

# The Metamorphosis of Zakat Management in Perlis: Analysis of Literature and Historical Review

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## Abstract

This study focuses on the literature review and history of zakat, specifically in the state of Perlis, Malaysia. From a historical perspective, this process involves the management of zakat for over a century, passed down from generation to generation until the birth of Perlis Islamic Religious and Malay Customs Council (MAIPs), which has successfully brought positive changes in the management of zakat in Perlis. This study adopts a qualitative research design via library research and historiography. The data is obtained from literature reviews and historical sources related to zakat in Perlis as well as MAIPs, and is analysed using content analysis and document analysis. This study reveals that there have been very limited studies specifically conducted on zakat in Perlis or MAIPs. This study also found that the management of zakat by MAIPs has gone through various phases of metamorphosis over time, in line with MAIPs' direction plan. As a result, the distributed zakat has been able to somehow improve the lives of the zakat recipients in Perlis.

**Keywords:** Zakat Management, Zakat in Perlis, Perlis Islamic Religious and Malay Customs Council (MAIPs)

## Introduction

The importance of zakat management lies in its role as a vital pillar of the Islamic economic system and as a mean to fulfil the social responsibility of Muslims. Effective zakat

management ensures that zakat funds are collected, distributed and utilized in the most efficient and impactful manner. The role of zakat management can be seen through six main dimensions; fulfilling religious obligation, poverty alleviation, wealth redistribution, social welfare and community development, accountability and transparency, as well as strengthening Islamic institutions. In other words, an effective zakat management is essential for upholding the principles of social justice, compassion and solidarity in Islam. By ensuring the proper collection and distribution of zakat, it can have a profound impact on poverty reduction, community development and the well-being of individuals in need.

Understanding the history of zakat allows us to connect with the teachings of the past and appreciate the wisdom and guidance provided by earlier generations. The history of zakat holds significant importance in terms of preserving tradition, interpreting its principles, establishing legal frameworks, learning from past experiences, understanding cultural significance and informing contemporary debates. It allows us to appreciate the rich heritage and ongoing relevance of zakat in Islamic societies and provides a basis for effective zakat management in the present day.

The history of zakat in Perlis, Malaysia, dates back to several centuries ago. However, specific details about its early practice in the region may be limited due to the scarcity of historical records. Zakat, as an obligatory act of worship and a means of social welfare, has been an integral part of the Islamic community in Perlis. Over the years, MAIPs has played a crucial role in streamlining zakat operations in Perlis. It has developed various initiatives to improve the collection of zakat funds, enhance the identification of eligible recipients and expand the reach of zakat assistance. MAIPs has also collaborated with other organizations and agencies to implement comprehensive programs for poverty alleviation, education, healthcare, and other social welfare projects funded by zakat contributions. The history of zakat in Perlis showcases the continuous efforts to strengthen zakat management practices, adapt to changing socio-economic conditions and fulfil the objectives of zakat as a means of social support and community development. Therefore, this study aims to delve into the literature review and history of zakat in Perlis, in order to highlight the contributions of MAIPs to further improve the zakat management in Perlis.

## Literature Review

### The Concept of Zakat in Islam

Zakat originates from the Arabic word “zakaa”, which means purity and cleanliness (Abd Rashid et al., 2018). Ibn Manzur (1990) mentioned that the essence of zakat is purity, growth, blessing, and praise. Allah SWT explains the meaning of “zakaa” in the Quran, stating, "Indeed, successful is the one who purifies himself" (Quran, 91: 9). Based on this verse, it can be concluded that zakat refers to cleansing one's wealth from being mixed with the rights of others and purifying the soul from greed, envy, and fostering virtuous qualities among individuals.

From a Shariah perspective, zakat is defined as a specific amount of wealth that is given with specific conditions to specific groups of *asnaf* (zakat recipients). To ensure the objectives and goals of zakat are achieved, various efforts have been undertaken by Muslims since the time of Prophet Muhammad (SAW) to strengthen zakat management (Abd Rashid et al., 2018). The first Caliph of Islam, Abu Bakr, took firm action against those who refused to pay zakat after the passing of Prophet Muhammad (SAW). Similarly, the establishment of the Baitulmal by Umar al-Khattab served as a central treasury institution encompassing zakat, *jizyah*,

*ghanimah, kharaj, fay'*, and salaries for administrative and military personnel. Institutions like this were later developed throughout the Islamic territories (Tonot & Ibrahim, 2014).

The zakat institution is one of the vital service sectors in the Islamic economy. This is because zakat serves as an effective social security system for the Muslim community. The distribution of zakat covers multiple groups within a society, as outlined by the Quran, such as the poor (*al-Fuqara'*), the needy (*al-Masakin*), zakat collectors (*'amil*), new Muslim converts (*muallaf*), slaves (*al-Riqab*), those burdened with debt (*al-Gharimin*), those striving in the cause of Allah (*fi sabilillah*), and travellers (*Ibn sabil*). Therefore, zakat distribution includes those in need within a society (Wahid et al., 2017).

