

The Zakat Fund and Non-Muslims in Malaysia

Zahri Hamat¹ & Mohd Shukri Hanapi²

¹Development Planning and Management Section, School of Social Sciences,
University Sains Malaysia, 11800 Minden, Penang, Malaysia.

²Centre for Islamic Development Management Studies (ISDEV),
University Sains Malaysia, 11800 Minden, Penang, Malaysia.

DOI: 10.6007/IJARBSS/v7-i5/2986 URL: <http://dx.doi.org/10.6007/IJARBSS/v7-i5/2986>

Abstract

The state Islamic religious authorities in Malaysia distribute zakat funds only to Muslims. In this situation, two questions arise: What about the non-Muslims who are poor and in-need? Are these groups of people not eligible for Zakat Funds? The current paper aims to analyse the distribution of zakat funds by state Islamic religious authorities in Malaysia to non-Muslims. The two aspects analysed were the practise of zakat fund distribution to non-Muslims during the times of the Prophet (PBUH), and the Rashidun Caliphate. In this aspect, the views of classical scholars were considered. The second aspect is the view of contemporary scholars in Malaysia regarding the distribution of zakat funds to non-Muslims. This aspect was argued in the interest of the current set up, as the distribution of zakat funds to non-Muslims must be seriously examined by the state Islamic religious authorities.

Keywords: *Zakat Funds, Non-Muslim, Distribution*

1.0 Introduction

Malaysia has become a unique country because of its multi-ethnic, multi-racial and multi-cultural society. Considered a Muslim country, Malaysia's population consist of various ethnic groups, namely, the Malays, Chinese, Indians and the indigenous people. The dominant religion in Malaysia is Islam and it is followed by the largest community in the country, which is the Malay ethnic community. The Chinese, Indians and indigenous ethnic groups are predominantly non-Muslims. The Chinese believe in Buddhism, the Indians practice Hinduism and the indigenous people mostly follow animism.

A manual entitled *Pengurusan Agihan Zakat*, which was published by Jabatan Wakaf, Zakat and Haji (JAWHAR) in 2007, discussed the rights of non-Muslim groups who are eligible to receive the zakat fund. According to the manual, the non-Muslim groups can be further categorised into two sub-groups. The first sub-group comprises those who can be persuaded to convert to Islam. The other sub-group is composed of those who are certain not go against the Islamic religion. However, the ideas presented in the manual could not be accepted by numerous Malaysian politicians. For instance, United Malays National Organisation (UMNO) Youth Chief from the Subang Division argued that:

“The sources of zakat fund are derived from payments made by the Muslim community; therefore, these funds definitely can only be distributed to eligible recipients amongst the Muslims in accordance to certain Islamic criteria (Islamic Syariah). Hence, the zakat funds cannot be distributed to non-Muslims except those who have embraced Islam as their conviction”.

Muslim jurists point to the hadith narrated by Ibn ‘Abbas when the Prophet Muhammad (PBUH) sent Mu’adh b. Jabal to Yemen. The Prophet said to Jabal:

“You are going to a nation from the people of the Scripture, so let the first thing to which you will invite them, be the Tauhid of Allah. If they learn that, tell them that Allah has enjoined on them, five prayers to be offered in one day and one night. And if they pray, tell them that Allah has enjoined on them zakat of their properties and it is to be taken from the rich among them and given to the poor. And if they agree to that, then take from them zakat but avoid the best property of the people” (al-Bukhari, No. 469).

This statement by the Prophet Muhammad (PBUH) clearly points out that the collection of zakat from the rich must be distributed only to the poor and needy in the Muslim community. The issue here, however, is who exactly are the poor and needy. Does the statement only apply to the poor and needy Muslims, or also the non-Muslims, who do not have the right to receive zakat funds even though they are considered poor? If the non-Muslims do not have the right to receive zakat funds, then what about the practice by the Prophet Muhammad (PBUH) who distributed zakat funds to non-Muslims who were not considered poor? These are the questions that the present paper intends to discuss and then finally suggest a suitable practice that reflects the current needs.

The present paper is divided into three parts. The first part will discuss and take note of the practices of distributing zakat funds to non-Muslim groups during the reign of Prophet Muhammad (PBUH) and the Rashidun Caliphate (Abu Bakr as-Siddiq, ‘Umar al-Khattab, ‘Uthman b. Affan, and ‘Ali b. Abi Talib). The second part will explore the views of scholars, including madhab and contemporary scholars, in the field of exegesis regarding the meaning of whose hearts are being reconciled or *muallafah qulubuhum*. Finally, the present paper will analyse the procedures and practices of Zakat Institutions in Malaysia pertaining to the distribution of zakat funds to non-Muslims.

