakat done individually / personally.

In addition to zakat in Islam, there are also the terms Infak and Sedekah. Infak can be defined as the activity of issuing a portion of property to be spent or to finance interests that are commanded in the teachings of Islam. In infak there is no limit or provision regarding the amount and time limit for infak, in contrast to zakat which is bound by the provision of the amount and time limit for bersakat. While alms is any gift a person for the public good, both in the form of material and non -material. Mahmud Abdurrahman Al-Munawi in a book written by Arifin defines charity as an act that will show a person's faith in the unseen from the point of view that sustenance is included in the unseen.⁷ The difference between zakat infaq and alms is that the law of zakat in Islam is obligatory, while infaq and alms are the law of sunnah. Zakat is clearly regulated in the Al-Qur'an regarding all its provisions, infak is more about giving in the form of material, while alms has a broader scope than infaq and does not only focus on giving in material form alone. The similarity between zakat, infaq and alms is that all three of them are behaviors in the form of obedience to Islamic teachings with the aim of reducing social inequality and alleviating poverty.

The regulation regarding zakat in Indonesia is regulated in Law Number 23 of 2011 concerning Zakat Management. A law will not be complete without a government regulation as the implementing regulation.

⁷ Arifin, *Zakat, Infak, Alms*. (Jakarta, PT Elex Media Komputindo:2011), h.189

Therefore, zakat regulation in Indonesia is also regulated in Government Regulation Number 14 of 2014 concerning Implementation of Law Number 23 of 2011 concerning Zakat Management.

In Indonesia, which is a constitutional state, the government has established a separate institution that specifically deals with zakat issues for the Indonesian people. According to Law Number 23 of 2011 concerning Zakat Management, these institutions are the National Zakat Agency (BAZNAS) and the Amil Zakat Institute (LAZ). BAZNAS's duties include three aspects, namely collecting zakat from the community, managing zakat and finally distributing zakat to people who are entitled to receive zakat. The difference between BAZNAS and LAZ is that BAZNAS is an institution established by the Indonesian government, while LAZ is a zakat management institution established by the community itself, one of the LAZs which has been on a national scale and has also received permission from the Ministry of Religion, namely NU CARE LAZISNU (Amil Zakat Institute under the auspices of NU) and LAZISMU (Amil Zakat Institute under the auspices of Muhammadiyah).⁸

BAZNAS is the only institution authorized in the management of ZIS funds in Indonesia. BAZNAS has a dual role, namely as a regulator (carrying out planning, controlling, reporting and accountability functions) and as an operator (carrying out the function of implementing zakat management). BAZNAS spread throughout Indonesia, even from the central level to the

⁸https://www.kompasiana.com/Zaelani_Ma/5b1e0221ab12ae3f0b3e0f32/Mengenal-Lembaga-Pengelola-Zakat-Di-Indonesia accessed on September 5, 2019

Regency / City. The existence of this makes the community's participation in the management of zakat under the auspices of LAZ is only limited to helping BAZNAS work. Even the establishment of LAZ must be based on the approval and endorsed by BAZNAS and LAZ must also report regularly to BAZNAS. All of this is based on the contents of Law Number 23 Year 2011 concerning Management of Zakat.⁹

The zakat collection unit or better known as UPZ is a unit formed by BAZNAS as BAZNAS 'accomplice in carrying out zakat collection from muzakki. The provisions regarding the UPZ work procedure are directly regulated by the regulations of the BAZNAS Chair.

As a legal community that lives in a state of law and is governed by a series of legal regulations, the existence of legal certainty should be very important. Because legal certainty means a clear, permanent and consistent application of the law, where the implementation cannot be influenced by subjective matters.

Even in Law Number 23 Year 2011 concerning Zakat Management, it is also explained that one of the principles in managing zakat is legal certainty. All elements in zakat certainly have legal certainty as this principle. Good legal certainty for muzakki, mustahik, zakat assets, and amil zakat.

In addition to legal certainty, the legal side also recognizes the term legal relationship. Between Muzakki, UPZ and BAZNAS have a legal relationship. Muzakki who tithes through UPZ has a legal relationship with

⁹ Yusuf Wibisono, *Mengelola Zakat Indonesia*, (Jakarta: Kencana, 2015). h.114

UPZ while UPZ has a legal relationship with BAZNAS. Therefore, muzakki also indirectly have a legal relationship with BAZNAS. Muzakki could have a direct relationship with BAZNAS if muzakki immediately gave zakat by submitting to BAZNAS as the amil.

The bond between muzakki and amil zakat is bound by a legal relationship which will in turn give rise to rights and obligations to each party as long as the legal relationship lasts.

BAZNAS of Malang City is one of the BAZNAS in East Java which utilizes the UPZ in the implementation of the BAZNAS work program. UPZ under BAZNAS of Malang City not only assists in collecting ZIS funds from muzakki, but also assists in distributing to mustahik and assists in monitoring the utilization of ZIS funds received by mustahik.

Based on the published Malang Times newspaper which on Wednesday, June 5 2019 stated that BAZNAS Malang City has many social programs which are expected to be a new breakthrough in eradicating poverty in the Malang City area, in implementing these programs BAZNAS Malang City forms collection units. zakat (UPZ) in several mosques in Malang city.¹⁰

UPZ of BAZNAS Malang City is not only in mosques, but also in other institutions. these other institutions include; Village UPZ, cooperative UPZ, community institution UPZ, school UPZ, and SKBD. The total UPZ BAZNAS in Malang is 84 UPZs.

¹⁰<https://www.malangtimes.com/baca/40233/20190605/090200/baznas-kota-malang-bakal-canangkan-kawasan-bebas-mustahiq> accessed on January 10, 2020, at 22.05 WIB

Because there are so many UPZ BAZNAS Malang City, the writer will focus more on the four UPZs under Malang City BAZNAS. The selection of the four UPZs is based on the calculation of sampling from the total number of UPZs, namely 5% of the 84 UPZs under the auspices of BAZNAS Malang City, and the selection of the UPZ is a recommendation from BAZNAS Malang City. The four UPZs are UPZ Al-Mukhlisin Mosque, UPZ Al-Huda Mosque, UPZ Al-Halal Bumiayu Mosque, and UPZ Darul Istiqamah Mosque. The four selected UPZs are spread across Malang City.

UPZ Al-Mukhlisin Mosque which is located on Batubara Street Number 56 Purwantoro, Blimbing District, Malang City. UPZ Masjid Al-Mukhlisin was formed in May 2017. This UPZ was chosen because of its very consistent performance in reporting activities at UPZ Al-Mukhlisin Mosque, even though the report is not carried out every month but once every three months.

UPZ Masjid Al-Huda is the only UPZ researched in Lowokwaru sub-district, UPZ is located on Jalan Kendalsari, Tulusrejo, Lowokwaru District, Malang City. UPZ Masjid Al-Huda is an UPZ that is active in accessing BAZNAS programs in Malang City.

UPZ Al-Halal Masjid Bumiayu is located on Kyai Parseh Jaya Street, Bumiayu, Kedungkandang District, Malang City. UPZ Masjid Al-Halal Bumiayu is an UPZ that is also active in carrying out its duties. UPZ Masjid Al-Halal is very communicative with researchers and very open about the condition of UPZ Masjid Al-Halal.

UPZ Darul Istiqamah Mosque is one of the new UPZs formed by BAZNAS Malang City, UPZ Darul Istiqamah Mosque is located at Jalan Plowijen Number 2 RT 04 / RW 04 Polowijen, Blimbing District, Malang City. This UPZ is in the middle of the village. Even though it is still relatively new, the enthusiasm of the UPZ management is very good and always appreciates the policies issued by BAZNAS Malang City. The author is the first researcher to research UPZ Darul Istiqamah.

UPZ is an institution that will related between BAZNAS and the Muslim community in Indonesia. The Muslim community when viewed from the perspective of zakat is classified into two groups, namely muzakki (people who are obliged to give zakat) and mustahik (people who are entitled to receive zakat).

This research is intended to examine how the law concerns of muzakki rights in legal relations with UPZ and BAZNAS. On this basis, the authors are interested in conducting research with the title "**Muzakki's Rights in Legal Relations between UPZ and BAZNAS**".

B. Formulation Of Problem

1. What is the muzakki's rights in legal relations between UPZ and BAZNAS?

C. Purpose Of Research

1. To find out the rights obtained by muzakki when paying zakat to BAZNAS Malang City and UPZ under the auspices of BAZNAS Malang City

D. Benefits Of Research

Penelitian ini mengandung dua manfaat yaitu manfaat secara secara praktis dan teoritis

1. Manfaat Praktis

Penelitian ini dapat memberikan pengetahuan kepada masyarakat mengenai hak muzakki dalam hubungan hokum antara UPZ dengan BANZAS

2. Manfaat Teoritis

Penelitian ini diharapkan dapat memberikan pemahaman dan pengetahuan khususnya bagi penulis serta kepada civitas akademik tentang hak muzakki dalam hubungan hokum antara UPZ dengan BANZAS

E. Operational Definition

1. BAZNAS (National Zakat Agency) is a government agency in charge of managing zakat nationally. BAZNAS is an independent institution and is responsible to the President through the Minister.
2. UPZ (Zakat Collecting Unit) is an organization formed by BAZNAS whose task is to assist in collecting zakat from muzakki

3. Muzakki is a Muslim or business entity that is obliged to pay zakat

F. Writing System

The results of this study are written in five systematic chapters, this is to produce writers in writing and is expected to make it easier for readers to understand the results of this study. The writing systematics compiled by the author are as follows:

CHAPTER I: Introduction, in the introductory chapter contains the background of the problem, problem formulation, research objectives, research benefits and operational definitions.

CHAPTER II: Literature Review, this chapter contains previous research related to zakat muzakki, UPZ and BAZNAS both in terms of similarities and differences. This chapter also contains a theoretical study that describes a general understanding of zakat, muzakki, UPZ and BAZNAS.

CHAPTER III: Research Methods, research methods are used to assist the course of research. In the research method there are types of research, research approaches, research locations, data sources, data collection techniques and data analysis methods.

CHAPTER IV: Data exposure and data analysis, in the writer's language describes a portrait of the object of research, describes the research and conditions in the field and analyzes the problem formulation.