Hence, the objective of practicing zakat is to build a society where the wealthy and the poor cooperate with one another. Additionally, zakat practice educates individuals to avoid vices such as selfishness and stinginess. With the advancement of time, various changes and advancements have been made in the zakat management system by zakat institutions across Muslim countries, particularly in terms of effectiveness in collection and distribution (Romdhoni, 2017). Consequently, it cannot be denied that zakat institutions are major contributors to various developments within the Muslim community, particularly in the areas of economics, education, health, and social welfare. Despite the challenges faced by Muslims in various aspects of life, such as economic, health, and education issues, zakat institutions continue to be the primary contributors in resolving these problems at all times (Kadri et al., 2012). Previously, there have been various studies conducted over the past decade by previous researchers discussing the concept of zakat in Islam. The overall summary of the research findings regarding the concept of zakat in Islam is presented in Table 1.

Table 1

*Summary of Literature Reviews on the Concept of Zakat in Islam*

No.	Author	Origin	Findings Summary
1.	Hussain (2012)	Oman	Zakat can be considered as a well-being program to establish peace, prosperity and socio-economic development for mankind as a whole all times.
2.	Salim (2008)	Indonesia	Zakat collection has been voluntary and decentralized in Indonesia since the coming of Islam.
3.	Shams et al. (2020)	Pakistan	Zakat is a financial prayer for fulfilling the economic needs of the poor people.
4.	Dhar (2013)	India	Zakat is the Islamic contribution to social justice.
5.	Ahmad & Mahmood (2009)	India	Zakat can be implemented as a tool of poverty alleviation.
6.	Nurlaelawati (2010)	Indonesia	Zakat is the earliest concept of mutual social responsibility proposed by Islam to achieve social justice.
7.	Arain (2020)	Pakistan	Zakat is an obligation for Muslims who have wealth over a certain ratio.
8.	Kaslam (2009)	Malaysia	Zakat is more than a personal ibadah.
9.	Abdulagatov (2022)	Russia	The institution of zakat is the most important component of Islamic

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|-----|-----------------------------|------------|---|
| 10. | Nadzri et al. (2012)        | Malaysia   | economic activity in the life of ordinary Muslims of Dagestan.  |
| 11. | Johari et al. (2014)        | Malaysia   | Zakat is an effective tool to alleviate poverty.  |
| 12. | Ahmad Razimi et al. (2016)  | Malaysia   | Zakat is paid from those who have surplus to the poor.  |
| 13. | Wan Yusoff (2022)           | Indonesia  | Zakat is the most suitable ways of Islamic taught to encounter with the issues of poverty in Muslim society by allocation of one wealth to significant beneficiaries.   |
| 14. | Abu Bakar & AbdGhani (2011) | Malaysia   | Zakat funds can be utilized for the economic and social development of the ummah beginning with those who most needy.   |
| 15. | Ganiyev & Umaraliev (2020)  | Uzbekistan | A more self-sustainable mechanism for zakat distribution is a must.   |
| 16. | Paizin (2021)               | Malaysia   | Zakat is one of the five pillars of Islam that aims to balance wealth distribution in the country fairly.   |
| 17. | Meerangani (2019)           | Malaysia   | Zakat on income has been vigorously implemented in Malaysia.  |
| 18. | Islam & Salma (2020)        | Malaysia   | Zakat funds are essential to improving the quality and potential of every Muslim in Malaysia.   |
| 19. | Muhammad et al. (2015)      | Malaysia   | Zakat plays a significant role in the Muslim socioeconomic development.   |
| 20. | Ramli & Ghadas (2019)       | Malaysia   | Zakat fitrah is mandatory to be conducted by every Muslim with the compliance of Shariah's prescription.  |
| 21. | Afandi et al (2021)         | Malaysia   | The current legal structure of a corporation does not conform to the Shariah principles in relation to zakat obligation in Malaysia.                                    |
| 22. | Fizol et al (2022)          | Malaysia   | Zakat has significantly reduced income inequality in Selangor's Muslim society.   |
| 23. | Fathoni et al (2020)        | Indonesia  | The <i>asnaf</i> group may receive assistance from zakat payments and income distribution to survive financial difficulties.  |
| 24. | Subri et al (2015)          | Malaysia   | The obligation of Muslims in zakat is expected to help solve the problem of income distribution among human beings. The policy in Malaysia makes zakat a tax deduction. |
|     |                             |            | The research can be a guide to the management of zakat especially Religious Council in every state in Malaysia to   |

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|---------------------------------------|-----------|---|
| 25. Fauziah et al (2019)              | Indonesia | administer and manage the zakat management system by systematic and efficient.  |
| 26. Atabik (2016)                     | Indonesia | Zakat can be explored optimally if supported by active role of the state and its rules that support the passage whole system of zakat in three countries.   |
| 27. Asmah et al. (2013)               | Malaysia  | Zakat can play a role in preventing the accumulation of wealth in a few hands only, and obliges the rich to redistribute wealth to the group of the family fortune and destitute.   |
| 28. Asni (2021)                       | Malaysia  | Proper accounting and auditing could enable the zakat institutions to fulfil their accountability.  |
| 29. Hanapi & Wan<br>Khairuldin (2017) | Malaysia  | MAIPs have undertaken several important initiatives, especially in managing the collection and distribution of zakat in facing the challenges of COVID-19.  |
| 30. Abd Khafidz et al<br>(2023)       | Malaysia  | The paddy zakat accounting practiced in Perlis is aligned with the principles of Islamic law. It goes beyond considering the harvest's adequacy for the zakat <i>nisab</i> (minimum threshold) and takes into account the net income after deducting production and living costs. |
|                                       |           | There are 12 zakat institutions/SIRC in Malaysia, including MAIPs, which allocate zakat funds in various forms such as assistance for medical assets and non-medical needs, as well as providing food aid to frontline workers involved during COVID-19 pandemic.                 |
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## Methodology

### Research Design

This study is a qualitative study that utilizes the method of literature review and historiography. Qualitative research design is used to explore and understand complex phenomena, subjective experiences, and social interactions from the perspective of the participants (Taylor & Bogdan, 1984).