2.0 The Zakat Fund, Non-Muslims and Sirah Rasulullah (PBUH)

The collection of zakat is discussed in the al-Quran as a general concept but it clearly mentions the distribution of zakat. At the time of the Messenger (PBUH), some greedy individuals criticised the Prophet (PBUH) to such an extent that Allah SWT sent verses deploring their greed (al-Qardhawi, 1999). In a narration by Abu Sa’id, the Prophet was distributing something when ‘Abdullah b. Dhill Khawaisira At-Tamimi came in and said:

“Be just, O Allah’s Apostle!” The Prophet said, “Woe to you! Who would be just if I were not?” ‘Umar al-Khattab said, “Allow me to cut off his neck!” The Prophet said, “Leave him, for he has companions....” The following Verses were revealed in connection with that very person (i.e. ‘Abdullah b. Dhil-Khawaisira At-Tamimi): And among them are men who accuse you (O Muhammad) in the matter of (the distribution of) the alms (9:58)” (al-Bukhari, No. 67).

Allah SWT had cautioned so that this incident does not happen. They should agree and be satisfied with the decision made by the Prophet (PBUH). The decree by Allah SWT is as follows:

“And of them are some who accuse you (O Muhammad PBUH) in the matter of (the distribution of) the alms. If they are given part thereof, they are pleased, but if they are not given thereof, behold! They are enraged! Would that they were contented with what Allâh and His Messenger (PBUH) gave them and had said: “Allah is Sufficient for us. Allah will give us of His Bounty, and so will His Messenger (from alms, etc.). We implore Allâh (to enrich us)” (al-Tawbah, 9: 58 - 59).

Allah SWT predetermined the eight eligible recipients (*asnaf*) who were qualified to receive zakat funds, and they are:

“Sadaqa (here it means zakat) are only for the poor, and the needy and those employed to collect (the funds); and for to attract the hearts of those who have been inclined (towards Islam); and to free the captives; and for those in debt; and for Allah’s cause (i.e. for Mujahidin - those fighting in the holy wars), and for the wayfarer (a traveller who is cut off from everything); a duty imposed by Allah. And Allah is All-Knower, All-Wise” (al-Tawbah, 9: 60).

The groups qualified to receive zakat funds are known as the eight *asnaf*. The word *asnaf* reflects the depth in the meaning (Hasanah, 2010). Allah SWT decreed that the word *li* as transferring the right and *fi* refers to the group eligible for the zakat funds without discussing the transferring right. The word *li* is used for the explanation of the *fakir*, *miskin*, *amil* and *muallaf*). Furthermore, the word *fi* was mentioned twice, first for the slaves and the debtors, and second for *fi sabilillah* and *ibn sabil*.

Therefore, the right to receive zakat funds by the *muallaf* is absolute. The distribution of zakat funds to *muallaf* can further be divided into three categories. The first category is the group of *muallaf*, either Muslim or non-Muslim, whose members had received zakat funds

during the reign of the Prophet (PBUH). Second is the group of *muallaf* whose members were no longer receiving zakat funds during the reign of caliph 'Umar al-Khattab. The third is the category debated by scholars of Madhabs. Some of them believe that the zakat funds should be given to non-Muslim and vice versa.

In addition, the contemporary scholars also believe that the distribution of zakat funds to non-Muslims can be categorised into two groups (al-Qardhawi, 1999). The first group comprises those who are close to becoming Muslims through their receipt of zakat funds. Safwan b. Umayyah, for example, was given so many camels loaded with goods after the battle of Hunayn. Safwan then became a committed Muslim.¹ Sa'id b. al-Musayyab reported that Safwan described the event as follows:

"(By Allah) Allah's Messenger (PBUH) gave me what he gave me (and my state of mind at that time was) that he was the most detested person amongst the people in my eyes. But he continued giving to me until now he is the dearest of people to me" (Muslim, No. 5730).

The second group is composed of those who might do harm to Muslims and giving them zakat will stop them from doing harmful acts. Ibn 'Abas narrates that certain people came to the Prophet (PBUH) and declared that if they were given *sadaqa*, they would praise Islam and declare it a good religion; if not, they would malign Islam (al-Qardhawi, 1999).

