

# **COMPARISON STUDY OF ZAKAT MANAGEMENT BETWEEN INDONESIA AND MALAYSIA**

*Student* : Muhammad Jazuli  
*Number* : 1031510033  
*Mentor* : Ahmad Hudaifah, S.E., M. Ec., AWP

## **ABSTRACT**

*Zakat is an obligation that must be paid for Muslims who are able to comply with Islamic law. Zakat can regulate human life in relation to Allah SWT and relationships with fellow humans. The strength of the zakat system depends on its effectiveness and efficiency in each country. The conditions of one country are different from one another in implementing the zakat management system, including zakat management in Indonesia and Malaysia. Demographically, Malaysia has similarities with Indonesia, but the management of zakat in Malaysia and Indonesia can be said to be different because they adjust the laws and regulations according to the demographics and geography of each country. The type of research used in this research is library research. With the method of reviewing and reviewing from books, articles, previous research and data related to the title of the study. The results of this study indicate that there are similarities and differences in the management of zakat in Indonesia and Malaysia. Indonesia has 2 types of zakat management institutions, namely BAZNAS and LAZNAS. While in Malaysia it is regulated by MAIWP. The difference in zakat management between Indonesia and Malaysia is the institutional system of zakat, the level of absorption of funds, and the penalties for muzakki.*

**Keywords:** Zakat institutions, Management of zakat in Indonesia and Malaysia, Zakat.