### Data Collection

To collect study data, the researcher has utilized two main methods, namely library research and historiography. Library research is a research method that involves gathering information and data from existing sources available in libraries or digital databases. The researcher focuses on reviewing and analysing previously published materials, such as books, scholarly

articles, journals, reports, theses, and other relevant documents. The library research is used to obtain literature highlights related to the subtopic. In addition, this study also relies on research conducted at the library as it is specifically related to the history of zakat administration in Perlis. The researcher has examined historical materials and collections at the Perlis State Public Library (PPAP) and MAIPs.

### **Data Analysis**

Furthermore, the collected data was analysed using content analysis and document analysis techniques. Content analysis is a systematic and objective method of analysing qualitative data that involves categorizing and interpreting the content of text, audio, video, or visual materials to identify patterns, themes, and relationships. Document analysis, on the other hand, focuses specifically on analysing documents as primary sources of information. It involves examining and interpreting written or textual documents, such as reports, letters, diaries, policy documents, or historical records. In this study, the researcher used the content analysis method to analyse the research materials in a broader scope. Meanwhile, the researcher uses the document analysis method to analyse specific historical documents.

### **MAIPs: History and Metamorphosis**

#### **MAIPs As the Secretariat for The Administration of Islam and The Management of Zakat**

According to history, the administration of Islam in Perlis began during the reign of Raja Syed Hussin Jamalullail, from approximately 1843 to 1873 (Majlis Agama Perlis 810, n.d.). Prior to 1920, Islamic law in Perlis was under the administration of the Chief Qadi. The Chief Qadi also served as a judge, mufti, and advisor to the king in the palace. The first Chief Qadi of Perlis was Tuan Syed Abdullah al-Hadad. He was succeeded by Tuan Haji Muhammad Haji Abdul Latif as the second Chief Qadi of Perlis, and Tuan Haji Muhammad Noor Haji Muhammad, the son of the first Chief Qadi, became the third Chief Qadi of Perlis.

In 1920, the Shariah Court Enactment 1920 was formulated and passed during the Perlis State Government Assembly Meeting. The enactment served as the foundation for the establishment of the Perlis Islamic Religious and Malay Customs Council (MAIPs) as an institution responsible for administering and managing Islamic religious affairs and Malay customs. During the reign of Jamalullail (1905-1943), MAIPs was not established as a department but rather served as a secretariat. In its early stages, MAIPs supervised Shariah cases and the Baitulmal (public treasury) and managed matters related to Islamic religious affairs in Perlis (Noor & Hassan, 2018).

Later, in 1930, the Shariah Courts (Amendment) Enactment 1930 was revised following the Perlis State Government Assembly Meeting to facilitate the administration of Islamic legislation in Perlis and the process of teaching and disseminating religious knowledge by certified teachers. Only books approved by Raja Syed Alwi Jamalullail could be taught in Perlis. Initially, the role of MAIPs focused more on the management of preaching, Islamic legislation, fatwas and education. The history of zakat collection in Perlis began several decades ago, before the existence of a centralized system or organization responsible for collecting and distributing zakat. During that time, the Muslim community would pay zakat according to their ability directly to religious teachers, known as "guru agama," as well as to local religious figures such as "Tok Lebai" and "Tok Haji" in their respective villages.

However, due to the lack of a systematic zakat management system, doubts arose regarding how zakat funds were collected and distributed to the needy. Sheikh Ahmad Mohd. Hashim, the fourth Chief Minister of Perlis at the time, together with the mufti, approached Raja Syed

Alwi Jamalullail to propose the establishment of a special government body to collect and distribute zakat more systematically. On November 18, 1932, Raja Syed Alwi Jamalullail declared the zakat collection rules under Law No. 3 (1932). The Perlis State Government Assembly issued the Perlis Zakat and Fitrah Collection Regulations 1932. The management of zakat collection was carried out and monitored by a working committee known as the Management Committee, which was personally appointed by Raja Syed Alwi Jamalullail and consisted of 11 members, namely; Tuan Syed Hamzah Syed Safi Jamalullail, Tuan Syed Hussin Syed Safi Jamalullail, Tuan Haji Mohd Noor Haji Muhammad, Tuan Sheikh Ahmad Mohd. Hashim, Che Mat Haji Kassim, Wan Ahmad Wan Daud, Tuan Haji Ahmad Haji Muhammad (Haji Ahmad Hakim), Tuan Syed Idrus Syed Alwi Jamalullail, Tuan Syed Hassan Syed Mahmud Jamalullail, Encik Abdullah Ahmad and Tuan Haji Ismail Haji Ibrahim. The Council appointed this committee to oversee the collection of zakat in Perlis. The enforcement of this law brought a new dimension to the zakat collection methods throughout Perlis, with a centralized management and collection system monitored by the Management Committee (JAIPs, 1932).