In the early years of the reign of the Rashidun Caliphate, the practice of distributing zakat funds to either Muslim or non-Muslims was the same as that practiced by our Prophet Muhammad (PBUH), especially during the era of Caliph Abu Bakr al-Siddiq. However, this practice has been opposed by 'Umar al-Khattab, as stated below:

"...individuals who were given zakat for reconciling their hearts asked Abu Bakr to document this in writing. Abu Bakr did so, and they went and showed to 'Umar, whereupon 'Umar grabbed the document and tore it up, saying, "Indeed, the Messenger of Allah used to give to you in order to reconcile you to Islam but today Allah has strengthened this religion. If you remain steadfast in Islam, it is well and good, but if you do not, there is nothing between us but the sword." They left him and ran to Abu Bakr, complaining, "Is the Caliph you or 'Umar?" Abu Bakr replied, "He is if he so wishes," and approved of 'Umar action."

¹ It can be seen that Abu Sufyan b. Harb and 'Uyainah b. Hisan dan al-Aqra' b. Habis were among the recipients of zakat funds in the form of 100 camels from Prophet Muhammad (pbuh). Other than that, Mu'awiyah b. Abu Sufyan, Hakim b. Hizam, al-Harith b. Hisyam, Suhayl b. 'Amr, Huwaytib b. 'Abd al-'Uzza, Syafwan b. 'Umayyah, Malik b. 'Awf dan al-'Ala b. Jariyah also received such financial assistance from Prophet Muhammad (PBUH).

Caliph Umar al-Khattab's argument demonstrates that the practice of distributing zakat to the *muallaf* group is apparently associated with the socio-political situation of Muslims. The socio-political situation during the time of the Prophet (PBUH), Caliph Abu Bakr al-Siddiq and Caliph 'Umar al-Khattab was clearly different. Moreover, the country was ready to face war against Rome and the Persian empire during the reign of Caliph 'Umar al-Khattab (Muhammad, 2002). Caliph 'Uthman b. Affan and Caliph Ali b. Abi Talib were also not distributing zakat to the non-Muslims.

The above issues had received numerous different reactions among *fiqh* scholars, especially from the four Madhabs. Two different opinions existed regarding this issue. Some scholars believed that zakat funds may be distributed to non-Muslims and vice versa. Scholars from Madhab Hanbali and Maliki viewed this issue from a more flexible aspect, such as distributing zakat funds to non-Muslims brings them closer to Islam. Non-Muslims, therefore, were allowed to receive zakat. On the other hand, scholars from Madhab Hanafi and Syafi'i disagreed with this practice regardless of any motive (al-Zuhaily, 1994).

Despite the number of arguments on this issue, the idea of giving out zakat funds to non-Muslims is not rejected. The distribution of zakat funds is still practiced according to the practices of the Prophet (PBUH) (al-Zuhaily, 1994). Most importantly, *al-muallafah qulubuhum* is clearly stated in the Holy Quran and Sunnah (Yusuf al-Qardawi, 1999). According to I. Doi (2008), the following incidents support the giving of zakat to non-Muslims:

- a) When the Caliph 'Umar al-Khattab saw a Jew begging, he asked him his reason for doing so. The Jew told him that even in his old age and his inability to earn a living, he still had to pay *Jizyah*. Caliph 'Umar, upon hearing this, recited a verse from the Quran: 'Undoubtedly, the zakat is for the poor and the needy'. He then said, 'The poor mentioned in the verse are the poor Muslims and the needy are those belonging to the people of the Book'.
- b) Al-Tabari said in *Tafsir al-Tabari* on the authority of Nafi' that he heard 'Akramah reciting the verse: 'Undoubtedly, zakat is for the poor and the needy', and that the poor (*fuqara'*) among the Muslims should not be called the needy (*masakin*). The reference to the needy was made in respect of the people in the book.
- c) The view of the Maliki school of jurisprudence is that it is lawful to give zakat to non-Muslims. Giving them zakat will make them well disposed to Islam and they will not side with the enemy.

The issue of zakat for non-Muslims can be categorised into three issues. The first issue is that zakat can be distributed to non-Muslims, as clearly stated in the al-Quran (al-Tawbah 9: 60), and supported by the al-Sunnah of the Prophet Muhammad (PBUH). For instance, non-

Muslims such as Abu Sufyan b. Harb, Uyainah b. Hisan and al-Aqra' b. Habis, received zakat funds from the Prophet (PBUH).

