

# Zakat Distribution in the Federal Territory Islamic Council (MAIWP) of Malaysia: A Juristic Evaluative Study

*(Pendistribusian Zakat di Majelis Agama Islam Wilayah Persekutuan (MAIWP) Malaysia: Studi Evaluasi Fikih)*

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## ABSTRACT

*This research aims to analyze the experience of the Federal Territory Islamic Council (MAIWP) of Malaysia in the management of zakat and the jurisprudential evaluation of the distribution process. The paper selects MAIWP for analysis as this institution is one of the progressive zakat institutions in Malaysia, located in the capital city, and has applied a modern zakat management system that becomes a reference for other zakat institutions in the country. This research uses three methods including inductive, analytical approaches, and field study to achieve its objectives. This study suggests that the implementation of the distribution of zakat in this organization is strictly for the eight zakat recipients as mentioned in the Quran 9: 60 including the poor, the needy, those working on it, those whose hearts are drawn up, the slaves, the debtors, and for the sake of God, and the stranded traveller. However, the definitions of these groups are according to the concept of contemporary jurisprudence and also based on the country's circumstances, so some of the eight zakat recipients are given an expansion of description. The research shows that the method of zakat distribution applied in MAIWP has two different types including direct and indirect approaches. It is also found that there are two types of distribution programs, such as consumption-based and distribution-based programs. These are in accordance with Sharia and its objectives.*

**Keywords:** Zakat Distribution, Zakat Recipients, MAIWP Malaysia, Juristic Evaluation

## INTRODUCTION

Zakat has received great attention in Islamic law because it is one of the means of solving financial problems in Islamic societies, especially the problem of poverty. In the present era, many countries in the Islamic world, including Malaysia, have taken care of managing zakat, and this is to help the state to develop the economy in its society. Muslims in Malaysia are

required to pay zakat, which is administered by the Islamic Councils of the Malaysian states. There are fourteen councils, which have been applied in Malaysia for hundreds of years. and the state of Terengganu was the first state to collect zakat through the Islamic Council and supervised by the ruler, then the state of Kelantan, as it is the first state to implement the zakat system in 1907 through the notification of zakat in Kelantan, then

it was governed by the states The other than the like Perlis in 1930, and Kedah in 1936.

The zakat law in each Malaysian state includes the definition of zakat, it is obligatory for Muslims, the authority to collect and distribute it, and the interest in providing accounts, and the penalty for violating it Zakat laws.

## LITERATURE REVIEW

Al-Qaradawi (2008) explained that zakat is one of the Islamic social security funds that is needed by the community, especially for the poor. Therefore, zakat institutions must pay attention to the needs of society and fulfill their basic needs such as food, health, etc. The concept of zakat itself is a fundamental basis for Islamic economics to bring a balance between rich and poor people and strengthen the nation's economy (Al-Mamun & Haque, 2015).

Ibrahim and Musani (2010) mentioned the distribution of zakat in Selangor (which is located nearby Federal Territory) between 1995-2005, but in a statement that matter it dealt only with statistics, and did not show the applied jurisprudence aspect in terms of studying the distribution and disbursement of zakat.

Bahrom et. al (2011) explained the types of zakat in Malaysia, they are six varieties; the poor and the poor, worker, and slave, and in the way Allah, gharimin, and son The way, but its statement was brief in terms of its legitimacy, types and amount, and did not detail how to distribute zakat in the various programs in it, and also did not mention any application in the institution of zakat.

Densumite and Yusoff (2013) explained the distribution of zakat in the Federal Territory in terms of the zakat beneficiaries, and the amount of zakat for beneficiaries, as well as the

Based on the zakat law, the Islamic Council in each state; is related to determining the beneficiaries of zakat, the amount of distribution, and so on.

I chose the Federal Territory Islamic Council (MAIWP) of Malaysia is one of the large and most advanced zakat institutions in Malaysia.

programs presented in distribution zakat, and they mentioned search that in MAIWP twenty-six program for distribution Zakat, including monthly financial assistance, scholarships, financial assistance for trade, financial assistance for building a house, financial assistance for servants, etc.

They did not mention the Islamic jurisprudential side in detail.

Paizin (2013) described that, among the issues faced by some zakat institutions, including the imbalance between collecting and distributing zakat (because the zakat money collected is more than it was distributed). It was not distributed at the level required by customs and law.