CHAPTER V: Closing, the last chapter in the study contains conclusions and suggestions. Next are appendices containing data as additional information and evidence of the validity of the research.



CHAPTER II

LITERATURE REVIEW

A. Previous Research

The title of author research is “Muzakki's Rights in Legal Relations between UPZ and BAZNAS”. This research is not the only research that examines muzakki rights in the legal relationship between UPZ and BAZNAS and the possibility of differences in the object and location of the research, so it can be ascertained that this research does not have duplication elements from other studies. The following is one of the previous studies.

1. Implementation of Law Number 23 of 2011 Concerning Zakat Management at The National Amil Zakat Agency, Tasikmalaya Regency

This research is written in journal form by Endang Kusaeni. STHG Law Journal, Volume 1 / Number 1: 69-90 on August 1, 2018, Number ISSN 2622-6227. The method used is a normative juridical approach, with three data collection techniques, namely literature study, observation / observation and interviews.

This research states that the collection, distribution and utilization of zakat in Tasikmalaya Regency has been good and successful. However, this is only limited to zakat fitrah, while mall zakat, donations, alms and professional zakat are still not maximal. The

distribution and utilization of zakat funds still tends to be consumptive zakat.¹¹

The similarity of this research with the author's research is that both of them examine the implementation of zakat management which is based on Law Number 23 of 2011 concerning Zakat Management. While the difference is, this study focuses on the collection, distribution and utilization of zakat, donations and alms. Meanwhile, my research focuses on the principle of legal certainty and muzakki rights according to the zakat management law.

In the following, the researcher will describe the similarities and differences between this study and previous research, in order to make it easier for readers to understand the similarities and differences between the two

Table 2.1: Similarities and Differences of Previous Research

Name, Year, Agency	Title	Similarities	Differences	
			Previous research	This research
Endang Kusaeni, 2018. STHG Law Journal, Volume 1 / Number 1	Implementati on of Law Number 23 of 2011 Concerning Zakat Management at The National	<ul style="list-style-type: none"> Implement ation of zakat manageme nt based on Law Number 23 Year 2011 concerning 	<ul style="list-style-type: none"> Focus on collecting , distributi ng and using zakat, donations and alms 	<ul style="list-style-type: none"> Focus on muzakki rights in legal relations with UPZ and BAZNAS

¹¹ Endang Kusaeni, "Implementation of Law Number 23 Year 2011 Concerning Zakat Management in the National Zakat Agency of Tasikmalaya Regency ", STHG Law Journal, Number 1 (2018): 69-90 <https://jurnal.sthg.ac.id/index.php/jurnalhukum/article/view/4>

	Amil Zakat Agency, Tasikmalaya Regency	Zakat Management <ul style="list-style-type: none"> Type of field research 	<ul style="list-style-type: none"> Normative juridical methods Using literature study techniques, observations / observations and interviews in data collection Only researching at BAZNAS 	<ul style="list-style-type: none"> Sociological juridical methods Using interview techniques and documentation in data collection Researching BAZNAS and four UPZs
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B. Literature Preview

1. Legal Relationship

Legal relations are relationships carried out by two or more legal subjects which later can have legal consequences.¹² From this definition, the law regulates the relationship between one legal subject and another, either individually or as a legal entity.

The bond between one individual and another which is bound by a legal relationship will give rise to rights and obligations. The rules or

¹² Ahmad Ali, *Uncovering the Reality of Law Up to Selected Columns and Articles in the Field of Law*. (Jakarta: Kencana Prenadamedia Group. 2010), h. 4

norms governing legal relations can come from various kinds according to the nature and purpose of the law. There are forms of obligations that are formulated to be coercive, such as in criminal law.¹³

The occurrence of a legal relationship can be due to several things, namely:¹⁴

a. Agreement or contract

Legal relationship occurs because there are two or more people agreeing to bind themselves in an agreement. There are many legal relationships caused by agreements or contracts in everyday life, such as in employment relationships, commercial contracts, relationships between groups, and so on.

b. Legal events or acts

This legal relationship occurs because of legal actions that give birth to rights and obligations according to law. Examples of legal events or actions that give birth to legal relationships are actions against the law. Before the legal action, each party had no legal relationship.

According to Satjipto Rahardjo, a legal incident is an incident in the middle of society that causes the enforcement of legal regulations. Not all events can cause a law to apply. Such events can

¹³ Muhammad Sadi, *Introduction to Legal Studies*. (Jakarta: Kencana. 2015), h. 82

¹⁴ M. Natsir Asnawi, *Joint Property Law, Legal Comparative Study, Norms Review, Jurisprudence, and Legal Reform*. (Jakarta: Kencana. 2020), h. 1-2

move the law if the event is regulated in legal regulations, then when the event occurs, the law regulation applies.¹⁵

c. Marriage

This kind of legal relationship occurs when a man and woman decide to have a marriage and it is registered by the state. legal relationships caused by marriage contain complex legal concepts and categories, namely the rights and obligations of husband and wife, child support, wife's livelihood, property, inheritance relationships and so on.

The nature of legal relations is divided into two, namely private legal relations and public legal relations. Private legal relationships are controlled by private law. Meanwhile, the legal relationship that is public is public law that controls. In determining that a legal relationship is private or public, it does not use the legal subject as an indicator, but rather sees the nature of the relationship or the nature of the transaction that occurs. (*the nature transaction*).¹⁶

There are two kinds of legal relations, namely:¹⁷

a. One side legal relations

A one-sided legal relationship is a legal relationship where only one party is obliged to perform one service in the form of doing something, not doing something, or giving something. Examples of cases of parents donating land to their adopted children.

¹⁵ Satjipto Rahardjo, *Legal studies*. (Bandung: Predana Media Grup, 2006), h. 35

¹⁶ Muhammad Sadi, *Introduction to Legal Studies*. h. 82

¹⁷ Muhammad Sadi, *Introduction to Legal Studies*. h. 83

b. Two sided legal relationship

A bipartisan legal relationship is a legal relationship that gives rise to rights and obligations for both parties. Each party has the right to receive something from the other party and vice versa. For example, in the case of buying and selling a piece of land, in that case there are rights and obligations for both the buyer and the seller.

2. Legal Certainty

Legal regulation is a form of imposing legal norms. Legal principles are an important and fundamental element in legal regulations. In Satjipto Raharjo's book, it is said that because of the importance of legal principles, legal principles are called the heart of a legal rule.¹⁸ Legal principles are the reason for the birth of a legal rule.

In shaping a law, there are basic principles that must exist for clarity of legal regulations. This principle is called the principle of legal certainty. According to Radbruch, quoted by Satjipto Raharjo in his book, there are three basic values of law, the three of which are: justice, benefit and legal certainty.¹⁹

In essence, the legal certainty contained in the legal text cannot unify the views of many people on the formulations and procedures that exist in the law. This is because legal certainty does not merely implement what is in the law (law), because if legal certainty is defined as simply

¹⁸ Satjipto Raharjo, *Legal studies*, h. 45

¹⁹ Satjipto Raharjo, *Legal studies*, h. 19

obeying and implementing the law (law), then the existing legal certainty will actually lead to perpetuity of positivism. This results in legal certainty which will only become a legal slogan which is far from ethical and political dimensions.²⁰

3. *Muzakki*

Muzakki is a person or institution that is obliged to pay zakat.²¹

Muzakki is one of the important components in zakat, because if there is no muzakki then zakat cannot be carried out, because it is the person or institution that is obliged to pay zakat to the rightful person (mustahik).

In the Sharia Economic Law Compilation, it is explained that the requirements for individuals or legal entities to pay their zakat are: Muslim, reach the nisab (size) with complete ownership, up to one year (haul) for zakat on livestock and commercial assets, property does not depend on one's use, assets free from debt, and joint assets are equal to individual assets in terms of calculation (nisab).²²

If muzakki doubts the honesty of amil zakat who is trusted in distributing his zakat and he asks to participate in the distribution of zakat, then amil is not obliged to grant the request because when muzakki gives his zakat to amil, then the responsibility for the zakat property moves from muzakki. to amil. On the other hand, if amil zakat asks muzakki to

²⁰ E. Fernando M. Manulluang, *Legisme, Legalitas and Legal Certainty*, (Jakarta: Kencana, 2017), h. 159-160

²¹ Article 1 of Law Number 23 Year 2011 regarding Zakat Management

²² Article 669 Compilation of Sharia Economic Law

be present at the time of distributing zakat, muzakki is not obliged to attend, because muzakki is free from handling zakat.²³

4. The National Amil Zakat Agency (BAZNAS)

a. Definition of National amil zakat agency (BAZNAS)

The National Amil Zakat Agency (BAZNAS) is the only official body formed by the government which is engaged in zakat management. National Amil Zakat Agency (BAZNAS) was established based on the decision of the President of the Republic of Indonesia Number 8 of 2001 which has the duty and function to collect, and disburse zakat, infaq and alms (ZIS) funds at the national level.²⁴

b. Juridical foundation of the National Amil Zakat Agency (BAZNAS)

According to Asy-Syaukani, zakat must be submitted to the government, through the state apparatus called by Allah as al-‘alimina ‘alaihi. In the Qur'an al--alimina ‘alahi belongs to the mustahik zakat group (the categories that is entitled to receive zakat).²⁵

Zakat is one of the main obligations of the government. The government bears responsibility for the welfare of all those who are poor and those who are powerless, along with the legal basis used, among others:

²³ Imam Al-Mawardi, *Ahkam Sulthaniyah: Islamic Khilafah Government System*. (Jakarta, Qisthi Prees: 2014), h.222

²⁴ <https://Baznas.Go.Id/Profil> Accessed on January 20, 2020, at 20.07 WIB

²⁵ Sjechul Hadi Permono, *The Government of the Republic of Indonesia as the Manager of Zakat*. (Jakarta, Pustaka Frdaus: 1995), h.4

1) Surah al-Hajj : 41²⁶

الَّذِينَ إِن مَكَّنَّاهُمْ فِي الْأَرْضِ أَقَامُوا الصَّلَاةَ وَآتَوُا الزَّكَاةَ وَأَمَرُوا

بِالْمَعْرُوفِ وَنَهَوْا عَنِ الْمُنْكَرِ ۗ وَلِلَّهِ عَاقِبَةُ الْأُمُورِ

“Those, if We give them control in the land they, would establish prayer and pay the Zakat (poor-due) and command good and forbid evil. And for Allah is the end of all affairs.” (QS. Al-Hajj : 41)

2) Surah az-Zariyat : 19²⁷

وَفِي أَمْوَالِهِمْ حَقٌّ لِّلسَّائِلِ وَالْمَحْرُومِ

“And from their properties was [given] the right of the [needy] petitioner and the deprived.” (QS. Az-Zariyat : 19)

c. Vision and Mission of The National Amil Zakat Agency (BAZNAS)

1) Vision of The National Amil Zakat Agency (BAZNAS)

Become the best and most trusted zakat manager in the world

2) Mission of The National Amil Zakat Agency (BAZNAS)

- a) Coordinate Provincial BAZNAS district/ city BAZNAS, and LAZ in achieving national targets.
- b) Measuring optimally collecting national zakat.