Implementation began through the collection of zakat from paddy and rice, with the aim of enhancing the welfare programs for the Malay-Muslim community in Perlis. The Zakat and Fitrah Collection Regulations of Perlis 1932 contained 29 Articles that included provisions for membership, authority and administration, regulations regarding reluctance to pay zakat, accounting calculations and considerations for individuals who failed to fulfil their zakat obligations.

In 1932, the Management Committee held two grand conferences attended by village chiefs, imams, and the Ten Mosque Officials from all over Perlis. After the collection regulations were approved, the task of collecting zakat on rice and paddy began. In 1933, the Company Committee introduced the position of *'amil* and allowed them to collect zakat. After 3 years of zakat collection, the committee members agreed to use the collected funds to establish an Arabic school now known as Al-Madrasah Al-Alawiyah Ad-Diniah, Arau. Its purpose was to provide deep and effective Islamic and Arabic education to the local Muslim community, particularly the younger generation. At the initial stage, the school rented a house on Pauh Road (Syed Hussin Road), Arau, which later became the largest Arabic school in Perlis. The Al-Alawiyah Ad-Diniah Madrasah, Arau, which only accommodated male students, was well-received and received encouraging support among the students. However, there were parties who believed that female students should also have equal educational opportunities. In response to this, the Management Committee proposed the construction of a separate school specifically for female students. The determination and dedication of this committee bore fruit, leading to the establishment of the Al-Alawiyah Madrasah, Kangar.

The management and administration of both schools were then fully taken over by the Perlis Zakat and Fitrah Committee. The Zakat and Fitrah Committee continued to progress by establishing more Arabic religious schools in other locations around Perlis, such as Batu Lima Jalan Kuala Perlis, Pekan Paya, Padang Pauh, Guring, Arau, and Simpang Empat Kayang. Additionally, the Zakat and Fitrah Committee also built a Kindergarten in Jejawi, Perlis. After 27 years of centralized zakat collection implementation, the construction of mosques in the state increased in number. In 1933, the construction of concrete mosques began to replace the previous wooden mosques. The Alwi Mosque was the first mosque to be built entirely using concrete, followed by mosques in Jejawi and Repoh.

### **MAIPs as the Royal Council of Islamic Religion and Malay Customs of Perlis**

After 29 years, a special law has been enacted to further strengthen the position of MAIPs. According to Article 6 of the Government of Perlis 1948 Constitution, Part I, His Royal Highness the Raja of Perlis shall enact a specific law concerning the administration of the state's Islamic religion and establish a Council of Islamic Religion and Malay Customs, which will serve as an advisory body to His Royal Highness in matters of religion and Malay customs (Kerajaan Negeri Perlis, 1948). This regulation is referred to as the Islamic Religion and Malay Customs Council Enactment No.1/1949. On December 27, 1949, His Royal Highness Tuanku Syed Putra Jamalullail officially acknowledged this special law after it was approved by the State Council Meeting of Perlis on December 8, 1949. The establishment of MAIPs comprises 17 chapters, including the definition of the Council, appointment of council members, appointment of the Chairman, the Council's authority, and amendments to the Shariah Court Enactment. Additionally, the Council's membership consists of the Chairman, the Mufti, the Secretary of the Council, and no fewer than 6 members of the Committee, all of whom must be Muslims adhering to the Ahli Sunnah Wal Jemaah sect and are appointed every 3 years with the consent of the ruling monarch.

MAIPs function is to advise His Royal Highness the Raja of Perlis on matters related to religion and Malay customs and perform other duties as stated in Clause 7 of the Islamic Religion and Malay Customs Council Enactment of 1949: "Thus, this Council shall assist and advise the work of His Royal Highness the Raja and all matters related to the religion of this state and Malay customs, and exercise powers as granted to this Council by this law or other laws."

### **Empowerment of Zakat Collection in Perlis**

In 1949, after 17 years since the enactment of the Zakat and Fitrah Collection Regulations of 1932, the Zakat and Fitrah Act of 1949 Enactment No. 2/1949 was passed. The Enforcement of the Zakat and Fitrah Law of 1949, Enactment No. 2/1949, requires Muslims throughout Perlis to pay zakat on their wealth, including money, gold, silver, and similar assets, according to the rates specified by the law. Both zakat on wealth and zakat on paddy must be paid to the Perlis Zakat and Fitrah Committee. Those who refuse to comply may be subject to fines, imprisonment, or both. Since the enforcement of this law, several Muslims in the state have been punished for failing to make the required payments. The Zakat and Fitrah Act of 1949 consists of nine articles and came into effect on January 1, 1950, during the tenure of Tuan Haji Ahmad Muhammad as the Chairman of MAIPs. Through this law, the reappointment of the Perlis Zakat and Fitrah Committee Members was also carried out.

### **Members of the Perlis Zakat Committee and Administrative Structure**

The Perlis Zakat and Fitrah Committee has appointed a small committee to formulate and review the draft amendments to the Zakat and Fitrah Act of 1949. Once the draft is completed, it will be submitted to the Perlis State Council for approval. The members of the Perlis Zakat and Fitrah Committee are appointed by His Royal Highness Tuanku Syed Putra Jamalullail himself. They serve for a period of 3 years and may be reappointed as committee members after the completion of their term. The organizational structure of the Zakat and Fitrah Committee consists of a chairman, a secretary, a treasurer, and at least 8 other committee members. Throughout the establishment of the Zakat and Fitrah Committee, the committee members have changed from year to year, except for the three highest-ranking committee members who are continuously appointed by His Royal Highness. The individuals

involved are Haji Ahmad Haji Muhammad (chairman), Sheikh Ahmad Mohd Hashim (secretary), and Wan Ahmad Wan Daud (treasurer).