Rahman and Khafidz (2015) also explained zakat recipients in the zakat institutions in Malaysia, as well as the programs presented in the distribution of zakat in general and in a summary. They did not mention from the side jurisprudence in detail too.

As explained in the above texts, it is evident that zakat distribution has a significant role in solving Muslim problems, especially in the Federal Territory of Malaysia. Zakat distribution has specific terms which are known as eight zakat recipients. This study aims to extend the explanation of zakat distribution in the Federal Territory Islamic Council of Malaysia from an Islamic jurisprudential perspective.

## RESEARCH METHODOLOGY

This research is descriptive analysis and used the analytical approach in tracking and collecting scientific materials and referring to old and modern references, this includes books, research, articles, recommendations of scientific conferences, and so on. The analytical approach was used to study the issues and the elements related to it, by analyzing the opinions of scholars and researchers and the experiences of workers in applying the process of distributing zakat in the Federal Territory Islamic Council (MAIWP) in Malaysia.

## RESULTS AND DISCUSSIONS

### *Brief Profile of MAIWP*

Zakat regulations in Malaysia are included in the laws of every state. The management of zakat is under the State Islamic Religious Council (MAIN). Each state's MAIN is under the auspices of the King (Head of State) or *Yang Dipertuan*. Especially for MAIWP, which is under the auspices of *Yang Dipertuan Agong* (King of Malaysia). As for the zakat management fellowship area, it is carried out by MAIWP based on the Federal Constitution and the Administration of Islamic Law (Territory). (Federal Territories) 1993 [Act 505]. This law explains the position of MAIWP and its areas of assignment, as well as the position of *Baitulmal* and its field of duty (Paizin, 2013).

The Federal Territory Islamic Council (MAIWP) was formed on February 1, 1974, in conjunction with the establishment of the Federal Territory of Kuala Lumpur. Its establishment was to take care of Islamic affairs in the Federal Territory of Kuala Lumpur. MAIWP was also responsible for managing the affairs of Muslims in Labuan and Putrajaya. As for the management of zakat, MAIWP

has two institutions under it, namely the Zakat Collection Center (PPZ) for zakat collection and *Baitulmal* for distribution. *Baitulmal* MAIWP was established following Section 60 (1), Act 505.

*Baitulmal* MAIWP has three main roles, namely:

1. Zakat distribution in Federal Territory
2. Zakat *Fitrah* Management
3. General resource property management

To determine *asnaf* who is eligible to receive zakat assistance in the Federal Territory, the *Baitulmal* Section has used the *asnaf* pointing to the 51<sup>st</sup> *Mesyuarat Jawatan kuasa Hukum Syarak Wilayah Persekutuan* on 13<sup>th</sup> Mac 1999. However, in 2016 the MAIWP determined a new definition for zakat *asnaf*. Based on 96<sup>st</sup> *Mesyuarat Perundangan Hukum Syarak Wilayah Persekutuan* on 24<sup>th</sup> February 2016. In this determination, it also refers to the Office of Mufti of the Federal Territory (Nordin, 2019).

Therefore, MAIWP always pays close attention to the recipients of zakat according to sharia regulations and always prioritizes assistance to those who really need it. In obtaining zakat the applicants can come directly to the office or through an online application. Apart from that, MAIWP has officers to look for *mustahik* in the Federal Territory, this is called a "Squad *Baitulmal* or Squad *Jejak Asnaf*".

### *The Evaluation of Zakat Recipients in MAIWP*

There are several points can be concluded from the jurisprudential evaluation of Zakat recipients in the MAIWP of Malaysia:

First: The poor (*Faqir*) is the one who does not have any property or a job or

receives income from other sources, but the amount is less than 50% of the sufficiency limit for the basic needs of himself and his dependents, and the needy (*Miskin*) is he who has a job or income that exceeds 50% and does not reach the sufficiency limit for the basic needs of himself and his dependents.

These two recipients did not have any problems because they agreed with the definition of the poor and needy in Islamic jurisprudence, especially according to the majority of *Maliki*, *Shafi'i*, and *Hanbali* jurists. With it, he falls signed from his sufficiency, from food, clothing, housing, and all that is necessary, for himself and for those who are required to spend on him, without supervision or stinginess, like someone who needs ten dirhams every day and finds only four, three, or two, and the poor “who is able to afford Mal A and Earning that is lawful and worthy of it, it falls signed from his sufficiency and the sufficiency of his dependents, but it is not completed by sufficiency, such as someone who needs ten and finds seven or eight, and if he owns a nisab.