²⁶ QS. Al-Hajj (22):41

²⁷ QS. Az-Zariyat (51):19

- c) Optimizing the distribution and utilization of zakat for poverty alleviation, improving people's welfare, and moderating social inequalities.
 - d) Implement a transparent and accountable financial management system based on the latest information and communication technology.
 - e) Implement a system of excellent service to all national zakat stakeholders.
 - f) Mobilizing Islamic da'wah for the rise of national zakat through the synergy of the ummah.
 - g) Actively involved and leading the world zakat movement.
 - h) Maintaining zakat as an instrument of development towards a just and prosperous society, *baldatun thayyibatun wa rabbun ghafuur*.
 - i) Developing superior amil zakat competence and becoming a world reference.
- d. The Task of The National Amil Zakat Agency (BAZNAS)

In Article 6 of the Law of the Republic of Indonesia Number 23 Year 2011 Regarding Zakat Management, the task of BAZNAS is to manage zakat nationally. Management of zakat is explained in Article 1 (1), management of zakat is the activity of planning,

implementing and coordinating the collection, distribution and utilization of zakat.²⁸

5. Regulation of Muzakki's Rights in Law Number 23 Year 2011

Muzakki, zakat funds and Mustahik are important elements that must be present in the settlement of zakat payments. Muzakki is a person who is obliged to pay zakat, both zakat fitrah and zakat maal.

People who have fulfilled the requirements to give zakat and pay their zakat have lost their obligations. Given that the law of paying zakat is obligatory.

The right of a muzakki after carrying out their obligations, namely that they will be free from the obligation to pay zakat. Within the scope of Islam that alone is the absolute right which is obtained by a muzakki.

However, within the scope of the State of Indonesia which has been clearly regulated in Law Number 23 of 2011 concerning Zakat Management, one of the muzakki's rights to pay their zakat through BAZNAS, the muzakki will receive proof of zakat deposits. The proof of zakat deposit here is the NPWZ (Zakat Obligatory Identification Number). NPWZ can be used as a deduction for income tax later. This is in line with

²⁸ Article 6 Law of the Republic of Indonesia Number 23 of 2011 concerning Management of Zakat

the provisions in Article 22-23 of Law Number 23 Year 2011 concerning the BAZNAS Regulation which reads²⁹

“Article 22

Zakat paid by muzakki to BAZNAS or LAZ is deducted from taxable income

Article 23

(1) BAZNAS or LAZ is obliged to provide proof of payment of zakat to each muzakki.

(2) Proof of payment of zakat as referred to in paragraph (1) is used as a deduction from taxable income. ”

Zakat as a deduction for income tax is a fairly advanced way, but its implementation is still not maximal because many people still do not know about the function of zakat paid to registered institutions / entities that can reduce income tax. The administrative aspect of zakat that can be used as a tax deduction is the personal gross income of Muslims or business entities. The net proceeds from zakat deduction can be paid to the Directorate General of Taxes by bringing proof of payment of zakat (BSZ).³⁰

²⁹ Law of the Republic of Indonesia Number 23 of 2011 concerning Management of Zakat

³⁰ Sri Andriani dan Fitha Fathya, “Zakat as a deduction for corporate income tax Amil Zakat ”, JRAK, Vol. 4 No. 1 (2013) h. 31. <https://media.neliti.com/media/publications/4444-ID-zakat-sebagai-pengurang-pajak-penghasilan-pada-badan-amil-zakat.pdf>

6. The Zakat Collecting Unit (UPZ)³¹

The Zakat collection unit (UPZ) is an organization formed by BAZNAS, Provincial BAZNAS, or Regency / City BAZNAS to help BAZNAS collect zakat. BAZNAS was formed based on the decision of Keta BAZNAS.

BAZNAS formed UPZ in several institutions, but the institution was adjusted to the scope of the BAZNAS which formed the UPZ, if the national BAZNAS was formed then the UPZ would be in the national institution, if it formed the Provincial BAZNAS then the formed UPZ would be at the institution within the scope of the Province, and if the UPZ is the BAZNAS of the Kabupaten / city, then the UPZ is located in the Regency / City institution.

Because the Zakat collection unit (UPZ) is an organization under BAZNAS, the UPZ is regulated in the National Amil Zakat Board Regulation Number 2 of 2016 Concerning the Formation and Administration of Zakat collection units.

UPZ has the duty to assist BAZNAS, Provincial BAZNAS, or Regency / City BAZNAS to collect zakat in accordance with the institution concerned. However, UPZ can also carry out the task of assisting the distribution and use of zakat based on the authority of BAZNAS.

³¹ Regulation of the National Amil Zakat Agency Number 2 of 2016 concerning the Establishment and Work Procedure of the Zakat Collecting Unit

In Article 11 paragraph 6 of the Regulation of the National Amil Zakat Agency Number 2 of 2016 concerning the Formation and Operation of Zakat collection units it is explained that the UPZ Management has the following duties:

- a. Determine the UPZ RKAT after receiving Advisory consideration
- b. Evaluate the implementation of tasks and functions of UPZ
- c. Arranging zakat collection planning
- d. Carry out the collection of zakat
- e. Carry out muzakki data management
- f. Carry out socialization and education muzakki
- g. Providing zakat consulting services
- h. Submit the results of collection of zakat to BAZNAS in accordance with the level.

In addition to UPZ tasks, UPZ also has the following functions:

- a. Zakat socialization and education at each Institution which houses UPZ
- b. Collection of zakat in each institution that houses UPZ
- c. Data collection and muzakki services at each Institution that houses UPZ
- d. Submission of Zakat Obligatory Number (NPWZ) and Evidence of Zakat Deposit (BSZ) issued by BAZNAS, BAZNAS Privinsi, or Regency / City BAZNAS to muzakki in their respective Institutions

- e. Preparation of UPZ RKAT for the collection program and task of assisting the distribution and utilization of zakat BAZNAS, BAZNAS Povinsi, BAZNAS Regency / City
- f. Preparation of reports on collection activities and the task of assisting the distribution and utilization of zakat BAZNAS, BAZNAS Provincial, or BAZNAS Regency / City.



CHAPTER III

RESEARCH METHODS

A. Types of Research

The type of legal research used in this research is empirical legal research that focuses on muzakki rights in the legal relationship between UPZ and BAZNAS of Malang City. Empirical legal research is a legal research method that aims to see law in a real sense in the midst of society.³² In this case the writer will directly deal with the parties concerned, namely BAZNAS of Malang City and several UPZs under BAZNAS of Malang City.

B. Research Approach

This research uses a sociological juridical approach. The author's sociological juridical approach will be able to understand the existence of law in the midst of society. This approach is to see the legal aspects that exist in society.³³ This is to determine the muzakki rights in the legal relationship between UPZ and BAZNAS of Malang City.

C. Research Location

The research location is important in empirical research, because the research location is a place to get the data needed to complete a study. As for this study there are eight research sites, namely:

³² Jonaedi Efendi dan Johnny Ibrahim, *Metode Penelitian Hukum Normatif Dan Empiris*, (Jakarta: Kencana, 2016), h.150.

³³ Zainuddin Ali, *Legal Research Methods* (Jakarta: Sinar Grafika, 2011), h. 105.

1. BAZNAS City of Malang which is located on the street Majapahit Number 1, Kiduldalem, Klojen District, Malang City
2. UPZ Al-Mukhlisin Mosque which is located on the street Batubara Number 56 Purwantoro, Blimbing District, Malang City
3. UPZ Al-Huda Mosque which is located on the street Kendalsari, Tulusreo, Lowowaru District, Malang City
4. UPZ Al-Halal Mosque which is located on the street Kyai Parseh Jaya, Bumiayu, Kecamatan Kedungkandang, Kota Malang
5. UPZ Darul-Istiqamah Mosque which is located on the street Polowijen Number 2 RT 04 / RW 04 Polowijen, Blimbing District, Malang City

D. Data Sources

Data is information obtained from research results. The data obtained will be processed so that it will answer the core problems of this study. In this study, data will be obtained using primary data sources and secondary data sources.

1. Primary Data Source

Primary data material is data obtained directly from the main source³⁴. In the empirical research the main data was obtained by interviewing the informants. The informants used in this study are

- a) BAZNAS of Malang City : • Diniyah Ulla H.F as the
Administration Section of the 2018-

³⁴ Zainuddin Ali, *Legal Research Methods*. h. 106.

2020 period

- Faiza Millati, S. Pd as the Financial Department of the 2018-2020 period
- Sulthon Hanafi, SE., MM as the Financial Department of the 2020-2015 period
- Mohamat Chazim Fikri, S.Akun as the financial staff of the 2020-2025 period

- b) UPZ Al-Mukhlisin Mosque : • Mr. Miftahul Huda as Chairman of UPZ Al-Mukhlisin Mosque
- Mr. Puryadi as Secretary
 - Mr. Akhmad Mukhlisin as General Maid
- c) UPZ Al-Huda Mosque : Mr. Didik Widyanto as Treasure of UPZ Al-Huda Mosque
- d) UPZ Al-Halal Mosque : Mr. Abd. Rohim as Chairman of UPZ Al-Halal Mosque
- e) UPZ Darul Istiqamah Mosque : • Mr. H. Ahmad Fauzan as Chairman of UPZ Darul Istiqomah Mosque
- Mr. Nurul Huda as Treasure

2. Secondary Data Source

Secondary data is data obtained from legislation, official documents, books relating to the object of research.³⁵ Secondary data material is usually used to provide an explanation of the primary data source. the data used by the author as secondary data are the Law of the Republic of Indonesia Number 23 of 2011 concerning Management of Zakat and Government Regulation of the Republic of Indonesia Number 14 of 2014 concerning the Implementation of Law Number 23 of 2011 concerning Management of Zakat.

