

Absolute Competence of Religious Jurisdiction in Deciding Cases of Zakat Violation through the Sharia Court in Aceh Indonesia



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ABSTRACT: The Law on Religious Courts regulates zakat for the needs of Muslims who are Muslim. However, in an area which is a special region of Aceh Province which has a special territory in implementing Islamic syariah, the area has a qanun to regulate zakat. The deficiencies in this qanun do not specifically regulate Zakat Corruption Crime Cases. The purpose of this research is to analyze and find the absolute competency regulations of the religious courts in deciding criminal cases against the misappropriation of zakat managers through the Shari'ah Court in Aceh Province which have not been based on the value of justice; And to analyze and find weaknesses in the regulation of the absolute competence of the religious courts in deciding criminal cases against the misappropriation of zakat managers through the Sharia Court in Aceh Province at this time; This type of empirical juridical research is more suitable for social-legal studies regarding Islamic law applied in Aceh. The approach used is a qualitative approach using Field Research. Based on the results of the juridical analysis: First, the absolute competency regulation of the religious courts in Aceh, known as the Syari'ah Court, still does not have the authority to decide criminal cases against the misappropriation of zakat managers. According to the researcher, it is necessary to add letters to the articles contained in the relevant laws and qanuns regarding cases of zakat corruption, because their understanding comes from the Al-Quran, Sunnah, and the opinion of Ulama. Weaknesses in the regulation of the absolute competence of the religious courts in proposing that criminal cases against misappropriation of zakat managers can be handed over to the Sharia Court, because it can be seen from the website that there is still a lack of openness of the Baitul Mal Institution to report finances in the form of income, expenditure and these funds will be channeled to the right person, so that the Sharia Court is needed in resolving the zakat problem if there is an abuse of the distribution of zakat.

KEYWORDS: Zakat; Absolute Competence; Sharia Court.

I. INTRODUCTION

The functions of the religious court include the function of adjudicating (judicial power), the supervisory function, the supervisory function, the advisory function, the administrative function and other functions coordinating the implementation of reckoning and rukyat tasks with other relevant agencies, such as MORA, MUI, Islamic organizations and others, as well as legal counseling services, research/research services and so on as well as providing the widest possible access for the public in the era of openness and transparency of judicial information, as long as it is regulated in the Decree of the Chief Justice of the Supreme Court of the Republic of Indonesia Number KMA/144/SK/VIII/2007 concerning Information Disclosure in the court [1].

Of the several authorities of the religious court, the subject of study is the matter of zakat, infaq and alms. The potential for zakat, infaq and alms in Indonesia is actually very large if managed properly and correctly, the Ministry of Religion stated that the national zakat potential reaches Rp. trillion. However, only 0.2 percent or IDR 6 trillion per year has just been collected. This means that there is still another 98 percent of national zakat potential that has not been collected. With this potential, it is natural and obligatory for the government to take part in it, the issuance of Law Number 23 of 2011 concerning Zakat Management which was ratified on November 25, 2011, is proof of the government's active role in efforts to manage and optimize the great potential of zakat in advancing economy and improve people's welfare [2].

Based on Law Number 23 of 2011 concerning Zakat Management, hereinafter referred to as the Zakat Management Law, in the general provisions of Article 1 it stipulates that:

1. Zakat is property that must be issued by a Muslim or business entity to be given to those who are entitled to receive it in accordance with Islamic law;
2. Infaq is wealth issued by a person or business entity other than zakat for the benefit of the public;
3. Charity is wealth or non-money issued by a person or business entity outside of zakat for the benefit of the public.

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There are rules governing zakat, in which zakat contains enormous economic potential, so as an effort by the government which has an obligation to play a role in the management of zakat. Article 5 of the Law on Zakat Management, BAZNAS was formed which is domiciled in the national capital. BAZNAS itself is a non-structural government institution that is independent and responsible to the president through the minister and has the authority to carry out zakat management tasks nationally. In carrying out its duties, based on the zakat implementation law, Baznas carries out functions:

1. Planning the collection, distribution and utilization of zakat;
2. Implementation of the collection, distribution and utilization of zakat;
3. Controlling the collection, distribution, and utilization of zakat;
4. Reporting and accountability for the implementation of zakat management.

Reports on the implementation of the tasks referred to are made in writing to the president through ministers and to the House of Representatives of the Republic of Indonesia, at least once a year. Then in the context of implementing zakat management at the provincial and district/city levels, provincial Baznas and district/city Baznas were formed. The provincial Baznas were formed by the minister on the recommendation of the governor after receiving consideration from Baznas, while district/city Baznas were formed by ministers or appointed officials. on the recommendation of the regent/mayor after receiving consideration from Baznas.