At that time, the administration of zakat in Perlis was divided into 3 operational regions, namely the northern, central, and southern divisions. Each division was supervised and monitored by a supervisor known as "*merinyu*," covering 72 mosque congregations (*kariah*) in Perlis. Each *kariah* was managed by an amil who was authorized by the Perlis Zakat and Fitrah Office. Every year, the Perlis Zakat and Fitrah Office transparently displayed the collection and distribution of zakat in the local newspaper for public viewing. Indirectly, the implementation of this comprehensive Zakat Fitrah Regulation and Law made Perlis a pioneering state in centralized zakat management, attracting the attention of other state governments to emulate the zakat management system there. As evidence, Sultan Iskandar Ibni Almarhum Sultan Idris Murshidul Adzam Shah I Rahmatullah, who was the 30th Sultan of Perak (1918-1938), sent Raja Muda Perak, Raja Abdul Aziz, to observe the zakat collection in Perlis. When Raja Abdul Aziz ascended the throne as the 31st Sultan of Perak, he once again graciously visited Perlis to observe the zakat collection methods in the state. During his visit to Perlis, Sultan Abdul Aziz Mu'tassim Billah Shah was given an explanation about the zakat collection procedures by the Honorary Secretary of the Perlis Zakat and Fitrah Committee, Sheikh Ahmad Mohd. Hashim.

After that, Tuan Sheikh Mahmud Haji Noh, who was the Chairman of the Kedah State Islamic Council, came to Perlis to study the methods and management of zakat and fitrah collection in Perlis. Sultan Alauddin Sulaiman Shah Ibni Almarhum Raja Muda Musa of Selangor (1898-1938) was also interested in the zakat management of Perlis, to the extent that he invited Sheikh Ahmad Mohd. Hashim to provide an explanation regarding zakat collection management to be introduced in Selangor. The long drought season commonly experienced in Perlis led Sheikh Ahmad Mohd. Hashim to propose an idea to the Perlis Zakat and Fitrah Committee to establish a savings fund from the surplus balance of zakat that was not fully spent. The excess zakat could be used to cover expenses during the non-harvest season, as well as for the purchase of agricultural land for leasing in order to increase the revenue of the Perlis Zakat and Fitrah Office. Following the enactment of the Zakat and Fitrah Act of 1949, there was an increase in the collection of zakat in Perlis from 1959 to 1960. The average zakat collection during this time was RM200,000 per year, and MAIPs utilized these funds to provide assistance to various categories of recipients in Perlis.

### **Perlis Zakat and Fitrah Office**

Until 1949, the Perlis Zakat and Fitrah Office (PZFP) did not have its own building. All administrative affairs were carried out at the Perlis Government Audit Office because Sheikh Ahmad Mohd. Hashim, who was the Honorary Secretary of PZFP, also served as the Government Auditor of Perlis. Later, PZFP moved to the Kangar Municipal Council Office before relocating back to the Perlis Government Audit Office. Subsequently, PZFP moved to the English School Derma building in Kangar. Finally, in 1951, PZFP had its own building located on Jalan Hospital Kangar, Perlis.

In addition to managing the collection and distribution of zakat, PZFP also oversees the annual allowances for 341 mosque officers and quarterly allowances for 28 mosque caretakers. Religious teachers and officials are also sent for training in Egypt, India, and the Malaya Islamic College to enhance their existing skills through scholarships and financial assistance provided by PZFP. Furthermore, PZFP also offers scholarships to former students of Jejawi Education School to pursue studies in English-medium schools.

Apart from providing scholarships, PZFP extends assistance to the needy, disabled individuals, and converts in Perlis. The assistance provided by PZFP to these groups is given on a monthly and yearly basis, including to religious teachers teaching in public schools and madrasahs. For instance, in 1961, PZFP provided assistance in two ways: aid given to the needy in each district of Perlis and regular assistance to less privileged *asnaf*. Additionally, assistance was given to new converts starting their lives as Muslims. The Perlis Zakat and Fitrah Office also incurs expenses for zakat administrators, the burial of the indigent without heirs, and converts. The funds collected from zakat are also allocated towards the repair and maintenance of PZFP-owned buildings, madrasahs, religious teacher's homes, and rice warehouses for zakat distribution.

### **MAIPs as the Department of Religion**

In the 1960s, there was further development in the organizational structure of MAIPs as a statutory body when the Administration of Islamic Religion Council Act of 1949 was repealed and replaced with the Perlis Islamic Religion Administration Act No. 3 of 1964. On February 27, 1964, the Perlis State Legislative Assembly enacted and approved this law, which aimed to streamline the administration related to the Islamic religion and Malay customs and grant broader authority to MAIPs in managing zakat affairs, which were previously handled separately. The amendments to this law also defined the scope of authority of MAIPs as outlined in Part II, Clauses 4(1) to 8(2)(7), which specify MAIPs' role as an advisor to the Raja, appointment of council members, issuance of fatwas, and other areas of authority. This can be clearly seen in Clause 5(2) of the Perlis Islamic Religion Administration Act 1964. "The Council shall advise the Ruler of the Government on matters related to the Islamic religion and Malay customs, and such advice shall be in accordance with Islamic law or any regulations pertaining to recognized Malay customs in Perlis."