E. Data Collection Techniques

Data collection techniques are methods or methods used to collect data obtained. The method used by the author is as follows

1. Interview

Interview method is a method of collecting data which is considered the most effective method in field research because interview researchers can face to face with respondents to obtain the required data.³⁶

So that the writer can directly ask all things related to the object of research. Interview techniques are divided into three types, that are;

- a) Structured interviews, this technique is used as a technique in collecting data if you already have an idea of what will be obtained.

³⁵ Zainuddin Ali, *Legal Research Methods*. h. 106.

³⁶ Bambang Waluyo, *Legal Research in Practice*, (Jakarta: Sinar Grafika, 2008), h. 57

- b) Semistructured interviews are used to find problems more openly, informants are asked to express their thoughts.
- c) Unstructured interviews are interviews conducted freely without using systematic interview guidelines, and only based on the outline of the problem.

In this research, the authors used structured interview techniques, namely by conducting interviews with BAZNAS Malang City, UPZ Masjid Al-Mukhlisin, UPZ Masjid Al-Huda, UPZ Masjid Al-Halal, and UPZ Masjid Darul Istiqamah to obtain the data needed in the study.

2. documentation

Documentation is a data collection technique that uses literature studies.³⁷ In this case, books, journals, articles, laws and so on are of course related to the author's research on muzakki rights in the legal relationship between UPZ and BAZNASof Malang City.

F. Data Analysis Methods

Tahap selanjutnya yang harus dilakukan setelah mengumpulkan data-data penelitian yaitu melakukan analisis data, hal ini dimaksudkan agar peneliti bisa mengetahui hasil akhir dari penelitiannya. Metode analisis data yang digunakan dalam penelitian ini yaitu metode analisis data kualitatif oleh Miles dan Huberman. Metode analisis data yang terbagi ke dalam tiga tahapan, yaitu:

³⁷ Burhan Sofa, *Legal Research Methods*, (Jakarta: PT. Rineka Cipta, 2004), h.59

1. Reduksi Data (*data reduction*)

The next step that must be done after collecting research data is to conduct data analysis, this is intended so that researchers can find out the final results of the research. The data analysis method used in this study is the qualitative data analysis method by Miles and Huberman. The data analysis method is divided into three stages, taht are:

2. Data Reduction

Data Reduction is the activity of sorting and selecting data collected, sorting and focusing on the main and important things. With that, the data that has passed the data reduction process will provide a clear picture and make it easier for researchers to carry out the next stage of the analysis process.

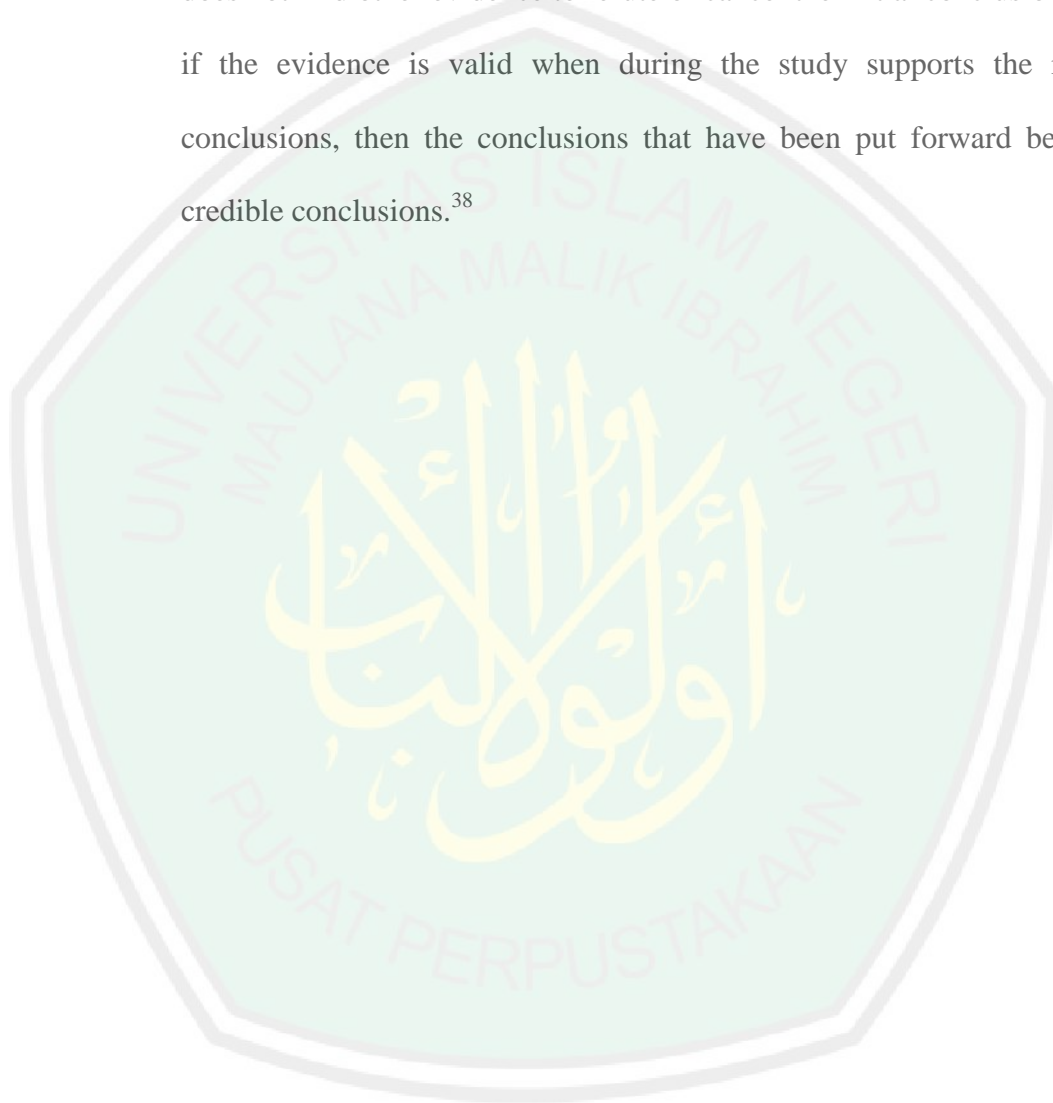
3. Data Display

The data presentation stage is the stage of presenting the data that has been reduced so that it will later assist the researcher in drawing conclusions from a study. researchers will describe the data that has been sorted in the form of descriptions.

This study examines the performance of four UPZ (Zakat Collection Units) under the auspices of BAZNAS Malang. The four UPZs will be distinguished and presented in tabular form so that it will be easier for researchers. Furthermore, researchers also complete with data based on Malang City BAZNAS.

4. *conclusion drawing / verification*

The initial conclusion can be drawn by the researcher, but the initial conclusion is only temporary and will not change if the researcher does not find other evidence to refute or cancel the initial conclusion. But if the evidence is valid when during the study supports the initial conclusions, then the conclusions that have been put forward become credible conclusions.³⁸



³⁸ Bachtiar, *Legal Research Methods*, (Tangerang: UNPAM PRESS, 2018), h. 170-172

CHAPTER IV

DATA EXPOSURE AND DATA ANALYSIS

A. Overview of Research Objects

1. BAZNAS of Malang City

a. A History of BAZNAS of Malang City

The National Amil Zakat Agency (BAZNAS) is an official body established directly by the government based on Presidential Decree of the Republic of Indonesia Number 8 of 2001 concerning the National Amil Zakat Agency. The Presidential Decree was adopted on January 17, 2001.

In 2011, the Law that regulates the management of zakat was born, namely Law Number 23 Year 2011 regarding Zakat Management. The existence of this Law further strengthens the existence of BAZNAS in Indonesia.

BAZNAS Malang City was established in 2005 based on the Decree of the Mayor of Malang Number 465 of 2004 concerning the Management of Zakat, Infaq and Alms.³⁹

b. Vision and Mission of The Organization

Vision of BAZNAS City of Malang

“Preservation of BAZNAS City of Malang officers who are trustworthy in delivering *muzakki*, *mustahik* who are prosperous, independent, and respectful”

³⁹ <https://baznas.malangkota.go.id/profil/sejarah/>, accessed on April 1, 2020

Mission of BAZNAS City of Malang

- 1) Cultivating zakat, infaq, shadakoh (ZIS) to the people of Malang City.
- 2) Improving the quality of faith and piety muzakki muztahik in delivering Malang City people who are Baldatun Thayyibatun wa Rabbun Ghafur.
- 3) Carry out the role of BAZNAS of Malang City in empowering dhu'afa, the needy, the poor who are independent in improving better welfare.
- 4) Carry out the functions of Malang City BAZNAS that have high integrity capability, effective, and responsible in providing excellent service to the people of Malang City.⁴⁰

c. Purposes

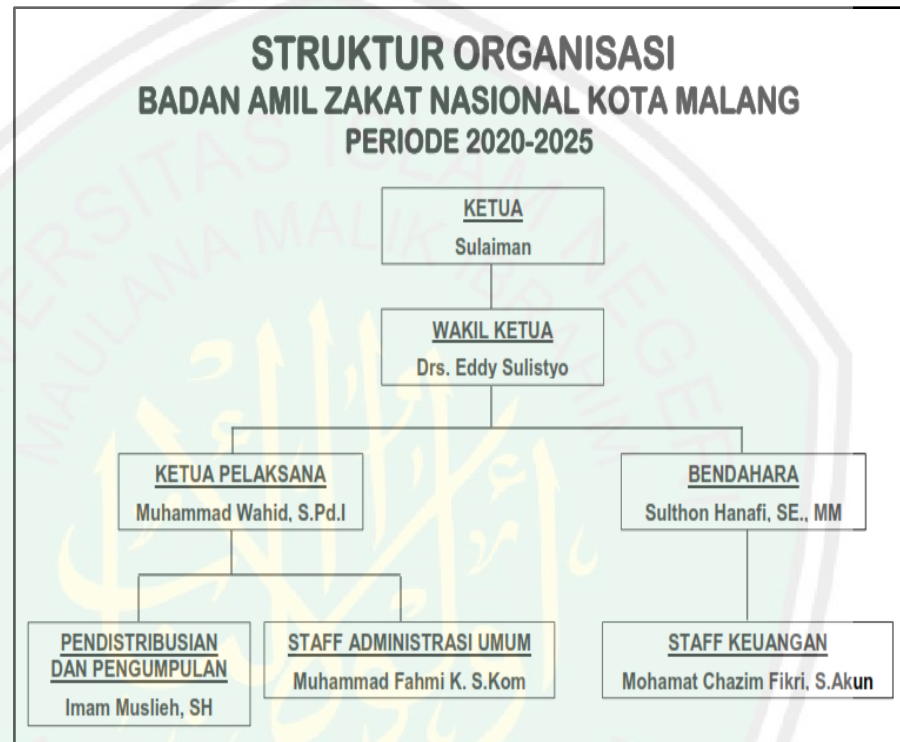
Purposes of BAZNAS of Malang City

- a. Improving the quality of faith and devotion, as well as the poorer and better standard of living of the poor and prosperous.
- b. Completing the function of BAZNAS in Malang in collecting, distributing zakat, infaq and shodaqoh which is appropriate, effective, transparent and accountable.
- c. Maintaining a harmonious, synergistic relationship between BAZNAS Malang City (UPZ), government institutions, private