Then to facilitate the implementation of its duties and functions, Baznas at the center, at the province and at the district/city level can form UPZ (Zakat Collection Units) in government agencies, state-owned enterprises, regionally owned enterprises, private companies and Representatives of the Republic of Indonesia in abroad and can form UPZ at the sub-district, sub-district or other names, and other places. In addition to what the researchers mentioned above, LAZ (Amil Zakat Institution) was also formed by the community with the same goal as UPZ, namely, to assist BAZNAS in collecting, distributing and utilizing zakat. LAZ is formed from the community, in which LAZ itself is required to obtain a permit for its establishment from the Ministry of Law and Human Rights through other officials who have been given the authority to do so. In addition to the application submitted by LAZ, it is also necessary to complete all the requirements that have been set so that the application for its establishment can be validated. After the formation of LAZ, LAZ is also required to make reports on the implementation held within the Amil Zakat Institution Baznas periodically [3].

In addition to regulating zakat, the law also regulates infaq and alms, both of which are regulated starting from Article 28 to Article 29 of the Zakat Management Law, in these articles it is explained that apart from receiving zakat, Baznas and LAZ can also receive infaq, alms and other social-religious funds, distribution and utilization of infaq, alms and other social-religious funds are also carried out in accordance with Islamic law and carried out in accordance with the allotments promised by the giver and must be recorded in a separate book. The sanctions that can be obtained by zakat managers if they violate the administration of zakat are contained in Article 36 of the Zakat Management Law, and the article reads as follows:

To ensure the implementation of zakat management, which is always within the corridors of law, the Law on Zakat Management contains rules that contain sanctions and a number of prohibitions, in the form of criminal sanctions and administrative sanctions. A criminal sanction is a causal punishment because it is the case and the result is the law, the person affected will receive sanctions either going to jail or being subject to other punishments from the authorities. A criminal sanction is a type of sanction that is grievous in nature which is threatened or imposed on an act or perpetrator of a criminal act or a criminal act that can disrupt or endanger legal interests. Criminal sanctions are basically a guarantor to rehabilitate the behavior of the perpetrators of these crimes, but it is not uncommon for criminal sanctions to be created as a threat to human freedom itself. Criminal is suffering or sorrow that is intentionally imposed on people who commit acts that meet certain conditions, by Roeslan Saleh emphasized that punishment is a reaction to offenses, and this is in the form of a sorrow that is deliberately bestowed by the state on the perpetrators of offenses [4].

According to researchers from several cases related to crimes regarding zakat, it seems that it is not appropriate that the judicial power is given to the General Court, because the understanding of zakat is more deeply explored by the Religious Courts, The KUHAP places crimes in the Second Book and Violations in the Third Book, but there is no explanation of what constitutes crimes and violations. Everything is left to science to provide the basis. Trying to distinguish that crime is a *recht delict* or legal offense and violation is a *west delict* or statutory delict. Legal offenses are legal violations that are felt to violate a sense of justice, for example acts of murder, injuring other people, stealing and so on, while statutory offenses violate what is stipulated by law, for example the requirement to have a driver's license for those who drive a motorized vehicle on public roads, or the obligation to wear a helmet when riding a motorcycle. There is no question of justice involved here [5].

Administrative sanctions are sanctions imposed on administrative violations or provisions of laws that are administrative in nature. As for Article 50 of the Law on Religious Courts, which is an affirmation of Article 49 regarding the types of authority of the religious courts, paragraph (1) stipulates that in the event of a dispute over property rights or other disputes in the case referred to in Article 49, specifically regarding the object of the dispute must first be decided by a court within the general court environment, then in paragraph (2) determines that if there is a dispute over property rights as referred to in paragraph (1) whose

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legal subject is between people who are Muslims, the object of the dispute is decided by religious court together with the case as referred to in Article 49.

The existence of Article 50 confirms the position of the religious court with respect to the authority in Article 49 previously, regarding acts of marriage, inheritance, wills, grants, endowments, zakat, infaq, alms, and sharia economics, these legal actions involve and are intended to be carried out by Muslims or the legal subjects are people who are Muslim and/or subject themselves to Islamic law, in the sense that the objects of property rights disputes that occur in these legal acts, of course the legal subjects are people who are Muslim, including in this case the act of zakat , infaq and alms.

Islamic Shari'a for the people of Aceh is the foundation of life that has been running for a long time. The Islamic empires of the past are an example of how Islamic Sharia has become an impetus for progress, so that Islamic culture has developed in Indonesia which has made Aceh a special region. It is undeniable that this fact is still growing and developing which is why the response from the central government is considered appropriate within the framework of returning the spirit which is considered to have been alienated from real life in recent decades. The opportunity provided by the government in question has been utilized in such a way as to produce several Qanuns that are relevant to Islamic law [6].

Moreover, by looking at the development of Islamic history, zakat for Muslims is a potential that is always developing in accordance with the development of their lives. Zakat as a source of fiscal funds that never runs dry, continues to flow according to the income or economic development of the Muslim community. Under these conditions, zakat should be able to provide income and economic stimulus for the community. On the other hand, on an ongoing basis, zakat funds can change the fate of those who need it, not just to receive funds in rotation, but to change the economic structure on the other side.

