

A PRELIMINARY RESEARCH ON ZAKAT DISTRIBUTION IN BAZNAS
DAERAH ISTIMEWA YOGYAKARTA:
A MAQASID AL-SHARIA APPROACH

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ABSTRACT

Property ownership in Islam is based on the concept of khilafah (stewardship) as Allah's vicegerent. The notion of khilafah as stewardship entails the accountability with the objective to restore al-'Adl (socioeconomic justice) and promote Ihsan concept (mutual benevolence). The purpose of this study is to evaluate and study the suitability of zakat distribution programs in BAZNAS Daerah Istimewa Yogyakarta based on maqasid al-Sharia approach which is represented by protection and preservation of five essential elements, namely (i) ad-din (faith), (ii) an-nafs (human life), (iii) al-aql (intellect), (iv) an-nasl (lineage), (v) al-maal (wealth). This relationship will give solution to the problem of poverty and other social problems as morality protection that can improve the ummah welfare through Islamic way of life. Zakat has two dimensions which adhere to Islamic economic security that are Divinity (tawheed) and humanity dimension which will not be found in other economic security concepts. This research used interview method. The subjects in this study were practitioners, academicians, muzzaki and mustahiq in Daerah Istimewa Yogyakarta. Based on the literatures and analysis of interviews that had been done, the result showed that zakat can be related to maqasid al-Sharia which furthermore provided solution to the poverty problem to improve the ummah welfare through Islamic way of life. The conceptualized scheme of this relationship using Islamic principles standard development theoretic frameworks is to achieve Falah–masalah as success in both the world and afterlife.

Keywords: zakat, maqasid al-sharia, poverty, ummah welfare