⁴⁰ <https://baznas.kotamalang.go.id/profil/visi-misi/>, accessed on 02 April 2020

institutions and elements of society in shading welfare and prosperity.

d. Structure of The National Amil Zakat Agency (BAZNAS) of Malang City 2018-2023



Picture 4.1 Structure of the National Amil Zakat Agency (BAZNAS) Malang City

2. UPZ Al-Mukhlisin Mosque

UPZ Al-Mukhlisin Mosque was inaugurated based on Decree of the Chairperson of the National Amil Zakat Agency Number: 0379 / BAZNAS-MLG / V / 2017 on Tuesday May 30, 2017. UPZ Al-Mukhlisin Mosque is located on street Batubara Number 56 Purwantoro, Blimbing District, Malang City.

Tabel 4.1 Management Structure of Zakat Collection Unit
(UPZ) Al Muhlisin Mosque

NO	POSITION	NAME
1.	Advisory	Head of Purwantoro Urban Village
2.	Supervisor	H. Abdul Manaf
3.	Chairman	Miftakhul Huda, S.Pd
4.	Secretary	Puryadi
5.	Treasurer	H. Mustofa
6.	UPZ Coordinator	- Ahmad Mukhlisin, S.Pd.I - Sodikin

3. UPZ Masjid Al-Huda

The Al-Huda Mosque (UPZ) Alms Collection Unit is one of the UPZs located in Lowokwaru District, which is precisely at Jalan Kendal Sari, Tulusrejo, Lowokwaru District of Malang City. UPZ Al-Huda Mosque was inaugurated through a Decree of the Chairperson of the National Amil Zakat Agency with Number: B.1 / KP.001 / 088 / IV / 2019 on Tuesday, April 30, 2019.

Table 4.2 The composition of the Board of Management of the Zakat Collection Unit (UPZ) of Al-Huda Kendalsari Mosque in 2019-2024 Period

NO	POSITION	NAME
1.	Advisory	Afandi Mansyur, SH., M.Hum
2.	Chairman	Rahman Moha
3.	Secretary	Didik Widiyanto
4.	Treasurer	Didi Suryanto

5.	Excecuting Collector	- Ryan Bagus Permadi - Fery
----	----------------------	--------------------------------

4. UPZ Al-Halal Mosque

UPZ Al-Halal Bumiayu Mosque is one of the UPZ that was inaugurated in 2017, precisely on June 19, 2017. UPZ Al-Halal Mosque was inaugurated through Decree Number 0448 / BAZNAS-MLG / VI / 2017. UPZ Al-Halal Mosque is located on Jalan Kyai Parseh Jaya, Bumiayu, Kedungkandang District, Malang City.

Table 4.3 Management Structure of Al-Halal Mosque Zakat Collection Unit (UPZ) for 2017-2022

NO	POSITION	NAME
1.	Advisory	Ta'mir of Al-Halal Mosque
2.	Chairman	Abd. Rohim
3.	Vice Chairman	Misbah Z.
4.	Secretary	Inggar W.
5.	Treasurer	Slamet S.

5. UPZ Darul-Istiqamah Mosque

Zakat Collection Unit (UPZ) of Darul Istiqamah Mosque which is located on Jalan Polowijen Number 2 RT 04 / RW 04 Polowijen, Blimbing District of Malang City was inaugurated through Decree of the Chairperson of the National Amil Zakat Board Number: B.1 / KP.001 / 104 / V / 2019 concerning the Establishment of the Management of the Zakat Collection Unit (UPZ) of Darul Istiqomah Mosque, Polowijen

Village, 2019-2024 Period. The decree was set on Tuesday, May 7, 2019 and ended on May 31, 2024.

Table 4.4 Management Structure of Zakat Collection Unit (UPZ) of Darul Istiqomah Mosque, Polowijen Village, 2019-2024 Period

NO	POSITION	NAME
1.	Advisory	Drs. H. Anwar Salim Drs. Hari Basuki Drs. H. Kristiawan
2.	Chairman	H. Ahmad Fauzan
3.	Vice Chairman	Agus Dwi Setiono
4.	Secretary I	Nurul Huda
5.	Secretary II	Joko Malis
6.	Treasurer I	Handoyo
7.	Treasurer II	Andik
8.	Collection and Distribution officer	- Suryanto - Arif Arifin - Timbul - Eko Budi S. - Wiji - Zainul Arifin - Diik - Muhdor

B. Muzakki's Rights in Legal Relations with UPZ and BAZNAS of Malang City

The regulation regarding zakat in Indonesia is regulated in Law Number 23 Year 2011 concerning Zakat Management. A law will not be complete without a government regulation as the implementing regulation. Therefore, zakat regulation in Indonesia is also regulated in Government Regulation Number 14 of 2014 concerning Implementation of Law Number 23 of 2011 concerning Zakat Management.

In Law Number 23 Year 2011 concerning Zakat Management, it is explained that one of the principles in managing zakat is legal certainty. All elements in zakat certainly have legal certainty as these principles, both muzakki, mustahik, zakat property, and amil zakat.

In addition to legal certainty, the legal world also recognizes the term legal relationship. This research will examine how the legal relationship between muzakki and amil zakat. Amil zakat here is focused on UPZ under BAZNAS Malang City and Malang City BAZNAS, namely UPZ Al-Mukhlisn Mosque, UPZ Al-Huda Mosque, UPZ Al-Halal Mosque and UPZ Darul Istiqomah Mosque.

Furthermore, the researcher will explain how muzakki's legal certainty rights in legal relations with UPZ and BAZNAS Malang City.

1. BAZNAS of Malang City

BAZNAS Malang City is the official National zakat management body located in Malang City. BAZNAS Malang City is located on Jalan Majapahit, Number 1, Klojen District, Malang City. BAZNAS Malang City was founded in 2005.

The tasks of BAZNAS are collecting ZIS funds (Zakat, Infaq, Alms) from muzakki (people who are obliged to pay zakat), distributing to mustahik (people who are entitled to receive zakat), utilizing ZIS funds (Zakat, Infaq, Alms), and reporting. implementation of ZIS management to BAZNAS Province and District / City Governments.⁴¹

⁴¹ Law Number 23 Year 2011 Concerning Zakat Management.

Muzakki is an important component in the implementation of zakat payments. Muzakki is a Muslim or one who is obliged to pay his zakat because he has met the requirements for paying zakat.⁴²

Muzakki who pays his zakat at BAZNAS Malang City will later receive proof of zakat payment, as conveyed by Mr.. Sulton Hanafi, SE., MM.

“muzakki who give zakat will later get a NPWZ, the NPWZ can be used as a deduction for zakat income.”⁴³

The following is an example of a NPWZ image (Zakat Obligatory Identification Number)⁴⁴



⁴² Article 1 of Law Number 23 Year 2011 concerning Management of Zakat.

⁴³ Sulton Hanafi, *interview* (Malang, 12 November 2020).

⁴⁴ <https://twitter.com/baznasindonesia/status/851072221363789824/photo/1>



BAZNAS
 Jl. Kebon Sirih Raya No. 57, Jakarta Pusat 10340
 Telp : (021) 390 4555, Fax : (021) 391 3777, website : www.baznas.or.id, e-mail : baznas@baznas.or.id

Picture 4.2. The form of NPWZ Card

In digital era, other than manual registration at the BAZNAS office, you can also register an NPWZ online, muzakki can access the link <https://baznas.go.id/registrasi>, on that link muzakki must fill in his data.⁴⁵

⁴⁵ <https://baznas.go.id/registrasi>


BAZNAS
 Badan Amil Zakat Nasional

Registrasi Muzaki

Daftarkan diri anda untuk memperoleh NPWZ guna mendapatkan pengurangan pajak. Untuk menjadi muzakki, anda harus/ telah berdonasi melalui rekening Baznas.

<p>Nama *</p> <input type="text" value="Masukkan nama lengkap"/>	<p>Nomor KTP *</p> <input type="text" value="Masukkan Nomor KTP"/>
<p>Alamat *</p> <input type="text" value="Tuliskan alamat lengkap Anda."/>	
<p>Nomor HP *</p> <input type="text" value="Masukkan Nomor HP"/>	<p>Email *</p> <input type="text" value="Masukkan alamat email Anda"/>
<p>Nomor Telepon Rumah</p> <input type="text" value="Masukkan Nomor Telepon Rumah"/>	<p>Nomor Rekening Bank</p> <input type="text" value="Masukkan Nomor Rekening Bank"/>
<p>Atas Nama Rekening</p> <input type="text" value="Masukkan Atas Nama Rekening"/>	<p>Cabang Bank</p> <input type="text" value="Masukkan Cabang Bank"/>
<p><input type="checkbox"/> Saya bukan robot</p> <div style="text-align: right;">  <small>reCAPTCHA</small> <small>Privasi • Persyaratan</small> </div>	
<input type="submit" value="Submit"/>	

Picture 4.3. Online NPWZ registration form

According to Mr.. Fikri, NPWZ is not only given to people who pay zakat, but people who pay infaq, alms or other social funds will also get NPWZ.