The re-enactment of this law was approved by the Regent of Perlis, His Royal Highness Tengku Suleiman Ibni Almarhum Tengku Bendahara Abu Bakar, on February 27, 1964. It consists of 16 sections (Preamble, Council, Appointments, Kadi Court, General Regulations, Criminal Regulations, Property Regulations, Finance, Surveys, Tithe Collection, Mosques, Marriage and Divorce, Maintenance of Dependents, Converts, Offenses, and General Matters).

Furthermore, an amendment to the Administration of Islamic Religion Act No. 3 was passed to establish MAIPs as a body responsible for the development of the Islamic community's economy. One year after the approval, its functions were implemented through the provision of the State Law of Perlis, Section 4, namely the Islamic Religion Administration Enactment No. 3/1964. Consequently, this amendment elevated the position of MAIPs to operate more efficiently in realizing the socioeconomic development agenda of the Muslim community in Perlis.

### **MAIPs as the Baitulmal**

In the late 1980s and early 1990s, MAIPs' function was more prominent as the Baitulmal. This is stated in the Administration of Islamic Religion Act Perlis Bill No. 3 of 1964, where MAIPs acted as the Baitulmal and played a role in developing the economy of the Muslim community through the collection of zakat, endowments, wills, and similar contributions. In 1988, the Baitulmal and Zakat Enactment was enacted, outlining the comprehensive roles and functions of the Baitulmal. In this regard, MAIPs, as the parent organization, separated its administration from the Baitulmal and granted independent authority to the Baitulmal for its governance. This enactment specified the management of Baitulmal's assets, including zakat,

fitrah, inherited property by trustees or administrators, will (*wasiyyah*), rules of inheritance (*faraid*), expiation (*kafarah*), and funeral charities (Baitulmal, 1985).

DYMM Tuanku Raja Perlis, as the ruling monarch, serves as the head of religion and patron of Baitulmal MAIPs. The role and function of Baitulmal MAIPs are to assist and advise DYMM the ruling monarch in matters related to Islam and Malay customs in the state of Perlis, promote, encourage, and support the progress and well-being of the economic and social welfare of the community in Perlis in accordance with Sharia law, act as the sole trustee of endowments, vows, and trusts, manage the collection and distribution of zakat, fitrah, endowments, and Baitulmal assets, and serve as the parent body for the formulation of policies regarding the administration of Islam in Perlis.

There are 15 committee members of MAIPs appointed to assist and advise the ruler, as well as 5 committees entrusted with specific tasks, namely the Baitulmal Committee, Development and Investment Committee, Fatwa Committee, Sermon and Publication Committee, and Islamic Education and Malay Customs Committee. In terms of administrative organization, MAIPs is managed by a secretary who is also the Director of the Department of Islamic Religious Affairs Perlis (JAIPs). For operational tasks, Baitulmal oversees MAIPs, consisting of a chairman, a director, and assisted by three main divisions: the Zakat Division, Administration Division, and Property Development and Waqf Division.

### **The Perlis Islamic Administration Enactment 2006**

On April 14, 2006, the Regent, DYTU Tuanku Syed Faizuddin Putra Jamalullail, granted permission for the Perlis Islamic Administration Enactment 2006. This enactment was formulated and approved by the Perlis State Legislative Assembly on March 31, 2006 to establish new provisions regarding the administration of Islam and Malay customs in Perlis, the establishment and jurisdiction of the Shariah Court, as well as the establishment and functions of the Perlis Islamic Council. There are 11 sections in this enactment, covering the Preamble, Council, Appointment of Mufti and Authority of the Fatwa Committee, Shariah Court, Prosecution and Representation, Finance - Zakat Fitrah - Endowments, Nazr and Trusts, Mosques, Collection of Charitable Contributions, Conversion to Islam, Islamic Religious Education, and General Provisions. Matters related to the Perlis Islamic Religious and Malay Customs Council (MAIPs) are also provided for in Chapter 2, Article 4(1) through Article 43.

### **MAIPs Metamorphosis Phase**

DYTU Tuanku Syed Faizuddin Putra Jamalullail proposed a comprehensive transformation of the management and administration of MAIPs in 2011. His Majesty instructed the Modernization of Administration and Management Planning Unit (MAMPU) under the Prime Minister's Department to identify the best mechanisms for an effective transformation in MAIPs. The transformation in MAIPs was carried out in phases, starting from 2011 until 2020. Among the transformations implemented were improvements to the organizational structure of MAIPs by establishing three main divisions:

- i. Management and Secretariat Services Division: This division consists of five units: Administration Unit, Internal Audit Unit, Information Technology Unit, Finance Unit, and Secretariat Unit.
- ii. Zakat Management Division: This division consists of four units: Distribution Section, Collection Section, Socioeconomic Unit, and Islamic Progress Unit.
- iii. Waqf and Property Development Division: This division consists of the Waqf Unit and Investment Unit.

Additionally, changes were made to the vision, mission, strategic objectives, core values, roles, and functions of MAIPs.