Second: those working on zakat, in this recipient some descriptions are:

a. They are those who are directly appointed by the government and those in authority, whether they are individuals or organizations, to administer and manage the affairs of zakat, including collection, distribution, financial management, etc. This description agrees with jurisprudence Islamic because plural Zakat and its distribution are better to be From Before Guardian command no From Persons, q in the management of zakat need for a role the government to guarantee Security and discipline in this implementation, and in the Qur'an, the command to pay zakat comes with the word “take”. Denote my strength, meaning who they have The Authority or government.

b. The division of workers depends on the tasks they perform and is more suitable for their practice than the question of dividing by eighth or the like, and this agrees with jurisprudence. Because he approves the opinion of the majority of scholars that the rights granted to workers on me Zakat is according to the work they do, difficulties and workload, and in the council also not all employees receive a salary from zakat, some of them receive it from the government, it is good to avoid excessive use of zakat in this section. Those who receive zakat from this department are full-time, direct-participating employees.

c. Collecting zakat in another country is not permitted due to obstacles in the country's legislation, This is based on the Sharia Criminal Offenses Act in the Federal States of 1997, which allocates the Council or its representative with the authority to collect Zakat, And this It is not a problem from a jurisprudential perspective because it is from Door Politics Legitimacy to maintain the administrative system, and zakat, as well as such Command the Prophet You take \_ From their rich, are contained From their poor, and build on me the state or the place.

d. non-Muslims may not be employed on me There is no zakat, and scholars believe that work that requires trust is required of a Muslim, and no one else should Muslims control the affairs of Muslims, and this is consistent with Sharia; Because zakat is an act of worship for Muslims, and it should not be applied to non-Muslims because it could stir up discord and suspicion among Muslims. This is From Door Warding off evil or harm, and the jurisprudential rule says that warding off evil takes precedence over bringing interest.

e. A woman may be appointed as a worker on me zakat, conditions the workers on zakat are six mentioned by

*al-Mawardi* that is being Muslim, adults, sane for granted, free, fair, knowledgeable of the provisions of zakat, and if these conditions are integrated, it is permissible for the worker to pay zakat to be a man or a woman. Among the scholars are those who do not permit a woman to be a worker Zakat, like *Ibn Qudamah*, but the permissible opinion is stronger and more correct to apply; because the current circumstances require it.

f. the zakat worker appointed by the government does not have the authority to appoint a third party to carry out the tasks on his behalf, and this is stipulated in Article 16 (b) of the Code of Sharia Criminal Offenses in the federal states, but from a jurisprudential point of view there is no objection to delegating the duty of zakat to others To collect or distribute it, as long as the third party is not prohibited by Sharia law (such as an infidel or immoral person), and the third party in performing its duties is carefully and seriously monitored. To prevent errors and irregularities.

Third: *Muallaf* Muslim and non-muslim. Muslim Muslims who convert to Islam and non-Muslims are:

- Who can be persuaded to convert to Islam.
- From his heart inclined to the teachings of Islam.
- Leaders of non-Muslim groups who have good relations with Muslim leaders.
- Indigenous people who can be persuaded to convert to Islam.

Based on some of the *Shafi'i* and *Maliki* opinions, it is permissible for a non-Muslim has the right to accept the distribution of zakat to convert him to Islam, and he has the same amount that a Muslim gets, so the decision of the Islamic Council is sound, but the researcher sees That preference is given to Muslims as long as non-Muslims can use other sources of financing.

Fourth: necks (*Riqab*) are Muslims who are restricted or exploited intellectually, possessively, and authoritatively. and those who are unable to free themselves from those shackles, and among their groups are those who commit errors related to faith, such as ignorance of religion, apostasy, innovation, and heresy, and those with beliefs that are contrary to the beliefs of the Sunnis and the community, Such as liberals, orientalist, and others, and perpetrators of crimes related to the sanctity of Islam and its institutions, such as the refusal of those with experience to harm the intellectually restricted, and this category is extended to include cases of insulting and challenging religion or Islamic institutions, and violations related to public morals, to Protect women and men from engaging in Immoral activities, such as prostitution, homosexuality, drug crimes, including distributors, addicts, and those in recovery, as well as those with chronic diseases, such as AIDS and tuberculosis, the displaced and the homeless, and those whose security, safety, dignity, and shelter are threatened. It is noted that the Islamic Council expanded the meaning of necks and does not include many groups. This is legally acceptable. Because it is the result of the diligence of scholars and muftis, and the policy of the government that works to achieve the benefit and interest of all. According to the jurisprudential rule: "The behavior of the imam over his subjects depends on the interest."