“NPWZ is not only for people who give zakat, sis, NPWZ can also be obtained by people who pay infaq, alms and

other social funds. Even though the physical form is only one card, it can be used for infaq, zakat and social funds.”⁴⁶

Although the NPWZ card can be used for ZIS funds, the management of ZIS funds and social funds in BAZNAS is done separately. Management and distribution of ZIS funds are carried out separately, in accordance with sharia regulations. Given that zakat funds are clearly stated who has the right to receive it. Not only distribution, the form of a report on the recapitulation of ZIS funds and other social funds is also carried out separately, both in terms of collection and distribution.

2. UPZ Al-Mukhlisin Mosque

UPZ Al-Mukhlisin Mosque is located at Batubara street Number 56 Purwantoro, Blimbing District, Malang City. UPZ Masjid Al-Mukhlisin was inaugurated based on the Decree of the Chairman of BAZNAS on May 30, 2017.

UPZ Masjid Al-Mukhlisin helps BAZNAS work programs to reach the community as well as disseminates and educates the public and introduces the public to BAZNAS and UPZ institutions. In addition, even though the name is a Zakat Collecting Unit, the task of UPZ is not only to collecting ZIS funds but also distributing them as well. As stated by Mr..

Miftahul Huda as chairman of the UPZ Masjid Al-Mukhlisin

“What is the task of UPZ?, collecting zakat and distribute it too. So not only as a collector or as a distributor, but we do both of them.”⁴⁷

⁴⁶ Mohamat Chazim Fikri, *online interview (Malang, January 15, 2020)*.

The method of collecting ZIS funds from muzakki carried out by several ways, namely fundraising through the UPZ Masjid Al-Muhlisin secretariat office, pick-up services for ZIS funds to donors' houses, cash deposits or transfers in Bank Muamalat accounts, and the Infaq movement each month. Not only that, the collection of zakat carried out by UPZ Masjid Al-Mukhlisin during the month of Ramadan will increase, in addition to additional zakat fitrah funds, but also because many people feel that zakat is more important during the month of Ramadan.⁴⁸

Muzakki who give zakat to amil zakat UPZ Al-Mukhlisin mosque will get a receipt issued by UPZ Al-Mukhlisin mosque as proof that they have fulfilled the zakat obligation. The following is a picture of the receipt for the muzakki

BADAN AMIL ZAKAT NASIONAL KOTA MALANG UNIT PENGUMPUL ZAKAT (UPZ) MASJID AL MUHLISHIN		TANDA TERIMA	
BAZNAS Jl. Batubara 56 RW. VIII Purwantoro Malang HP : 089606295250 - 085101477646		NO : 000153	Malang, 22.05.2020
TELAH TERIMA DARI			
Name	P. ASING	Pembayaran	<input checked="" type="checkbox"/> Zakat <input type="checkbox"/> Infaq <input type="checkbox"/> Curban <input type="checkbox"/> Lain-lain
Alamat	Jl. BATUBARA 56	Keterangan	ZAKAT MAL 1491 H.
RT/RW	09 / D8		
Kelurahan	PURWANTORO		
Kecamatan	BELIMAU		
No. HP	081235073140		
Terbilang	Rp. 25.000.000,-	Penyelot	Penerima
Dengan Huruf	Rp. 25.000.000,-		
Rekening UPZ Masjid Al Muhlisin di Bank Muamalat NO. REK. 7110070440			

⁴⁷ Miftahul Huda, *interview (Malang, March 20, 2020)*.

⁴⁸ Puryadi, *interview (Malang, March 20, 2020)*.

BAZNAS
UNIT PENGUMPUL ZAKAT (UPZ)
MASJID AL MUHLISHIN
Jl. Sutubara 56 RM. VIII Purwantoro Malang
HP : 085606205250 - 085101477646

TANDA TERIMA
NO: 000177
Malang,

TELAH TERIMA DARI

Nama: _____ Pembayaran: Zakat Infaq Qurban Lain-lain

Alamat: _____ Keterangan: _____
RT/RW _____
Kelurahan _____
Kecamatan _____

No. HP _____ Penyetor _____ Penerima _____
Terbilang: Rp. _____
Dengan Huruf: _____

Rkening UPZ Masjid Al Muhlisiin di Bank Muamalat NO. REK. 7110070440

Picture 4.4. The form of receipt that will be received by muzakki after paying zakat to UPZ Al-Mukhlisin Mosque

Mr. Puryadi added that Muzakki who pays his zakat at the UPZ Al-Mukhlisin Mosque can also get a NPWZ later, UPZ will report to BAZNAS Malang City to get a NPWZ for the muzakki..⁴⁹

In addition to obtaining receipts issued by UPZ Al-Mukhlisin Mosque, muzakki can also participate in distribution zakat to mustahik, as presented by Mr. Puryadi

“after muzakki zakat, then for further muzakki can be involved or witness / know the report on the distribution of property zakat to mustahik zakat.”⁵⁰

3. UPZ Al-Huda Mosque

UPZ Al-Huda Mosque was inaugurated through a Decree of the Head of BAZNAS Malang City on April 30, 2019. UPZ Al-Huda Mosque is located on Kendalsari street, Tulusrejo, Lowokwaru District, Malang

⁴⁹ Puryadi, *online interview (Sumenep, December 31, 2020)*.

⁵⁰ Puryadi, *interview (Malang, 12 November 2020)*.

City. The management of zakat by UPZ Masjid Al-Huda in collaboration with the Ta'mir board of Al-Huda Mosque.

The scope of management of zakat, infaq and alms (ZIS) funds, both collection and distribution at UPZ Masjid Al-Huda, is only focused on 2 RWs, namely RW 9 and RW 10, Tulusrejo Village, Lowokwaru District, Malang City. As stated by Mr. H. Slamet Reyadi

“we focus on two RWs, RW 9 and RW 10, Tulusrejo Village, so what? So that everyone will feel prosperous if they only focus on this. Moreover, there are many mosques in this area, if other mosques move like this, In Sha Allah it will be evenly distributed”⁵¹

The collection method of ZIS funds at Al-Huda Mosque is by providing a box specially provided to collect ZIS funds at the mosque location. In one week the funds collected are around Rp. 2,000,000. The Charity Box will be opened every Friday. Except for zakat Fitrah payment by muzakki, it will only be recorded for use in the data report. Therefore UPZ Masjid Al-Huda does not provide receipts for muzakki. This was explained by Mr. Didik as treasurer.

“What we have done so far has nothing to do with muzakki, because in our place there is a special charity box for orphans and dhu'a, so there are no receipts or anything else”⁵²

4. UPZ Al-Halal Mosque

UPZ Al-Halal Mosque is located on Kyai Parseh Jaya street, Bumiayu Kedungkandang District, Malang City. UPZ Masjid Al-Halal

⁵¹ Slamet Reyadi, *interview (Malang, March 21, 2020)*.

⁵² Slamet Reyadi, *online interview (Sumenep, 12 November 2020)*.

was inaugurated through a Decree of the Head of BAZNAS Malang City since 19 June 2017.

UPZ is required to support and assist in the implementation of the BAZNAS program as its job is to help manage ZIS funds. UPZ Al-Halal Mosque has 3 service programs which are shortened to 3M, namely picking up ZIS funds, receiving ZIS funds and distributing to people who are entitled to receive (Musahik). As shown in the Power Point given by Mr.. Abd. Rohim as chairman of the UPZ Masjid Al-Halal.





Picture 4.5. UPZ Al-Halal Mosque Service Program

Mr. Abd. Rohim as chairman of the UPZ Masjid Al-Halal said that

“Muzakki who want to give zakat at UPZ Masjid Al-Halal come directly to the office, some have to be picked up according to the promise or agreement, besides that by

means of pamphlets and also on studies and on Friday prayers”⁵³

In addition to the service program provided by UPZ Masjid Al-Halal, there are also goals and objectives of these programs. There are 3 Goals and objectives which are shortened to 3P. Namely Productive, Educational and social problems. This is also included in the Power Point given by Mr. Abd Rohim to researchers.



Picture 4.6. Targets and Purposes of UPZ Al-Halal Mosque

The scope of ZIS fund management by UPZ Masjid Al-Halal is only specifically for the mosque environment at the RW level. So far, the program that has been implemented and has become the routine program of UPZ Masjid Al-Halal is two programs, namely *du'afa* compensation and circumcision for sholeh children. The pious child circumcision program is carried out every year with approximately 70 to 100

⁵³ Abd. Rohim, *online interview* (Sumenep, 12 November 2020).

participants. Meanwhile, a program that is still being pioneered is a program in the field of education due to the lack of educational volunteers.

Muzakki who gives zakat at the UPZ Al-Halal Mosque gets a receipt issued by the UPZ Al-Halal Mosque as proof that he has given zakat. After the zakat fund is received by UPZ, it will be registered with a number, then the nominal zakat fund will be recorded which will be used as material for reports to BAZNAS Malang City.

The image displays two versions of a zakat receipt form titled "UPZ AL HALAL" and "TANDA TERIMA DARI MUZAKKI".

The top receipt is filled out with the following information:

- MUZAKKI:** M. HASIM
- Talch di terima dari (Zakat, Infaq, Sadaqah):** 5.000.000 (Lima ribu lima ratus)
- Alamat, nomer Hp:** P. P. HD. 0100 322 441
- MUZAKKI Signature:** [Handwritten signature]
- PETUGAS UPZ AL HALAL:** [Circular stamp of MAJLIS MUHABIBIN SUNGAILI]

The bottom receipt is a blank form with the same layout and fields.

Picture 4.7. The form of receipt that will be received by muzakki after paying zakat to UPZ Al-Halal Mosque

Pak Rohim added that muzakki who give zakat at the UPZ Al-Halal Mosque do not automatically get NPWZ as give zakat directly through BAZNAS Malang City, according to him this is not possible to apply in the village.