### **MAIPs Direction Plan**

In 2015, MAIPs developed the MAIPs Direction Plan, which outlines the planning of MAIPs for the next 5 years, from 2015 to 2020. The management discussed the direction of MAIPs in determining the transformation according to the following 5 phases:

- i. 2015: Sustaining Transformation
- ii. 2016: Strengthening Transformation
- iii. 2017: Building Foundations of Progress
- iv. 2018: Generating Progress
- v. 2019-2020: Elevating Progress

### **Organizational Structure of MAIPs**

Most other states in Malaysia separate the management of zakat, waqf, and general resources. However, this practice is not implemented in the state of Perlis because MAIPs did not establish separate entities to carry out the roles of managing zakat, waqf, and general resources. This makes MAIPs unique in handling the management of zakat, management services and administration, waqf development, and property assets. The successful administrative practices implemented by MAIPs serve as evidence that MAIPs adopts a proactive approach in managing and administering zakat, waqf and general resources in the state of Perlis (Bakar et al., 2018). Until 2023, MAIPs had appointed many employees, consisting of 3 main divisions and 9 units. Figure 1 is the MAIPs organizational chart for year 2023.



for foreign students (Middle East), and zakat distribution for missionary and community activities of MAIPs (MAIPs, 2023a).

There are six types of zakat, including zakat on income, zakat on crops, zakat on savings including digital currencies like bitcoin, zakat on livestock, zakat on business, and zakat on gold and silver. In terms of zakat payment, it can be made face-to-face at the zakat institution counter, by directly meeting the appointed *amil* through salary deduction schemes by employers, payment through zakat counters at higher education institutions, and payment through postal services. Additionally, zakat can also be paid online through Islamic banking services, such as at bank counters, online services, credit card payments, check or bank draft payments, bank transfers, mobile banking, SMS payments, and Auto Teller Machines (ATM). Additionally, MAIPs is assisted by the Mufti Department of Perlis in zakat management from the perspective of *fatwa* (Islamic rulings) and current legal issues. Therefore, MAIPs follows the fatwas and legal guidelines related to zakat issued by the State Mufti Department (Asni & Sulong, 2017; Asni, 2018).

From the perspective of MAIPs' efforts in managing zakat to address the challenges of COVID-19, over the course of two years from 2020 to 2021, MAIPs has distributed a total of RM12,880,317 for the entire 'MAIPs COVID-19 Initiative' program for the years 2020 and 2021. Of this amount, RM4,688,267 was distributed in 2020, while RM8,192,050 was distributed in 2021 (Sinar Harian, 2021).

In addition to the distribution to eligible recipients, involving 14,679 recipients in 2020 and 8,179 recipients in 2021, with direct credit to their accounts, MAIPs also implemented additional initiatives for those affected by COVID-19. They approved a reduction in rental rates for MAIPs premises throughout the period of full closure of the economy due to the COVID-19 pandemic, amounting to RM171,668 (Utusan, 2021). Furthermore, MAIPs allocated zakat funds to front-line personnel through various state authorities such as the State Health Office, State Education Office, Police, Army, Civil Defense Force, and others. The allocation will be utilized according to their respective roles (Sinar Harian, 2021).

In terms of zakat collection efforts, MAIPs has implemented several important initiatives. The allocation distribution for zakat is shared through major electronic media and on the official MAIPs website, aimed at drawing the attention of the Muslim community to continue contributing for the welfare of Muslims (MAIPs, 2023b). These initiatives are also aimed at increasing transparency in zakat management in Perlis. Additionally, zakat payment campaigns are conducted by MAIPs through physical means such as Friday sermons, lectures by religious teachers in mosques, and official events organized by MAIPs (MAIPs, 2023b).

The management of zakat collection and distribution by MAIPs in facing the challenges of COVID-19 in Perlis has successfully achieved the outlined objectives. MAIPs has implemented several important initiatives, especially in the management of zakat collection and distribution, to address the challenges posed by COVID-19. The efforts made have been able to reduce the impact of the COVID-19 pandemic, particularly in the state of Perlis (Asni, 2021).

### **Analysis and Discussion**

Based on the summary of literature findings, it is found that the average studies focus on several main themes, namely the concept of zakat, analysis of zakat laws, social and economic well-being, zakat management overview and international comparative studies. Through studies on the concept of zakat, previous researchers have examined the theoretical and philosophical aspects underlying the concept of zakat in Islam. Most of these studies aim to understand the wisdom and purpose behind the obligation of zakat and strengthen

understanding of the social and economic values it encompasses. Whereas, the analysis of zakat laws involves the process of analysing the legal framework governing zakat in the Islamic legal system. These studies involve researching zakat laws, explanations of the types of assets subject to zakat, and the mechanisms of zakat collection and distribution according to Islamic law.

Meanwhile, studies related to social and economic well-being focus on exploring the relationship between zakat and the social and economic well-being of society. These studies involve examining the impact of zakat on poverty reduction, economic development, and social stimulation within the community. Furthermore, studies related to zakat management overview primarily analyse the practices and management of zakat within zakat institutions and related organizations. These studies discuss the roles and responsibilities of zakat institutions in collecting, reviewing, and distributing zakat, and involve researching the effectiveness of zakat management in achieving its goals. On the other hand, international comparative studies aim to compare the zakat systems in different Islamic countries and examine the differences and similarities in their implementation. These studies involve researching the structure and regulations of zakat in various cultural and socio-economic contexts. Moreover, it is appropriate to state that very few studies have been found to date that specifically focus on zakat in Perlis or MAIPs. The summary of the main themes and focus areas of the literature findings on zakat, outlining the main themes and the specific focus areas within each theme is presented in Table 2. This table also highlights the scarcity of studies specifically focusing on zakat in Perlis or MAIPs.