But the researchers disagree with distributing zakat to some of these types; because it is far from its original meaning, i.e. assisting in liberating slaves and buying them for their liberation, as mentioned by the jurists of the four schools of thought. There are no slaves today, and what comes close to this is the concept of human trafficking. And the types of necks

mentioned by the Council It is more appropriate to include them in other recipients, such as the poor and the needy, and in the way of Allah, So if their needs are in food, drink, clothing, and shelter, then they are among the poor and needy, and if they have other needs in institutions, preachers, teachers, and educators, then they are from a group in the cause of God.

Fifth: the debtors Those who are indebted to meet the basic needs for the well-being of themselves, their families, dependents, or society, as well as those affected by disasters and debts that are permitted by Islamic law, and this definition is correct from a jurisprudential perspective because it agrees with the definition that *Malik*, *Al-Shafi'i* and *Ahmad* explained, So they have two types of debtors; the first is in debt for his benefits, such as borrowing money for maintenance, clothing, marriage, disease treatment, building a house, furniture, marriage for a child, or destroying something wrong or oversight and the like. Zakat is a kind of social insurance, and the second type is a fine for the benefit of society, and it is intended for those who are fined to reconcile the same dispute, and that occurs between a group of determination that quarrels over blood and money, and because of its enmity and enmity occurs, so the man mediates by reconciliation between them, and he commits money in his debt in exchange for what they had between them, to extinguish the rebel.

Sixth: in the way of Allah, they are every individual or entity that engages in an activity to uphold, defend and spread the religion of Islam and its benefits, and this definition is correct from a jurisprudential perspective. So the meaning of the way of God is the path that leads to His pleasure in belief and action, even if there is a disagreement among the scholars in the meaning of the path of God, between

the original meaning in the language, that is, every pure action that takes the path of drawing closer to God, so it includes all righteous deeds individually and collectively, and the meaning is the majority according to Absolutely is jihad, and this is the reason for their disagreement, and the sayings of the ancient and contemporary jurists have already been explained in the third chapter, and that the important thing is to fulfill the basic condition that (in the cause of God) be the support of Islam and the exaltation of His word on earth, for every jihad, is intended for the word of God to be Supreme, it is for the sake of God, whatever the type of this jihad and its weapon.

Seventh: Traveller (*Ibn Sabil*) they are any person who is on a journey or wants to start a journey from any state or country for a purpose permitted by the Sharia, and needs help to continue the journey until reaching his destination, and this in the Shafi'i school of thought includes the citizen and resident in a place who wants to start a journey, and foreigners who are stranded They are not able to continue their journey, and this definition is correct from a jurisprudential perspective, and according to the majority of scholars it is a metaphor for the traveler who crosses from country to country, and this bank indicates Islam's concern for Ibn al-Sabeel, as He called for tourism in the land, and he wanted to travel; because there are many lessons in it and several benefits, including seeking sustenance, seeking knowledge, striving in the way of God, and performing Hajj. However, there is a difference of opinion among the jurists on the issue of the originator of travel and the one who is interrupted on the way, and it was clear in the third chapter, that the correct view is that not everyone who wants to travel or is determined to do so is given from the

zakat funds, but the conditions of the Islamic Council to give the wayfarer from the zakat funds agreed with the Shafi'i school of thought.

Based on previous data It turns out that the definitions of the eight zakat recipients appointed in the MAIWP of Malaysia; did not go beyond the provisions of Sharia that were described by the jurists from the predecessors and the successors. Some banks are specific, and some are expanded by the current social conditions in Malaysia. Diligence By diligence,” and “the behavior of the imam entrusted this experience will enrich the literature of modern zakat management, and it may be compared to other zakat institutions.

#### *The Evaluation of Zakat Distribution in MAIWP*

The distribution of zakat takes place in two ways: First: consumerism, by distributing zakat to those who are entitled to meet the necessary basic requirements for consumption. Short term. For example, the tuition cost, the medical cost, the victims of disasters or accidents, etc. The cost of preachers and the requirements of the call. Second: productive: it is by distributing zakat to those who are eligible for the requirements long term productivity. For example: developing the economy, building schools, institutes, universities, and academic requirements, and providing means for advocacy.