Along with the above developments, B.J. Habibie issued Law Number 38/1999 concerning Management of Zakat. This era has made zakat institutions legal and recognized by the state. In Article 2 it is stated that "every Indonesian citizen who is Muslim and able or an entity owned by a Muslim is obliged to pay zakat. Article 3 states that "the government is obliged to provide protection, guidance and services to muzakki, mustahiq and amil zakat. The involvement of the state in managing zakat is as if it is a necessity, because so far there has not been found a private institution in managing zakat that covers an area or form of distribution that can be widely accepted. In addition, the management of zakat in Aceh since Indonesia's independence is no longer well managed when compared to the past kingdoms. This condition has shown a great desire in managing zakat [7].

The above conditions have increasingly developed their authority along with the birth of Law Number 11/2006 concerning the Government of Aceh. Article 180 states 1). Sources of Aceh's Original Regional Revenue (PAD) and Regency/City PAD as referred to in Article 179 paragraph (2) letter a consist of regional taxes; regional retribution; proceeds from the management of regional assets that are separated from Aceh/Regency/City and proceeds from Aceh/Regency/City equity participation; zakat; and other legitimate Aceh original revenues and district/city original revenues. 2) Management of sources of Aceh PAD and Regency/city PAD as referred to in paragraph (1) letters a and b, is carried out by referring to statutory regulations.

In Article 191 it is stated that: 1). Zakat, waqf assets, and religious assets are managed by Baitul Mal Aceh and Regency/City Baitul Mal, 2). Further provisions regarding the implementation of the provisions referred to in paragraph (1) are regulated by qanun. In Article 192 it is stated that Zakat paid is a deduction factor from the amount of income tax owed by the taxpayer. In Article 191 above, zakat and religious assets are managed by the Regency/City Baitul Mal and Aceh Baitul Mal. Qanun Number 10/2007 concerning Baitul Mal, states that the levels of Baitul Mal are Gampong Baitul Mal, Residential Baitul Mal, Regency/City Baitul Mal and Aceh Baitul Mal. The three levels of the Baitul Mal have clear authority, both in terms of territory, collection of zakat and religious assets, while the Baitul Mal kemukiman takes care of religious assets at the residential level. In the draft of the new Baitul Mal Qanun, the levels of Baitul Mal are directed to only three levels, namely Gampong Baitul Mal, Regency/City Baitul Mal, and Aceh Baitul Mal. With the management of zakat whose authority is clear who manages it, the researcher in this paper argues that it is better for zakat crimes to be resolved in a religious court [8].

II. RESEARCH OBJECTIVE

1. How is the regulation of the absolute competence of the religious courts in deciding cases against the misappropriation of zakat management through the Sharia Court in Aceh Province not based on the value of justice?
2. What are the weaknesses in the regulation of the absolute competence of the religious courts in deciding criminal cases against the misappropriation of zakat management through the Sharia Court in Aceh Province currently?

III. RESEARCH METHODE

This legal research uses a sociological juridical approach, namely legal research using legal principles and principles in reviewing, viewing, and analyzing problems, in research, in addition to reviewing the implementation of law in practice. Source of data consists of primary data and secondary data. Primary data was obtained by conducting interviews with advocates, judges, and the public. Meanwhile, secondary data was obtained by conducting literature studies on primary legal materials from various

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regulations, secondary legal materials, and tertiary legal materials. The data obtained were then analyzed using a qualitative descriptive method.

IV. RESEARCH RESULTS AND DISCUSSION

A. Special Autonomy in Aceh

The implementation of Islamic law in Aceh is something special in modern times. The autonomy of a province within the state has allowed implementing a separate legal sub-system. This is a reality that empirically Islamic law in Aceh has been a living value in Acehnese society (existing values) for centuries. Another strength is that the legal system in Indonesia through the 1945 Constitution states explicitly about freedom of religion in the sense of being free to carry out religious teachings for its adherents. Furthermore, the disclosure of the term Islamic law is found in Law no. 44/1999 concerning the Privileges of Aceh Articles 3 and 4 which clearly state that what Aceh has obtained is an acknowledgment by the Central Government. Also, religious life is an important part of social life. Strictly speaking, problem arrangements will be stipulated through qanuns. This is a state order or law that accommodates the wishes of the people.

The position of sharia in the Law is an embodiment of the special rights that Aceh has such as the implementation of Islamic law, education, and customs. The implementation of this privilege has been delayed for + 40 years, because it starts again regarding the substance and how the concept of application requires reflection and proper logic so as not to harm the religion of Islam itself. From the very beginning, the declaration of the implementation of Islamic law was challenged and even doubted, accompanied by pessimism due to the absence of concrete examples of how to apply Islamic law in the context of the modern world. In this position it is understood that Islamic law in Aceh is an Islamic teaching that has been regulated by Qanun. The scope of implementing Islamic law is clearly stated in Qanun No. 5 of 2000, namely: Article 5: (1) To realize Aceh's privileges in the field of organizing religious life, every person or legal entity domiciled in the region is obliged to uphold the implementation of Islamic law in his life. (2) The implementation of Islamic Sharia as referred to includes Aqidah, Worship, Mua'malah, Morals, Islamic Education and da'wah/amar ma'ruf nahi munkar, Baitul Mal, Community Symbols of Islam, Defense of Islam, Qadha, Jinayat, Munakahat, Mawaris [9].