Table 2

*Summary of Main Themes and Focus Areas of The Literature Findings on Zakat*

No.	Main Themes	Focus Areas
1.	Concept of zakat	<ul style="list-style-type: none"> <li>Theoretical and philosophical aspects underlying zakat in Islam</li> <li>Understanding the wisdom and purpose behind the obligation of zakat</li> </ul>
2.	Analysis of zakat laws	<ul style="list-style-type: none"> <li>Legal framework governing zakat in the Islamic legal system</li> <li>Types of assets subject to zakat and mechanisms of collection</li> </ul>
3.	Social and economic well-being	<ul style="list-style-type: none"> <li>Relationship between zakat and social and economic well-being</li> <li>Impact on poverty reduction, economic development, and social stimulation</li> </ul>
4.	Zakat management overview	<ul style="list-style-type: none"> <li>Practices and management within zakat institutions and organizations</li> <li>Roles and responsibilities of zakat institutions</li> <li>Effectiveness of zakat management in achieving goals</li> </ul>
5.	International comparative studies	<ul style="list-style-type: none"> <li>Comparison of zakat systems in different Islamic countries</li> <li>Examination of differences and similarities in implementation</li> </ul>
6.	Zakat in Perlis or MAIPs	<ul style="list-style-type: none"> <li>Limited studies found specifically focusing on zakat in Perlis or MAIPs</li> </ul>

Based on the literature and historical review analysis done by researcher, it can be summarized that the management of zakat in Perlis offers several valuable lessons. Table 3 represents some of the key lessons and its explanations:

Table 3

*Summary of Key Lessons of the Management of Zakat in Perlis*

No.	Key Lessons	Summary
1.	Community Involvement	In the earlier years, the collection and distribution of zakat relied on the involvement of the local community and trusted religious figures. This highlights the importance of community participation and engagement in zakat management. In contemporary practices, involving the community in the process can foster a sense of ownership and accountability.
2.	Evolution of Institutional Framework	The establishment of MAIPs as a centralized institution for zakat management marks a significant development. It demonstrates the need for a structured and organized approach to effectively administer and utilize zakat funds. The evolution of institutions over time reflects the importance of adapting to changing circumstances and addressing emerging challenges.
3.	Integration of Islamic Principles and Malay Customs	The management of zakat in Perlis not only encompasses Islamic principles but also considers the customs and traditions of the Malay community. This integration is crucial for ensuring that zakat practices align with local cultural norms and values, fostering greater acceptance and participation.
4.	Economic Development and Social Welfare	MAIPs' role in utilizing zakat funds to promote economic development and social welfare highlights the broader objectives of zakat. It emphasizes the potential of zakat as a tool for poverty alleviation, socioeconomic empowerment, and sustainable development within a specific region or community.
5.	Separation of Roles and Responsibilities	The enactment that separated the administration of MAIPs from Baitulmal highlights the importance of clearly defining roles and responsibilities within zakat management. By establishing separate bodies, it allows for specialized focus and efficient execution of tasks related to zakat collection, distribution, and overall administration.
6.	Continuous Evaluation and Improvement	The historical journey of zakat management in Perlis underscores the need for ongoing evaluation, review, and improvement of zakat systems. Adapting to changing circumstances, addressing gaps, and incorporating best practices ensures that zakat funds are utilized effectively, transparently, and in a manner that maximizes their impact.

Overall, the historical management of zakat in Perlis serves as a valuable lesson in the importance of community involvement, institutional development, adherence to principles, and continuous improvement. These lessons can guide contemporary zakat management practices in Perlis and beyond, fostering greater social impact and promoting the well-being of the Muslim community.

### **Conclusion**

In conclusion, the historical management of zakat in Perlis offers several valuable lessons that can inform contemporary zakat practices. These lessons include the significance of community involvement, the evolution of institutional frameworks, the integration of Islamic principles and local customs, the focus on economic development and social welfare, the separation of roles and responsibilities, and the importance of continuous evaluation and improvement.

Community involvement plays a crucial role in zakat management, as it fosters a sense of ownership and accountability among the community members. The establishment of MAIPs as a centralized institution demonstrates the need for structured and organized approaches to zakat management. Integrating Islamic principles with local customs ensures that zakat practices align with cultural norms, increasing acceptance and participation. The historical management of zakat in Perlis emphasizes the broader objectives of zakat, including economic development and social welfare. MAIPs' role in utilizing zakat funds for poverty alleviation and community development showcases the potential of zakat as a tool for socioeconomic empowerment.

The separation of roles and responsibilities within zakat management, as seen in the enactment that separated MAIPs from Baitulmal, highlights the importance of clear definitions and specialized focus. By establishing separate bodies, efficient execution of zakat-related tasks is ensured. Continuous evaluation and improvement are vital in zakat management. Adapting to changing circumstances, addressing gaps, and incorporating best practices enhance the effectiveness, transparency, and impact of zakat utilization.

In summary, the historical management of zakat in Perlis provides valuable insights that can guide contemporary zakat practices. By considering the lessons learned from community involvement, institutional development, adherence to principles, and continuous improvement, zakat management can be enhanced to maximize social impact and promote the well-being of the Muslim community in Perlis and beyond.

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