“The NPWZ for ASN can usually appear because it is immediately cut by the system. For muzaki who are in the UPZ class or village. It is not possible, after all, it has been inputted by the city basnas. Those who directly go to BAZNAS in the city can get a NPWZ, usually already registered”⁵⁴

5. UPZ Darul Istiqomah Mosque

UPZ Darul Istiqomah Mosque is located on Polowijen street Number 2 RT 04 / RW 04 Polowijen, Blimbing District, Malang City. UPZ Darul Istiqomah Mosque was inaugurated through a Decree of the Head of BAZNAS Malang City in May 2019.

UPZ Darul Istiqomah Mosque specializes in management in the form of collecting and distributing ZIS funds only to congregations. Therefore, UPZ Darul Istiqomah Mosque conducts socialization and education about zakat only to the congregation. Data collection on mustahik and muzakki is also limited to the congregation. as he said

“This UPZ only houses this Darul Istiqomah Mosque congregation”⁵⁵

He also added that the economic conditions of the congregation were still below average, so the existence of BAZNAS and one of the

⁵⁴ Abd. Rohim, *online interview (Sumenep, 31 December 2020)*.

⁵⁵ Nurul Huda, *interview (Malang, March 20, 2020)*.

BAZNAS programs in terms of economy would greatly help raise the economic level of mustahik later.

Apart from socializing and educating the congregation about zakat, UPZ carries out all the tasks entrusted to UPZ and supports all BAZNAS programs in Malang City. as expressed by Mr. Fauzan

“UPZ is actually an accomplice of BAZNAS, BAZNAS only needs reports, our management”⁵⁶

When congregants or people outside the mosque congregation want to give zakat at the UPZ Darul Istiqomah Mosque, they can immediately confirm or contact the UPZ by coming directly to the mosque or the UPZ office where the UPZ office is located in the same area as the Darul Istiqomah Mosque.

Muzakki who tithes at the UPZ Darul Istiqomah Mosque will get a receipt issued by the UPZ Darul Istiqomah Mosque as proof that he has given zakat and a receipt of zakat funds. The following is the form of the UPZ Darul Istiqomah Mosque receipt

⁵⁶ Ahmad Fauzan, *interview (Malang, March 20, 2020)*.

SLIP PENERIMAAN
No. 000404

UNIT PENGUMPUL ZAKAT
(Zakat, Infaq Shodaqoh)
DARUL ISTIQOMAH
0821-3234-2945 / 0853-3419-7110
Jl. Polowijen II / 69 A Malang

Bismillahirrahmanirrahim

1. Nama Lengkap : NADIA RIZKI FATMA
2. Alamat Lengkap : Polowijen 232 A RT 9/9
No. Telp / HP :
Email :

Dengan ini mengamankan :

Zakat Fitrah Untuk 1 Jiwa (Nama Muzaki)
Berupa : Beras Sebanyak 3 Kg
 Uang Sebesar Rp. _____

Zakat Maal Rp. _____

Shodaqoh Yatim
Berupa Beras Sebanyak Rp. _____
 Uang Sebesar Kg. _____

Fidyah Berupa Beras Sebanyak Rp. _____
 Uang Sebesar Kg. _____

Lain - lain

Muzaki : _____
Nama Lengkap : NADIA

Malang, 23-05-2019
Pelanggan : _____
Nama Lengkap :

Melalui UPZ DARUL ISTIQOMAH Malang untuk disalurkan kepada yang berhak menerimanya.

SLIP PENERIMAAN
No. 000404

UNIT PENGUMPUL ZAKAT
(Zakat, Infaq Shodaqoh)
DARUL ISTIQOMAH
0821-3234-2945 / 0853-3419-7110
Jl. Polowijen II / 69 A Malang

Bismillahirrahmanirrahim

1. Nama Lengkap :
2. Alamat Lengkap :
No. Telp / HP :
Email :

Dengan ini mengamankan :

Zakat Fitrah Untuk Jiwa (Nama Muzaki)
Berupa : Beras Sebanyak Kg
 Uang Sebesar Rp. _____

Zakat Maal Rp. _____

Shodaqoh Yatim
Berupa Beras Sebanyak Rp. _____
 Uang Sebesar Kg. _____

Fidyah Berupa Beras Sebanyak Rp. _____
 Uang Sebesar Kg. _____

Lain - lain

Muzaki : _____
Nama Lengkap :

Malang, _____
Pelanggan : _____
Nama Lengkap :

Melalui UPZ DARUL ISTIQOMAH Malang untuk disalurkan kepada yang berhak menerimanya.

Picture 4.8. The form of receipt that will be received by muzakki after paying zakat to the UPZ Darul Istiqomah Mosque

BAZNAS Malang City in maintaining the spirit of UPZ in carrying out its duties, Malang City BAZNAS is very communicative with UPZ administrators, and always holds training, training, workshops and comparative studies with UPZ in other cities. Mr. Fauzan and Mr. Huda said

that yesterday they participated in a comparative study with UPZ under the auspices of BAZNAS Yogyakarta.

In previous years muzakki who tithe through UPZ did not automatically get NPWZ, but for 2021 it has been announced for muzakki who tithe through UPZ under the auspices of BAZNAS Malang City will automatically get NPWZ too, this was explained by Mr. Mohamat Chazim Fikri as Staff finance.⁵⁷

C. Analysis

BAZNAS Malang City utilizes the UPZ as an extension in carrying out its duties in the midst of society. Where is the task of BAZNAS itself, namely collecting, distributing, utilizing ZIS funds and reporting periodically.

The Publication and Network Division of the Strategic Kajian Center (PUSKAS) BAZNAS in Nenden Mirawati, Hendri Tanjung and Suyud Arif, stated that the Indonesian government is serious in its efforts to promote zakat in Indonesia, this can be seen from the existence of special regulations governing the management of zakat in Indonesia. Even the regulations that regulate zakat are not only one regulation, but there are several regulations that regulate, namely regulations in the form of laws which are then followed

⁵⁷ Mohamat Chazim Fikri, *online interview (Malang, 15 January 2020)*.

by derivative regulations, namely Government Regulations as law implementing regulations.⁵⁸

In Indonesia, the management of zakat is regulated in Law Number 23 Year 2011. This law is an implementation of the principle of legal certainty. With the existence of this Law, all matters relating to the management of zakat both in terms of institutional structure, muzakki, mustahik and violations in zakat management are clearly regulated by law.

In the process of collecting zakat, muzakki is an important subject in this regard, because muzakki are the people who are obliged to pay their zakat, either directly to mustahik, or paid to amil zakat which bridges between muzakki and mustahik.

When muzakki pays zakat to amil zakat, the researchers here focus on amil zakat on BAZNAS Malang City, and the four UPZs under it, namely UPZ Al-Mukhlisin Mosque, UPZ Al-Huda Mosque, UPZ Al-Halal Mosque and UPZ Darul Istiqomah Mosque. Then it causes a legal relationship between muzakki and amil zakat.

According to M. Natsir Asnawi in his book entitled *The Law of Joint Assets, Legal Comparative Studies, Review of Norms, Jurisprudence, and Law Reform* states that the causes of legal relations are three things, namely agreements or contracts, legal events or actions and the last one is marriage.⁵⁹

⁵⁸ Nenden Mirawati, Hendri Tanjung dan Suyud Arif, "Analysis Of The Factors That Influence The Interest Of Muzakki To Give Zakat In BAZNAS City Of Bogor". *Jurnal Dinamika Penelitian: Media Komunikasi Sosial Keagamaan*. Vol. 19, Nomor 01, (2019) : 125-145. <https://core.ac.uk/download/pdf/333813627.pdf>

⁵⁹ M. Natsir Asnawi, *Joint Property Law, Legal Comparative Study, Norms Review, Jurisprudence, and Legal Reform*. h. 1-2

Of the three causes of a legal relationship, the legal relationship that occurs between the muzakki and BAZNAS Malang City and the UPZ under them is a legal relationship caused by an event or legal action. The legal action here is the process of paying zakat, infaq, alms and social funds by muzakki to BAZNAS Malang City or UPZ bellow it.

The bond between muzakki and amil zakat is bound by legal relations which will lead to rights and obligations. The rights received by muzakki after paying their zakat in religion are certainly apart from their obligations to Allah. Meanwhile, in terms of the State, the legal rights received by muzakki are a zakat receipt in the form of NPWZ (Zakat Obligatory Identification Number) where the NPWZ function is as a deduction for income taxpayers to the State. This is an implementation of the Law Number 23 of 2011 concerning Zakat Management which states

“Article 22

Zakat paid by muzaki to BAZNAS or LAZ is deducted from taxable income

Article 23

- (1) *BAZNAS or LAZ is obliged to provide proof of payment of zakat to each muzakki.*
- (2) *Proof of payment of zakat as referred to in paragraph (1) is used as a deduction from taxable income.”⁶⁰*

BAZNAS Malang City as well as other BAZNAS also provides NPWZ to muzakki as their right after paying their zakat. This is in

⁶⁰ Law of the Republic of Indonesia Number 23 of 2011 concerning Management of Zakat

accordance with Law Number 23 Year 2011 concerning Zakat Management which reads "BAZNAS or LAZ is obliged to provide proof of zakat payment to every muzakki."⁶¹

Muzakki who pays zakat, infaq, alms and social funds through UPZ under the auspices of BAZNAS Malang City will get a receipt issued by UPZ itself as proof that has paid zakat and as a sign of handing over zakat funds between muzakki and amil zakat (UPZ). Although not all UPZs provide receipts, the majority of UPZ issue receipts for muzakki.

Muzakki who pays zakat, infaq, alms and social funds to UPZ under the auspices of BAZNAS Malang City does not automatically get NPWZ. If muzakki wants NPWZ, then UPZ will submit it to City BAZNAS by attaching proof of payment of zakat, infaq, alms and social funds by muzakki. In 2021 will the provision of NPWZ to muzakki who pays zakat at UPZ under the auspices of BAZNAS Malang City be announced.