The above conditions were again strengthened by the presence of Law Number 18 of 2001 concerning Special Autonomy. The law clearly states that giving wider opportunities to regulate and manage their own household, including economic resources, explore natural resources and human resources, and apply Islamic law in social life. The opportunity to regulate and organize legal life with Islamic law as the spirit originates from a strong legal basis. Because of this, it can be stated that the implementation of Islamic law in Aceh is an order of law. The presence of Law Number 11 of 2006 concerning the Government of Aceh Aceh's authority in carrying out its privileges in the field of sharia including jinayat (Islamic criminal law) is increasingly regulated. The new development of Islamic sharia in the life of the people of Aceh, where a formal approach is important to realize because only the state has the right to impose punishment, otherwise chaos will ensue. The application of Islamic law must be regulated by the state because the state has a system and apparatus. It is wrong if the punishment for a crime is carried out by society, for example, by throwing stones at the accused, submerging them in a ditch, and so on. It can be seen clearly in Article 125 of the UUPA that it has been regulated in more detail, namely covering the substance of Islamic teachings (aqidah, sharia and morals). This is the juridical basis for the birth of Islamic criminal regulations in Aceh, commonly known as Qanun Jinayat. Of course, there are pros and cons to the Qanun which was issued in 2014. However, regardless of the controversy that exists, Qanun Jinayat Aceh remains a legal product that is legal and recognized in the Unitary State of the Republic of Indonesia [10].

That is why this article is not here to question the existence of an obvious problem, but to serve as an alternative analysis of the many existing analyses. Here, the dynamics of the orientation of punishment in Indonesia becomes the object. The problem is, Islamic criminal law in Aceh has established principles that are not completely the same as Indonesian criminal law principles, just as they are not completely different from these principles. This difference causes incompatibility on the one hand, but also fills the void in the national criminal law on the other hand. There is a sentencing orientation that is not static but can be said to be in the opposite direction. In the case above, it can be exemplified by the punishment of caning in Aceh, which is often seen as a simple response when faced with a prison that has the function of rehabilitation and socialization. Because, when caning has no rehabilitation and socialization function at all, then it will only be a punishment that is useless and must be abandoned.

Post-implementation of Islamic law has had a significant effect on sharia crime. Ferdiansyah's research on the effectiveness of the implementation of caning punishment for violations of Islamic law in the jurisdiction of Banda Aceh City, which took samples in the period 2005-2007, stated that there was a decrease in crimes related to the said sharia crime. Al Yasa Abu Bakar stated that caning is closer to the people's sense of justice in applying the law. In addition, a survey conducted by the author of several community groups regarding the authority of the Wilayatul Hisbah shows that the community has expectations of the application of Shari'a in a fair and transparent manner within the framework of the legal system. This research answers two questions from the problems described above, namely what the position or status of Islamic criminal law in Aceh (Qanun Jinayat) in the Indonesian

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criminal law system is, and what is the orientation of punishment in the Indonesian legal system when it is linked to the implementation of Islamic sharia in Aceh, especially in the field of jinayat or Islamic criminal law.

B. Overview of Qanun on Zakat in Aceh

The management of zakat at the beginning of the Islamic civilization was not only limited to orders regarding pure Muslim worship (mahdhah), such as carrying out prayers and fasting, but this matter of zakat was also part of the social practice of community worship (Ibadah Maliyah Waijtima'iyah). On the other hand, about the management of zakat, of course, must have systematic administrative procedures. So that it can provide good responsibility based on positive law and financial statement bookkeeping. Zakat is a source of income for an area that is paid by certain parties, to certain parties through certain institutions. It is appropriate that all zakat provisions contained in fiqh books are also contained in positive law, which means that they are used as one of the reference points regulated in national regulations so that they can become a legal umbrella through both central and regional government regulations. With the existence of a legal umbrella regarding zakat, it can be applied optimally and in totality in social life. Zakat in the perspective of the state is one of the important elements that must be regulated and discussed in government regulations [11].