The second category is based on the idea that the distribution of zakat funds to non-Muslims is no longer applicable since the socio-political scenario of the Muslim community is stable and secure. Caliph 'Umar al-Khattab used the socio-political scenario as an *'illah* (cause). This practise was followed by Caliph 'Uthman b. Affan and Caliph 'Ali b. Abi Talib. However, the use of this *'illah* is flexible, since it can be changed and applied based on current needs and circumstances.

The third issue states that although the distribution of zakat to the non-Muslim *muallaf* group has received various feedback, it does not mean that the zakat for this group is no longer available. According to several contemporary scholars, such as al-Qaradhawi (1999) and al-Zuhaily (1994), zakat distribution to the *muallaf* group should be retained.

Despite the existence of numerous different opinions among classical scholars regarding the distribution of zakat funds to non-Muslim groups, the issue remains relevant and cannot be ignored. Hence, the last category is inclined to the idea that those who have accepted Islam as their religion will continue to receive zakat funds, even until today, and they are still considered as eligible recipients.

3.0 Zakat, Procedures and Views As Well As Non-Muslims in Malaysia

The distribution of zakat funds among non-Muslims in Malaysia has been allotted to the group classified as *al-muallafah qulubuhum*, or those "whose hearts have been reconciled" or those who have converted to Islam. Nevertheless, the term itself has been interpreted and applied differently by different states in Malaysia. For instance, Lembaga Zakat Selangor, Puzat Zakat Melaka, Pusat Zakat Negeri Sembilan, Pusat Zakat Sabah, Pusat Urus Zakat Pulau Pinang, Majlis Agama Perlis, Majlis Agama Islam and Adat Melayu Terengganu, and Majlis Islam Sarawak refer to this group as those who have recently converted to Islam. Whereas, Pusat Kutipan Zakat Pahang, Jabatan Zakat Kedah, Majlis Agama Islam Johor, Majlis Agama Islam Perak, and Majlis Agama Islam Wilayah Persekutuan consider this group as non-Muslims. In addition, Majlis Agama Islam Wilayah Persekutuan and Majlis Agama Islam dan Adat Melayu Terengganu further categorise the non-Muslim group into two types. The first is those who can be convinced to embrace Islam and can potentially be a good Muslim. The second is those non-Muslims who can be persuaded not to oppose the Muslim community and government (Ab. Rahim, 2010).

The State Enactments regarding the administration of Religious Affairs also allots zakat funds to those who have converted to Islam. Besides that, the Enactment regarding the administration of Islamic Religious Affairs of Terengganu recognizes those who have converted to Islam, as they have conveyed and pronounced the testimony with conviction, known as *Shahadah*. Enactment 2, Year 2001, Section 92 states that:

'A person is considered a Muslim once the person (utters the Shahadah) pledge that Allah is the only god and Muhammad is Allah's messenger, and the requirement of section 91 is fulfilled; and that person is known as muallaf'.

Despite such a statement, the zakat funds intended for those who have converted to Islam are clearly allocated to them, and the government has yet to have the right to distribute the funds to non-Muslim communities with the intention of *dakwah*. This had been approved in the 79th Fatwa Committee of the National Council of Islamic Religious Affairs Malaysia that was tabled on the 6th to 8th of September 2007, as described below:

'Priority of zakat distribution should be given to the Muslim community according to the group of people identified in the Quran as eligible to receive the zakat; however, the government is allowed to distribute the zakat income to non-Muslims based on Islamic politic/siasah and needs for the purpose of Islamic dakwah'.

Moreover, this decision was also agreed upon by the Majlis Agama Islam dan Adat Istiadat Melayu Kelantan (MAIK) that the term *al-muallafah qulubuhum*, according to Madhab Shafi'i, only refers to Muslims. In addition, MAIK's fatwa committee also explained that the meaning of *dakwah* is the distribution of zakat funds to the indigenous people. Part of the fatwa is shown below:

'In the context of dakwah, especially dakwah to the aborigines in the state of Kelantan, the meeting of the fatwa council decided that the distribution of zakat also concerns non-Muslims. The decree is specifically for the purpose of dakwah, mainly for the benefit of Siasah Shar'iyah to spread the Islamic religion'.