It should be, considering that UPZ is BAZNAS's long hand to the community. People who pay their zakat through UPZ should also have a NPWZ issued by BAZNAS. Because the muzakki, UPZ and BAZNAS are bound in a legal relationship which is regulated by laws and regulations. As in Article 16 of Law of the Republic of Indonesia Number 23 of 2011 concerning Zakat Management "In carrying out their duties and functions, BAZNAS, Provincial BAZNAS, and Regency / City BAZNAS can form UPZ in government agencies, State-Owned Enterprises, Regionally Owned

⁶¹ Law of the Republic of Indonesia Number 23 of 2011 concerning Management of Zakat

Enterprises, private companies, and representatives of the Republic of Indonesia abroad and can form UPZ at the sub-district, sub-district or other names, and other places”.⁶²

Described in Article 34 paragraph (1) and (2) Regulation of the National Amil Zakat Agency Number 2 of 2016 concerning the Establishment and Work Procedure of the Zakat Collecting Unit that in paragraph (1) “UPZ submits the Zakat Obligatory Identification Number (NPWZ) issued by BAZNAS. according to the level to the muzakki in each institution ", paragraph (2) reads" UPZ submits proof of payment of zakat (BSZ) issued by BAZNAS, Provincial BAZNAS, and District / City BAZNAS to muzakki in their respective institutions ". In BAZNAS Regulation Number 2 of 2016, it is explained that muzakki who pay ZIS funds to UPZ are also entitled to obtain the NPWZ issued by BAZNAS and also BSZ.

Basically, BAZNAS regulations do not fall into the hierarchy of Indonesian Legislation as described in Article 7 paragraph (1) of Law Number 12 Year 2011 Concerning Legislation. However, Article 8 paragraph (1) explains that *"Types of Legislation other than those referred to in Article 7 paragraph (1) include regulations stipulated by the People's Consultative Assembly, the People's Representative Council, the Regional Representative Council, the Supreme Court, the Constitutional Court, Financial Audit Board, Judicial Commission, Bank Indonesia, Ministers, agencies,*

⁶² Law of the Republic of Indonesia Number 23 of 2011 concerning Management of Zakat

institutions, or commissions at the same level as established by law or the government at the behest of law, the Provincial People's Representative Council, the Governor, the Regency / City Regional People's Representative Council, Regent / Mayor, Village Head or equivalent." And continued in Article 8 paragraph (2) which reads "Legislation as referred to in paragraph (1) is recognized for its existence and has binding legal force as long as it is ordered by a higher level of legislation or is established based on authority."

Article 8 paragraph (1) and (2) of Law Number 12 Year 2011 concerning Legislation explains that regulations in Indonesia are not limited to the type and hierarchy of legislation. Other regulations other than those mentioned in Article 7 of Law Number 12 Year 2011 concerning Legislation are still recognized and have binding legal force on condition that they are ordered by higher legislation or are established based on authority.⁶³

In an article written by Tsurroya Nurtyas Zhaputri, Basyirah Ainun and Lusiana Handayani entitled "Zakat as a deduction for taxable income for taxpayers in Banjarmasin City" explains that the way muzakki can get a gross income tax deduction from zakat payment is: muzakki must have a minimum income of 85 gram of gold or Rp. 42,500,000.00 / year or 3,542,000.00 / month. Zakat that can reduce income tax is zakat paid to institutions authorized by the State, because from that muzakki will get NPWZ and BSZ

⁶³ Joshua, "Case Difference Between Regional Regulation And Ministerial Regulation". <https://kawahukum.id/beda-kasta-antara-peraturan-daerah-dan-peraturan-menteri/> diakses pada 15 Februari 2021

which will be attached to the annual SPT when making income tax payments.⁶⁴

The meaning of tax in Law Number 16 of 2009 concerning Stipulation of Government Regulations in Lieu of Law Number 5 of 2008 concerning the Fourth Amendment to Law Number 6 of 1983 Concerning General Provisions and Tax Procedures in Article 1 states *"Tax is a mandatory contribution. to the state that is owed by private persons or bodies which are coercive based on law, without receiving direct compensation and used for the state's needs for the greatest prosperity of the people "*.⁶⁵

For the Muslim population in Indonesia this will be a double obligation that burdens them, the first in the form of an obligation to pay zakat as an obligation for their religion and the second in the form of an obligation to pay taxes for their country. In order to overcome this problem, efforts are made to find a way out so that the Indonesian Muslim population does not feel burdened, namely by finding a common ground between zakat and taxes. The government has made regulations that are a solution to this problem, namely with the existence of Law Number 36 of 2008 concerning Income Tax, Government Regulation Number 60 of 2010 concerning Compulsory Zakat and Religious Contributions that can be deducted from gross income, Law Number 23 of the year 2011 concerning Management of

⁶⁴ Tsuroyya Nurtyas Zhaputri, Basyirah Ainun dan Lusiana Handayani, "Zakat As A Deduction For Taxable Income For Taxpayers In Banjarmasin City". Prosiding Seminar Nasional: Manajemen, Akuntansi, dan Perbankan, [S.l.], v. 1, n. 1, p. 738-750, oct. 2018, <http://conferences.uin-malang.ac.id/index.php/semnasfe/article/view/782>

⁶⁵ Law Number 16 of 2009 concerning Stipulation of Government Regulations in Lieu of Law Number 5 of 2008 concerning the Fourth Amendment to Law Number 6 of 1983 Concerning General Provisions and Tax Procedures

Zakat and Government Regulation Number 14 of 2014 concerning Implementation of Law Number 23 of 2011 concerning Management of Zakat. In this regulation, it is stated that a person or legal entity that pays zakat to a zakat management institution authorized by the State can reduce the amount of income tax that must be paid to the State, so that muzakki can fulfill their obligations to their religion and country without feeling burdened.

In this case, the researcher sees that there is an effort to clean up by Malang City BAZNAS, especially in granting muzakki rights through UPZ under the auspices of Malang City BAZNAS, which previously muzakki tithing through UPZ does not automatically get NPWZ, and it is hoped that later they can also get NPWZ. This is so that muzakki who give zakat through UPZ and BAZNAS have the same rights.

CHAPTER V

CLOSING

A. Conclusion

Muzakki who pays zakat, infaq, alms and social funds to Malang City BAZNAS will receive proof of deposit in the form of NPWZ (Zakat Obligatory Identification Number). This is in accordance with Law Number 23 Year 2011 regarding Zakat Management. Meanwhile, muzakki who pay zakat, donations, alms and social funds to UPZ under the auspices of BAZNAS Malang City do not automatically get NPWZ. Muzakki only received a receipt made by UPZ as proof of deposit, this applies at UPZ Al-Mukhlisin Mosque, UPZ Al-Halal Mosque and UPZ Darul Istiqomah Mosque. In addition, there is also UPZ that does not provide receipts and only records the name of the muzakki and the amount of zakat that will later be used as material for reports to BAZNAS Malang City, this is as is the case at UPZ Al-Huda Mosque.

B. Suggestion

Based on the results of this study, the authors would like to make several suggestions, namely:

1. It is fitting for the National Zakat Agency (BAZNAS) of Malang City to issue official receipts for UPZ under it. So that the receipts that UPZ will later give to muzakki are the same between UPZ and one another.
2. It is appropriate that the Zakat Collection Unit (UPZ) under the auspices of BAZNAS Malang City also provide NPWZ to muzakki who pay

zakat, infaq, alms and social funds as BAZNAS Malang City. This is for the sake of equal rights between the muzakki who pay directly to Malang City BAZNAS and those who pay to UPZ under the auspices of Malang City BAZNAS.

3. National Amil Zakat Bodies throughout Indonesia who have not taken advantage of the UPZ can form an UPZ to help optimize its performance. It is proven in BAZNAS Malang City that the existence of UPZ can help optimize the performance of BAZNAS Malang City.



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Regulation of the National Amil Zakat Agency Number 2 of 2016 concerning the Establishment and Work Procedure of the Zakat Collecting Unit

Law Number 16 of 2009 concerning Stipulation of Government Regulations in Lieu of Law Number 5 of 2008 concerning the Fourth Amendment to Law Number 6 of 1983 Concerning General Provisions and Tax Procedures

Compilation of Sharia Economic Law

APPENDICES

A. List of Interview Questions

1. How can someone give zakat at UPZ or at BAZNAS?
2. What did muzakki get after they gave zakat to UPZ and BAZNAS?
3. After the muzakki has given zakat, is there any continuation of the legal relationship between the muzakki and UPZ and BAZNAS?

B. Interview Documentation



Photo with Mr. H. Sapardi, S.Ag. and Mr Drs. H. Eddy Sulistyo as Chairman and Deputy Chairperson of the Malang City BAZNAS Period 2018-2020



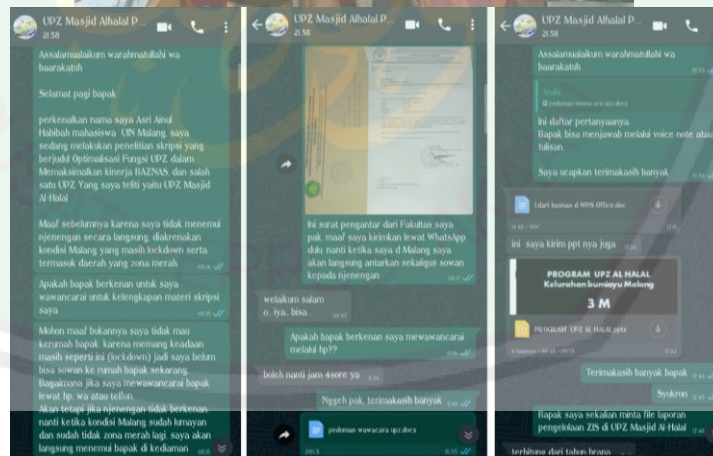
Interview with Mrs. Diniyah Ulla H.F as Administration Division, and Mrs. Faizah Millati, S. Pd. As Department of Finance BAZNAS Malang City 2018-2020



Photo with Mr. Sulthon Hanafi, SE., MM. As Treasurer of BAZNAS for the 2020-2015 period



Interview with Mr. Miftahul Huda, S.Pd as Chairman of the UPZ Al-Mukhlisin Mosque, Mr. Puryadi as secretary, and Mr. Akhmad Mukhlisin as general assistant



Interview with Mr. Didik Widyanto as the secretary of UPZ Al-Huda Mosque



Interview with Mr. Abd. Rohim as Chairman of the UPZ Al-Halal Mosque



Interview with Mr. H. Ahmad Fauzan as chairman of the UPZ Darul Istiqomah Mosque and Mr. Nurul Huda as treasurer