Regarding governance, during the time of the Prophet and the Khulafah ul-Rasyidin, all assets originating from zakat became the pillar of support for the establishment of early Islamic governance which was then continued by the caliphate in the later period. Assets that have reached the nisab and meet the requirements to pay zakat, the assets in question will be collected and collected by the government directly through amil zakat or certain institutions that manage zakat. Then the zakat assets that have been received by amil zakat will then be distributed to those in need such as the needy, the poor, amil zakat, converts, people who have debts, slaves, fi sabilillah and ibnu sabil. From the events of the time of the Prophet and Khulafa ul-Rasyidin, this indicates that the regulation of zakat is the government's authority to manage it. Taqiyuddin al-Nabhani, argues that the state has the authority to collect the assets of Muslims who deserve zakat in the form of money, land, livestock products, and cultivation results, which are considered as worship solely for Allah. On the other hand, the government has a role in regulating zakat issues, as Ibn Hazam from Abil Rahman Ibn Abdil Qariyyi argued that during the time of the caliph Umar bin al-Khattab, Abil Rahman Ibn Abdil Qariyyi was someone who was obliged to manage the Amil Zakat/Baitsul Mal Institution. Caliph Umar once collected the assets of a merchant who was far away, then he added up the assets in question, and Umar also took the assets for zakat from the assets of close Muslims, he calculated and then distributed them to those entitled to receive them.

The government has an important role in administering and managing zakat assets. The party receiving zakat is the party entitled. The right of a person to receive zakat is based on a normative, dogmatic, and historical perspective. So, in this case regarding the collection of zakat is the obligation of the government of course it is clear. Nationally regarding zakat is regulated in Law Number 23 of 2011 concerning Management of Zakat. Zakat can be managed and authorized by anyone who is willing and able to handle it, because zakat management is also a form of worship if they are responsible for reporting zakat management to the public and authorities. Therefore, if only certain parties are given the right to manage zakat, it is tantamount to violating the opportunity for other parties to worship. Unlike other regions, matters regarding zakat regulations in Aceh are not subject to the National Zakat Management Law. This is because Aceh has a privilege known as special autonomy, as stipulated in Law Number 11 of 2006 concerning the Government of Aceh, abbreviated as the Law on the Government of Aceh. The province of Aceh has special authority in self-regulating governance matters and local social interests. In the opinion of the researcher from this quote that zakat regulations in Aceh still follow national laws and regulations, but regarding the use of regulations in the Aceh region there are special regulations known as special autonomy (otsus), as regulated in the Law on the Government of Aceh [12].

The process of managing zakat assets in Aceh is discussed in several regulations. From Armiadi Musa's notes, it was conveyed that the management of zakat in Aceh until 1960 was carried out in a traditional way, where people who wanted to pay zakat directly handed over the said assets to their local ulama, and there had been no intervention from the Aceh government. Through the process of traveling with relatively long distances, various rules and legal regulations have been issued specifically discussing the rules regarding the management of zakat in Aceh. Among the regulations in question is Qanun Number 10 of 2004 concerning Zakat Management. At the beginning of the emergence of Qanun Number 10 of 2004 concerning Management of Zakat, Mursyid Djawas believed Qanun was an effort to increase Indonesia's zakat potential, which so far was still very far from what Muslims aspired to.

C. Weaknesses of Qanun Zakat in Aceh

Cases of criminal acts resolved by the District Court are in relative competence, it is not appropriate to settle zakat crimes within the realm of absolute authority of the General Courts. Matters regarding zakat have been regulated in the Law on the Religious Courts. In the provisions above which constitute the substance of the zakat crime case. The substance as mentioned above in fact did not work as desired, obviously this was because the substance was felt to be burdensome so that the legal structure also began to weaken. Legal structure in the opinion of Lawrence Meir Friedman is interconnected with legal substance and legal culture. Thus, it is hoped that later the substance of the criminal provisions in Chapter XVII can be considered and added to by adding to

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Chapter XVII and dividing the complaint into absolute and relative offenses. Legal culture according to Lawrence Meir Friedman is a human attitude towards law and the legal system-beliefs, values, thoughts, and expectations. Where legal culture is the atmosphere of social thought and social forces that determine how the law will be used, avoided, or misused. Legal culture is very closely related to public legal awareness because the higher the legal awareness of the community, the better the legal culture will be, and the way people think about the law so far can change. Legal culture is a process that determines how law achieves social goals such as what the purpose of the law is created [13].

This process includes the beginning of the formation of the law, until the law is implemented by law enforcement. A system, procedural legal culture will influence the legal culture substantially. In law enforcement it can be seen clearly, how the legal culture (substantial and procedural) interacts positively and negatively with the local legal culture so that law enforcement in society is greatly influenced by legal culture. Therefore, the development of national law, one of the components of which is legal culture, requires the transformation of values, not only the rule of law, but also the role of morals, shame, and religious values, namely belief in one God. Thus, the rule of law is put forward together with the supremacy of morality and justice. Legal culture is more directed at people's attitudes, people's beliefs, the values adopted by the community and their ideas or expectations of the law and the legal system. In this case the legal culture is an illustration of attitudes and behavior towards the law, as well as all the factors that determine how the legal system will find a place that is appropriate and acceptable to the community. The higher the legal awareness of the community, the better the legal culture will be and can change the mindset of the community so far. Simply put, the level of public compliance with the law is an indicator of the functioning of the law.