Previously, MAIK's fatwa committee explained that the *asnaf* among the *al-muallafah qulubuhum* could be classified into two groups, namely the Muslims and the non-Muslims. The Muslim group can be further categorised into three, such as persons who just converted to Islam, Muslim leaders who have a good rapport with non-Muslim leaders and Muslim leaders who command an influence over the whole community even though their level of faith is fragile. On the other hand, the non-Muslim group consists of two sub-groups, such as those who might convert to Islam and those who can be persuaded to avoid any conflict with Muslims.

In contrast, the Majlis Agama Negeri Pulau Pinang (MAIPP), during the *Muzakarah Penetapan Pengesahan Hukum dan Dasar Agihan* MAIPP on the 26th to 28th September 1998, clearly stated that zakat funds should not be distributed to non-Muslim groups. The statement

was based on the opinion of Madhab Shafi'i in *Kitab Fiqh al-Islami Waadilah*, as cited by al-Zuhaily (1994) whereby:

'Zakat cannot be given to the heathen group regardless whether its aim is to invite them to convert to Islam or to achieve any other purpose. During the beginning of Islam, the heathen group was given zakat due to the small number of Muslims, while many were non-Muslims. Since Islam, Muslims have been honoured by the grace of Allah and also the heavy numbers of Muslims, the zakat allocation for 'those whose hearts are inclined (towards Islam)' group was no longer relevant. The Rashidun Caliphate also did not give them charity. Even Caliph 'Umar al-Khattab said, 'We will not give something for them to Islam. They can choose either to believe in Islam or in the other way around'.

Even if it is intended for *dakwah*, zakat funds cannot be distributed to non-Muslims. For instance, visiting patients in hospitals is good practice, but the funds given to them should come from other sources instead of the zakat funds.

Contemporary scholars in Malaysia believe that the distribution of zakat funds to non-Muslims can be classified into three. Firstly, the distribution of zakat to this group is allowed, but is solely limited to *dakwah* activities. For instance, Mohamad Adzib Mohd Isa, Chairman of Majlis Agama Islam Selangor (MAIS), shared his insights after the closing ceremony of Konvensyen Dakwah Masyarakat Majmuk Selangor. He said:

'For the purpose of preaching, it is allowed and located under the fi sabilillah (the cause of Allah) asnaf, i.e one asnaf group out of the eight in order to convince non-Muslims to convert to Islam and also to inform them about what Islam is all about. Especially in this current situation where many people do not know or are confused about Islam, which eventually creates uncomfortable circumstances and problematic issues related to religion. So, I think the charity money is not a problem if used for this purpose'.

Despite using the funds for *asnaf fi sabilillah*, zakat funds distributed for *dakwah* can also be utilized for the *asnaf muallaf* category. Ahmad Zaki Arshad, who is Selangor's Secretary of the Dakwah Committee (MAIS), explained that the funds allotted to those who had converted to Islam with the purpose of *dakwah* activities should be sufficiently funded. He also added that:

'Working together with the mosque, Islamic NGOs, the Religious Department and Council at the district and state level, so that the attention and guidance can be given to each muallaf starting from the day he or she

converts to Islam until the end of life. Provide missionaries among the NGO's Muslims with the skills of implementing, managing and the missionary administering and muallaf's welfare. Provide adequate funds for implementation of preaching activities to muallaf in Selangor'.

The second group comprises those who agree that the distribution of zakat funds to non-Muslims are relevant and appropriate, which follows the Sunnah of the Prophet (PBUH). According to Mohd. Asri (2010), the Mufti of Negeri Perlis, the concept of distributing zakat funds to the *muallaf* is very broad. He added that the distribution of zakat funds to non-Muslims may be done to promote and convince them to accept Islam as their religion, to persuade them from bringing any harm to the Muslim community and eventually influence them to become a Muslim. He also said:

'Muallafs are not just those who have newly embraced Islam as interpreted by certain parties. In fact, they include persons who have not embraced Islam and is hoped they would convert to Islam through this zakat distribution. Even to the non-Muslims, it is hoped by giving this zakat they won't hurt Muslims and love Islam'.