In this jurisprudential evaluation of the process of distributing zakat in the MAIWP, it becomes clear to us that this process is by the Sharia because the distribution of zakat in that body takes place through two ways: consumer and productive, both of which are important for achieving the purposes of zakat, including solving the problem of poverty. As well as helping the poor who deserve to produce to reach the

level of the rich purified (al-Qaradāwī, 1981). The distribution of zakat in that council through various programs to achieve the interest of those who are entitled, and it is still within the limits of Sharia, which is that the zakat money is distributed through its eight legal channels (Hafidhuddin, 2004). As for the application, they are modified according to realistic conditions.

In general, the process of distributing zakat The Islamic Council has three sections:

First: Develop the categories

The category development program consists of various sub-programs that are explained, representing: monthly financial assistance, Eid al-Fitr assistance, item takaful assistance, assistance in depositing house rent and monthly house rent, Debt Settlement Assistance, Home Construction/Home Repair Assistance, Medical Assistance, business assistance, Agriculture/ fisheries/ livestock support, motorcycle assistance for people with disabilities, taxi purchase deposit help, assistance in renting a school bus/truck, legitimate legal aid, marriage assistance, emergency assistance, Disaster relief, fare assistance, and personal needs. Zakat is spent from these programs on the banks: the poor, the needy, the author, the debtors, and the slaves and Ibn al-Sabeel.

Accordingly, those programs are consistent with Islamic law; Because the distribution of zakat is spent on banks The eight appointed alms, and the MAIWP of Malaysia have Strict standards in determining those who are entitled to zakat, as it checks the requests of those seeking assistance and the cases of those who receive it; To ensure that they are entitled to receive zakat.

Second: academic development

academic development program consists of various sub-programs that are explained, representing: General

school assistance, assistance for school clothing and equipment, assistance on tuition fees, college prep help, general assistance for university students, Bayt Al-Mal Vocational Institute, helping students of Pusrawi University College, Help encourage memorizing the Qur'an, Bait Al-Mal Program for special scholarships for outstanding students. Zakat from these programs is spent on recipients: the poor and the needy the Muallaf and for God's sake. These programs are consistent with Islamic law; because the distribution of zakat is spent on recipients The eight appointed alms, and the MAIWP of Malaysia have Strict standards in determining those who are entitled to zakat, as it checks the requests of those seeking assistance, and the cases of those who receive it; to ensure that they are entitled to receive zakat.

Third: the development of the *Ummah Ummah* Development Program consists of various sub-programs illustrated, representing: assistance programs for welfare agencies and educational institutions, Assistance Programs for the Institute of Memorization. Zakat is spent from those programs on the recipients: *Al- Gharimin*, *Al- Muallaf*, *Al-Raqab*, and for the sake of Allah.

These programs are consistent with Islamic law; Because the distribution of zakat is spent on recipients of the eight appointed alms, and the council of Islamic Religious Affairs in the Federal States of Malaysia has Strict standards in determining those who are entitled to zakat, as it checks the requests of those seeking assistance and the cases of those who receive it; To ensure that they are entitled to receive zakat.

## CONCLUSION

In Malaysia, the management of zakat is in each country and is handled by the Islamic Religious Council. In the

federal territory, zakat is managed by the MAIWP. The position of the majlis under the power of the sultan.

Within the MAIWP there are two sections for managing zakat, namely: PPZ for collecting zakat and Baitulmal for distributing zakat.

In the distribution of zakat, they refer to the decisions of the national fatwa assembly and the regional mufti.

The distribution of zakat in MAIWP to eight asnaf, some of which include an expansion of the definition adapted to the current conditions of society. In general, the distribution of zakat in MAIWP is in line with the principles of Islamic law. So that this eliminates some doubts for zakat payers.

There are some recommendations for MAIWP, including The researcher recommends that the MAIWP of Malaysia publish information about the distribution of zakat on a large scale, to fill the pretext and close the way for people to question the zakat money that they pay, and raise their confidence in the zakat institutions, so that the whole community believes that the MAIWP of Malaysia distributed zakat optimal distribution. Establish specialized legal oversight to monitor the distribution of zakat (Baitulmal). Aside from that, build a zakat research institute to develop zakat knowledge, and provide research funds for scholars to make zakat research.

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