According to Abuya Askhalani that "the law in Indonesia apart from state law is also influenced by customary law and Islamic law. Islamic law exists because it regulates matters relating to Muslims who are Muslims who are more specific in religious teachings. Muslims who are Muslim have special rules because the specific rules of conduct are based on the sources of Islamic law, namely the Al-Quran, Sunnah, and Ijtihad. Apart from that, in Indonesia, the standard source of law for Muslims is also taken from the Compilation of Islamic Law as part of the legal rules set by the state, besides that it is also known that in a special area in Aceh using Qanun to regulate one of the criminal cases in addition to other regulations in the area, then there are also Fatwas issued by Ulama and so on. In this case when compared to other religions that are recognized in Indonesia, other religions follow the government's general regulations. In addition to Islamic law, Muslims who are Muslim also follow general rules made based on statutory regulations, there are a few exceptions in the Aceh region which is a special region because it has a different territory, so that apart from following state rules, Aceh also has regional rules that can regulate several things to resolve criminal cases in the area. Regarding zakat in Aceh Province, in addition to using government regulations it also uses Laws, Government Regulations also use Aceh Qunun in solving zakat problems, but the weakness is regarding Zakat Criminal Cases against the authority to settle cases of acts crimes, especially criminal acts of corruption, are still being resolved by the district court, so according to researchers, special additions must be made to the articles contained in the qunun aceh. Baitul Mal as a body formed to collect zakat has an obligation to carry out zakat management properly and transparently, so that the zakat collected by the public is better known to them where it will be distributed or is it according to the target of the recipient of the zakat, so that unwanted fraud does not occur [6].

The disclosure of information that should be carried out by the Baitul Mal is intended so that the public can also participate in overseeing the distribution of funds entering and leaving the Baitul Mal. Especially in the current technological era, Baitul Mal can use internal media such as websites and include detailed annual reports on the funds it receives from the public, including zakat. The weaknesses that researchers encountered from Baitul Mal structurally are:

The non-disclosure of the Baitul Mal regarding the quantity of collection of zakat funds that was carried out, the non-disclosure to the public to anyone of the 8 recipients of zakat being distributed, the asynchronous settlement of zakat criminal cases which were resolved in the district court, causing the zakat manager to be tyrannized due to the system, while the zakat manager has carried out in accordance with the Al-Qur'an orders the distribution of zakat in 8 senif.

In the Qur'an basically it does not explain let alone detail the meaning of the words used for the eight groups (senif) of zakat recipients, while the definition in fiqh is the result of ijtihad of scholars in a relatively long historical span. This was said by the Professor of the State Islamic University (UIN) Ar-Raniry, Prof. Dr. Al Yasa' Abubakar, MA who appeared in the first session presenting his paper entitled "Senif Recipient of Zakat: An Effort for Reinterpretation". "Because of this, at least part of the results of this ijthad are felt to be no longer in accordance with the conditions and needs of today's society, which are very different from the conditions during the Friends and Imams of the school several centuries ago," said Al Yasa' who is also chairman of the Council. Consideration of Syari'ah Baitul Mal Aceh. Therefore, Al Yasa' said, he was interested in researching how these arts were defined by the scholars, and whether it was possible to change and develop them to suit the conditions and needs of today's society, which can be called an industrial society that is heading to an era of information or biotechnology. According to Al Yasa', the verse of the Koran that is commonly quoted to explain the groups of people who are entitled to receive zakat is the letter at-Taubah verse 60 which explains the senif of zakat recipients, namely: Verily alms (obligatory, zakat assets) are only for poor

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people, the poor, the amil (caretakers/managers), the converts, riqab (freeing slaves), gharim (those who are in debt), sabilillah (those who are struggling in the way of Allah), and ibnu sabil (people who are on their way, who need help).

Books of interpretation and fiqh, said Al Yasa', in general, interpret the lafaz al-shadaqat in these verses with obligatory alms. The reason is that circumcision alms can be given to anyone according to the wishes of the giver. Since the recipients of alms in this verse are limited to certain people or groups, alms here must of course be limited to obligatory alms, namely zakat. Al Yasa' said, the scholars also tended to argue that zakat should be handed over to people, not to finance activities. Therefore, according to Al Yasa', for the four groups mentioned in the verse, namely the poor, amil and mu'allafatu qulbuhum, because it begins with the preposition "li", the zakat must be handed over to them as property. "The reason is that the preposition "li" according to language gives the meaning of ownership.

For the other four groups, riqab, gharim, sabilillah and ibnu sabil, their mention in the verse begins with the preposition "fi", he said. Al Yasa' said, this preposition is used to show the meaning of ownership or may also mean only taking advantage. It is permissible for the zakat assets not to be handed over to these four groups, but to be paid/handed over to other parties, and they only receive the benefits," said Al Yasa' explaining. In this material, Al Yasa' Abubakar cites at length the opinions of fiqh scholars and their interpretations of the definition of zakat recipients. New definition of converts, more relevant.