The above perspective is also aligned with Muhamad Rahimi Osman Mohamad, Director of Centre for Islamic Thought and Understanding (CITU), Universiti Teknologi Mara (UiTM). He argues that those who have converted to Islam and can receive zakat funds are those who show interest in Islam and a group of non-Muslims whose behaviour concerns and worries the Muslim groups. He further explained that²:

'First is the group that is hoped to be the real Islamic adherent including its family and community? This is what happened to Safwan b. Umayyah, who had been provided security by the Prophet (PBUH) and given time to think about him (whether to embrace Islam or otherwise) during the opening of Mecca. Second is the group that creates harm and is feared by others. They are also eligible to receive zakat. By doing so, it is hoped that their crimes can be prevented. Ibn Abbas said: there is a group that came to the Prophet (PBUH), praising Islam when they were given zakat by saying: 'This is a good religion!' However, when they were not given zakat, they denounced Islam'.

Abdul Basir Mohamad, a lecturer from the Syariah Department, Universiti Kebangsaan Malaysia (UKM), also agreed with both opinions. He further claimed that the *muallaf* group,

² For the purpose of *muallaf*'s asnaf in Malaysia, he further stated that this position would require extensive studies across the country to examine the level of welfare asnaf. (Utusan Malaysia, December 15, 2009).

whose members could be inclined to Islam, includes the non-Muslim group, with the hope that they would behave well and avoid inappropriate behaviour.³ He also clarified further that:

'Although the people in this country uphold the Madhab Shafi'i sect, there is no barrier not to follow the sect in certain cases. Even Dr. Wahbah al-Zuhaili tends to say that zakat can be given to non-Muslims and this action can be used as a missionary matter'.

The third category comprises those who believe that in terms of the rules of distributing zakat funds in relation to the *muallaf* even though it was not abrogation (*naskh*), the government should take some initiative to implement such practices. Hasanah (2010), a lecturer from Islamic Studies Programme, Universiti Sains Malaysia (USM), explains that efforts to attract non-Muslims to convert to Islam are currently facing some difficulties. Hence, distributing zakat funds to them is encouraged. She also added that:

'Although the majority of jurists' stress that aspects of zakat to the muallaf have been abolished, but on the contrary, it actually still exists because the nasakh itself means replace or revoke the law prescribed by God Almighty with a stronger evidence or as strong as it is the interpretation of muallaf should appropriately remain, as viewed by the Hanbali madhab, in order to help those who want to convert to Islam and to improve their preaching and teaching'.

Mahmood Zuhdi Abdul Majid, a lecturer at the Academy of Islamic Studies, Universiti Malaya (UM), emphasised that the issue of distributing zakat funds to non-Muslims was not a critical problem and might lead to confusion. This doubt comes to mind because of the lack of exposure and awareness towards this issue, which eventually leads to uneasiness and confusion in the Muslim community. During the reign of Prophet Muhammad (PBUH), such practices were made; therefore, the government should play its role in implementing a new and clear policy pertaining to this issue. He further added the following statement:

'If we want to refer solely to the hadith, the zakat can actually be given to non-Muslims because it was practiced during the time of the Prophet (PBUH). However, during the period of Caliph 'Umar, he discontinued this tradition due to the unethical behaviour by the non-Muslim opportunists who received funds without doing any work. Although there must be some charity to the muallaf, it cannot be done without thorough supervision. On the other hand, it requires government policies. In this regard, the government has the power to determine whether to allow this zakat

³ Refer to Abdul Dr. Basir Mohamad, Lecturer of Shariah Department, Universiti Kebangsaan Malaysia (UKM) (Harian Metro, July 3, 2007).

distribution or otherwise. Both situations during the period of Prophet (PBUH) and Caliph 'Umar al-Khattab also reflect the policy of a government'.

The above opinions reveal that the distribution of zakat funds to non-Muslims is permissible. Most importantly, the Muslim community is no longer respected and is slowly losing its political power. The *'illah* (cause) used by Caliph 'Umar al-Khattab is no longer applicable in the current situation. According to al-Qardhawi (1999), the government should decide whether to reactivate this practice or vice versa. Yet, this is a government policy that has been practiced by the Prophet Muhammad (PBUH) and the Rashidun Caliphate. Furthermore, individual zakat payers are not advised to distribute the funds directly to the *asnaf muallaf*.