One of the discussions that caught the attention of the conference participants was the language surrounding the definition of converts besides discussing the definitions of other arts. Al Yasa' in his material includes, for example, regarding converts according to Al Yasa' after analyzing al-Qardhawy's opinion, the definition of converts can be rearranged into just five, namely, people who are given a portion of zakat to them then:

1. They will convert to Islam or can use their influence to encourage their followers to convert to Islam; People who have power and influence but are not close to Islam (perhaps even disturbing Muslims, by giving zakat to them), then they are no longer disturbing Muslims;
2. People who have just converted to Islam whose Islam/ closeness to the people are not yet strong, by giving zakat to them, it is hoped that it will bring them closer to Muslims;
3. Leaders and leaders or even Muslims whose faith and Islamic awareness are relatively weak;
4. It is hoped that giving zakat will strengthen them in Islam and will even make them able to help other Muslims;
5. People who need their help and influence to encourage others to pay zakat or encourage other people to be able to collect zakat.

"For Aceh, the art of Muallaf is limited to those whose Islam is not more than three years old, domiciled in the district where the Baitul Mal is and submits an application to the baitul Mal to receive zakat," said Alyasa'. However, said Al Yasa', to complete the discussion about the definition of zakat recipients above, there are several other things that should be considered as follows;

- a. In the Syafii school of thought, there is a tendency that zakat cannot be taken outside the area where it is collected, regardless of the size of the area (village, district, province, country), while in other schools there is no such requirement.
- b. In the Hanafi school, all people who are entitled to receive zakat (eight senif) must be poor or needy, and it tends to be given to the person, not to activities.
- c. In the Syafi'i school there is a tendency that each zakat senif can only receive a maximum of 12.5% (1/8 of the zakat collected), while in other schools it tends not to be required, adjusted to the needs and availability of zakat;
- d. There is a strong tendency that in the future, the amil must be a permanent body, so that the zakat cash is never empty, the collection and distribution is carried out with good planning and supervision, and of course it will run throughout the year, so the problem of whether the zakat money will be stored for a long time by the amil is not again become an important issue;
- e. There is a tendency that not all zakat must be distributed to mustahik as property; some zakat may be distributed in the form of activities so that mustahik only receive the benefits and not the money; some zakat may also be distributed in the form of loans so that the mustahik must return it to the amil (after the difficulties are resolved), and the amil will lend it back to the new mustahik, and so on.

D. Absolute Competence of Religious Jurisdiction in Deciding Criminal Through the Sharyah Court in Aceh Province

The Sharia Court in Aceh applies on a territorial basis, where the religious court has a name change, where the name change also gets delegation to be able to resolve criminal cases in this case such as: Qanun Jinnayah with 10 (ten) authorities, namely: As contained in Qanun Jinnayah No. 6 and 7 concerning the Jinnayah Law of 2014. The Syari'ah Court in Aceh is one of the privileged institutions in Aceh whose establishment is a mandate of law which is a win-win solution for the peace solution in Aceh which has been in conflict for 32 years. The religious courts in Aceh are known as the Syari'ah Court which have 8 (eight) absolute powers that apply throughout Indonesia, but for the Aceh region they have as many as 10 (ten) powers to try criminal cases [14].

In this case, the Aceh region has so far adhered to Islamic sharia and one of the absolute powers of the religious court granted by the Religious Courts Law is one of them is zakat. The issue of zakat crime is still being tried in the General Court. In fact, in

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the general judicial process in understanding the settlement of zakat crimes, there are several elements that are not in sync. Zakat itself is sourced from the Koran, Sunnah, and Codification of Ulama. The asynchronous settlement in the district court caused the zakat manager to be tyrannized due to the system, while the zakat manager had implemented it according to the Al-Quran's command to distribute zakat in 8 asnaf. Therefore, in this study the researcher wants to reconstruct the zakat criminal authority in Aceh, which is no longer the authority of the General Court, but can transfer this authority to the Syari'ah Court which applies only to Aceh Province specifically.

When related to law, the combination of the words system and law can be interpreted as a unified whole consisting of several sub-fields of law where the elements are interconnected with one another. All these legal elements need to work together according to the existing system and pattern. Basically, the law itself is a system. Wiener as quoted by Netti Endrawati: defines law as a system of behavioral control (ethical control) that is applied to the communication system. So, besides law having a system, law itself is a system. Basically, everything can indeed be said as a system according to its own size. In this case, it can be exemplified that criminal law, even though it is part of law, criminal law itself is a system that is smaller than law. The mechanism for reviewing regional regulations/Qanuns against laws or judicial review of laws against the Constitution is a form of openness that the Indonesian legal system accepts changes. Not only that, but the legislative review mechanism is also another proof of this openness, which means that the Indonesian national legal system accepts the times, and this has been proven a lot. It is just that, in terms of criminal law, the Criminal Code is a condition that should be regretted because the discussion was so protracted. Since January 2023, the Criminal Code has issued a Criminal Code, so that it takes effect 3 years after the law was issued [15].

The national legal system that is being discussed can be simplified as a unified whole in which all fields of law work to support each other, have a hierarchy and have a purpose. All sub-systems of national law work on the principles set out in the Constitution. The principle and source of all sources of national law itself is Pancasila. These five basic principles should inspire all types and levels of regulations in Indonesia. The national legal system is more identical to the Continental European or Civil Law family or tradition.

There is a dualism of view regarding the settlement of zakat in the religious court with administrative sanctions and there are also criminal sanctions where the settlement of criminal cases is still within the scope of state finances, is the authority of the district court to resolve cases of corruption. The dualism of this view has an impact on disharmony in the form of accountability in the event of fraud, crime or corruption, because understanding zakat is the main task of solving religious court judges. The researcher is of the view that those who know the zakat process are the religious courts so that based on the rules in the reconstruction of Chapter 1 regarding criminal sanctions that can be resolved by the Shari'ah Court in Aceh Province, based on the legal basis, these criminal sanctions can be placed in Aceh Qanun Number 3 Year 2021 concerning Amendments to Qanun Aceh Number 10 of 2018 concerning Baitul Mal [16].

When looking back at Law Number 23 of 2011 concerning Zakat Management, to carry out zakat management, the government formed Baznas, as a non-structural government institution that is independent and responsible to the president through the minister, so it can be concluded that Baznas is an institution authorized to carry out the task of managing zakat nationally. Then to carry out zakat management at the provincial and district/city levels, provincial Baznas and district/city Baznas were formed. Baznas can then form UPZ (zakat collection units), in various places as follows:

1. In government agencies;
2. State Owned Enterprises;
3. Regional Owned Enterprises;
4. Private companies; And
5. Representatives of Indonesia abroad;

Apart from UPZ, the community can also form LAZ to assist Baznas in collecting, distributing, and utilizing zakat, after LAZ has received permission from the minister or an official appointed by the minister.

About the management of zakat, it is necessary to pay attention to the decision of the Constitutional Court in the case of reviewing Law Number 23 of 2011 concerning Management of Zakat against the 1945 Constitution of the Republic of Indonesia, through Decision Number 86/PUU-X/2012. Based on the Constitutional Court's decision, there are several articles in the UUPZ which are considered contrary to the 1945 Constitution of the Republic of Indonesia and do not have binding legal force, including:

1. Article 18 paragraph (2) letters a and b, regarding the establishment of LAZ (amil zakat institution) which requires obtaining permission from the minister and officials appointed by the minister, with the condition that they are registered as an Islamic social organization that manages the education, da'wah and social sectors and as a legal entity, as long as it is not interpreted as "registered" as a social organization that manages the education, da'wah and social sectors or a legal entity, must obtain permission from an authorized official, while for groups of people, individual Muslim leaders (alim ulama), or the administrator/takmir of the mosque/musholla in a community and area that has not been reached by BAZ and LAZ, simply by notifying the said zakat management activities to the authorized official;

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2. Article 18 paragraph (2) letter d requires that LAZ must have a sharia supervisor, if it does not mean "shariah supervisor, either internal or external"
3. The phrase, "everyone" in Article 38 and Article 41, if it is not interpreted as "excluding groups of people, individual Muslim leaders (alim ulama), or administrators/takmir of mosques/musholla in a community and area that has not been reached by baz and LAZ and has notified the said zakat management activities to the authorized officials.

The Constitutional Court's decision essentially recognizes the existence of amil zakat or zakat collectors in society that is still traditional or not in the form of an organization and is not reached by amil zakat bodies or amil zakat institutions, on condition that the management of zakat is notified to the local authorities, so that the role the government is always needed to oversee the role of the amil-amil.

Zakat management institutions that carry out zakat management have formal legal powers, will have several advantages, including to guarantee the certainty and discipline of zakat payers, to maintain the feelings of inferiority of zakat mustahik when dealing directly to receive zakat from muzakki; To achieve efficiency and effectiveness as well as the right target in the use of zakat assets according to the priority scale that exists in one place, and to demonstrate Islamic symbols in the spirit of Islamic governance.

CONCLUSIONS

1. The regulation of the absolute competence of the religious courts in deciding criminal cases against zakat managers through the Syari'ah Court in Aceh Province is not yet based on the value of justice, so that competence can be transferred to the Syari'ah Court, so that the mandate of the Law on the Religious Courts in which zakat is an absolute competence of the religious courts that can complete carried out especially in this dissertation discussing the Religious Courts in which in Aceh the provisions can be added to the existing articles in the Aceh Qanun;
2. Weaknesses in the regulation of the absolute competence of the religious courts in proposing that criminal cases against zakat managers can be handed over to the Sharia Court in Aceh Province, which is the reason for the weaknesses that researchers see in the results of this study, so that the Baitul Mal can provide clear information to the public wherever the funds are channeled and can use media such as websites to make reports. This is because regarding zakat the settlement must adhere to the Al-Quran, Sunnah and the opinion of the Ulama.

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