Currently, the distribution of zakat funds to non-Muslims in Malaysia is not a problem due to several factors. Firstly, the government assigns State Islamic Religious Councils (SIRCs) to manage its own operations, especially on the collection and distribution of zakat funds. This approach was practiced by the Prophet Muhammad (PBUH) and the Rashidun Caliphate. Secondly, the zakat institutions have complete records and information regarding the eligible recipients, especially the poor, needy and the *muallaf* groups, either Muslims or non-Muslims. The government and respective institutions (i.e., SIRCs) should use their own judgment in administering and managing the distribution of zakat funds by dispensing the funds to the eight *asnaf* groups according to priority.

4.0 Conclusion

The above analysis shows the discussion on the distribution of zakat funds to non-Muslims, which is analysed based on the Quran and the Sunnah of the Prophet Rasulullah (PBUH). However, this practice was discontinued during the reign of the Rashidun Caliphate, particularly during the reign of Caliph 'Umar al-Khattab. In Malaysia, the procedure allows zakat funds to be distributed to non-Muslim groups. Furthermore, the Fatwa Council has released a decree that limits the distribution of zakat funds to non-Muslim groups for the purpose of dakwah activities. Meanwhile, the contemporary scholars in Malaysia have indicated that the distribution of zakat funds to non-Muslims is permitted. Nevertheless, the distribution must be implemented by the respective institutions, just as what was practiced by the Prophet (PBUH) and Caliph Abu Bakr al-Siddiq, and not by individual zakat payers. Indeed, it is deemed necessary that the fatwa on the distribution of zakat funds be revised by the respective bodies, especially the SIRCs of each state in Malaysia.

Acknowledgement

This paper is part of the research findings entitled *Perakaunan Zakat Pelaburan di Malaysia* (Zakat Accounting for Investment in Malaysia (1001/PSOSIAL/816289), which was financed by the Research University Grant, Universiti Sains Malaysia, Penang

Bibliography

- Abu Ubayd, A. Q. S. (1991). *Kitab al-Amwal* (Noor Mohammad Ghiffari, Trans.). Islamabad: Pakistan Hijra Council.
- I. Doi, A. R. (2008). *Non-Muslims Under Shari'ah*, Kuala Lumpur: A.S. Noordeen.
- Ab. Rahim, I. (2010). Zakat dan Peranannya dalam Konteks Dakwah Terhadap Saudara Kita di Malaysia: Satu Pengenalan. In *Proceeding Seminar Kebangsaan Dakwah Saudara Kita: Isu dan Cabaran Semasa*. Pulau Pinang: Universiti Sains Malaysia.
- Al-Bukhari, A. A. M. I. I. (1979). *Sahih Bukhari* (Muhsin Khan, Trans.), Vol. II. Chicago: Kazi Publications.
- Adnil, M. (2008). *Isu Semasa Pemuda: Zakat Kepada Bukan Islam, Pemuda Subang Tuntut Penjelasan Dr Nasir*. Retrieved August 20, 2008, from <http://www.pemuda umno.org.my/modules.php?name=News file= article&sid=7998>.
- Hasanah, A. K. (2010). Zakat Untuk Muallaf: Analisis Dari Aspek Penafsiran Semasa. In *Proceeding Seminar Kebangsaan Dakwah Saudara Kita: Isu dan Cabaran Semasa*. Pulau Pinang: Universiti Sains Malaysia.
- Jabatan Wakaf, Zakat dan Haji (JAWHAR) (2007). *Manual Pengurusan Agihan Zakat*. Kuala Lumpur: Jabatan Wakaf, Zakat dan Haji.
- Mohd Asri, Z. A. (2010). *Driving Ark Changes Mind*. Kuala Lumpur: Utusan Publications & Distributors Sdn Bhd.
- Muhammad, F. N. H. (2002), *Kesan Perubahan Sosial Terhadap Hukum Islam: Satu Kajian Tentang Metodologi Syariah dan Pelaksanaannya*. Batu Caves: Thinkers Library Sdn. Bhd.
- Al-Zuhaily, W. (1994). *Fiqh dan Perundangan Islam* (Md. Khir Hj. Yaacob et al., Trans.), Jld. III. Kuala Lumpur: Dewan Bahasa dan Pustaka.
- Al-Qaradhawi, Y. (1999). *Fiqh az-Zakat: A Comparative Study Study* (Monzer Kahf, Trans.). London: Dar Al Taqwa Ltd.

1*Corresponding Author: Zahri Hamat

Development Planning and Management Section,
School of Social Sciences,
University Sains Malaysia, 11800 Minden, Penang, Malaysia.

E-mail: zahri@usm.my