



Mustahik Implementation *Fisafillâh* Distribution Of Zakat Funds Maq Perspective *id Al-Syarî'ah* (Study At Amil Zakat Institution In Bandar Lampung City)

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Abstract: *This study aims to find out how the implementation of mustahik fi sabîlillâh in the distribution of zakat funds at the Amil Zakat Institution (LAZ) in Bandar Lampung City, which will then be analyzed using the theory of maqâsid al-syarî'ah and maşlahah as analytical tools. This study uses qualitative methods with primary, secondary and tertiary data. Data analysis techniques in this study used qualitative data analysis techniques. The results of this study can be explained that the implementation of mustahik fi sabîlillâh in distributing zakat funds at the Amil Zakat Institution (LAZ) of Bandar Lampung City, it can be explained that all forms of programs for the collection, utilization and distribution of zakat in Indonesia refer to the regulations that govern, namely the Law No. 23 of 2011 concerning Management of Zakat and Regulation of the National Zakat Agency (BAZNAS) No. 3 of 2018 concerning the Distribution and Utilization of Zakat. In the utilization of zakat funds for productive activities there are several procedures, these rules are contained in Law No. 23 of 2011 concerning Zakat Management, CHAPTER V Article 29, The fi sabîlillâh group is a group that gets more attention than other groups. This is due to the expansion of meaning in interpreting and understanding the implementation of fi sabîlillâh. And the review of maqâsid al-syarî'ah on the implementation of mustahik fi sabîlillâh in the distribution of zakat funds at the Amil Zakat Institution (LAZ) of Bandar Lampung City can be seen that when viewed from the formulation of maqâsid al-Syarî'ah this is associated with the distribution of zakat to asnaf fi sabîlillâh, then the distribution is therefore, most of the problems lead to *hifz al-dîn*, to protect religion, and *hifz al-'aql*, to protect reason.*

Keywords: *BAZNAS, distribusi, fi sabîlillâh, maqâsid al-Syarî'ah*

Abstrak: Penelitian ini bertujuan untuk mengetahui implementasi mustahik *fi sabîlillâh* dalam penyaluran dana zakat pada Lembaga Amil Zakat (LAZ) Kota Bandar Lampung yang selanjutnya akan dianalisis dengan menggunakan teori maqâsid al-syarî'ah dan maşlahah sebagai alat analisis. Penelitian ini menggunakan metode kualitatif dengan data primer, sekunder dan tersier. Teknik analisis data dalam penelitian ini menggunakan teknik analisis data kualitatif. Hasil penelitian ini dapat dijelaskan bahwa pelaksanaan mustahik *fi sabîlillâh* dalam menyalurkan dana zakat pada Lembaga Amil Zakat (LAZ) Kota Bandar Lampung dapat dijelaskan bahwa segala bentuk program pengumpulan, pendayagunaan dan pendistribusian zakat di Indonesia mengacu pada regulasi yang mengatur yaitu Undang-Undang Nomor 23 Tahun 2011 tentang Pengelolaan Zakat dan Peraturan Badan Amil Zakat Nasional (BAZNAS) Nomor 3 Tahun 2018 tentang Pendistribusian dan Pendayagunaan Zakat. Dalam pendayagunaan dana zakat untuk kegiatan produktif terdapat beberapa

tata cara, aturan tersebut tertuang dalam UU No. 23 Tahun 2011 tentang Pengelolaan Zakat, BAB V Pasal 29, Kelompok *fi sabilillâh* merupakan kelompok yang mendapat perhatian lebih dari kelompok lainnya. Hal ini disebabkan perluasan makna dalam memaknai dan memahami pelaksanaan *fi sabilillâh*. Dan tinjauan maqashid al-syarî'ah terhadap implementasi mustahik *fi sabilillâh* dalam penyaluran dana zakat pada Lembaga Amil Zakat (LAZ) Kota Bandar Lampung dapat dilihat bahwa jika dilihat dari rumusan maqashid al-Syarî'ah hal ini terkait dengan pendistribusian zakat untuk asnaf *fi sabilillâh*, maka pendistribusian tersebut oleh karena itu, sebagian besar masalah mengarah pada *hifz al-dîn*, untuk melindungi agama, dan *hifz al-'aql*, untuk melindungi akal.

Kata kunci: BAZNAS, distribusi, *fi sabilillâh*, *maqashid al-Syarî'ah*

▪ Introduction

Currently, the issue of zakat is always a hot topic of discussion to always be studied and understood conceptually and dynamically. This is because, zakat is often mentioned in tandem and in order with the prayer. Because zakat does not only function as a mere *maḥḍah* worship or *ta'abuddî* (worship) but also with regard to property and social community (*'ibâdah ma'liyyah ijtimâ'iyyah*) or *ta'aqufî* (rational). In addition, zakat also has a very important, strategic and decisive role for moral and economic and social development.¹ In addition, zakat is also a form of worship that has a socio-economic pattern from the five pillars of Islam. With zakat, in addition to the pledge of monotheism and prayer, only then can a person legally enter the ranks of Muslims and be recognized as a Muslim, in accordance with the word of Allah surah al-Taubah (9) verse 11:

فَإِنْ تَابُوا وَأَقَامُوا الصَّلَاةَ وَعَآتُوا الزَّكَاةَ
فَإِخْوَانُكُمْ فِي الدِّينِ وَنُفَصِّلُ الْآيَاتِ لِقَوْمٍ
يَعْلَمُونَ

If they repent, establish prayers and pay zakat, then (they are) your brothers and sisters in religion and we explain the verses for people who know (Q.S. Al-Taubah (9): 11).²

As has been the provision that the collected zakat funds will be distributed to groups who are entitled to receive it (*mustahiq*). This is explained in the Qur'an and it has been explained where the target of zakat should be issued. Allah swt says:

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ
وَالْعَمِلِينَ عَلَيْهَا وَالْمَوْلَاةِ قُلُوبُهُمْ وَفِي
الرِّقَابِ وَالْغَرَمِينَ وَفِي سَبِيلِ اللَّهِ وَأَبْنِ
السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

“Verily, the zakat is only for the needy, the poor, administrators of zakat, converts whose hearts are persuaded, to (liberate) slaves, people who are in debt, for the way of Allah and people who are on their way, as something obligated by Allah and Allah is All-

¹ Muhammad Hadi, *Problematika Zakat Profesi dan Solusinya*, (Yogyakarta: Pustaka Pelajar), 1.

² Departemen Agama Republik Indonesia, *Al Qur'an dan Terjemahannya*, (Bandung: Syaamil Qur'an, 2012), 194.

Knowing, All-Wise' (Q.S. al-Taubah (9): 60).³

In mentioning these eight groups of zakat recipients, Allah SWT uses two different editorials. The first four groups of Allah SWT mention using the letter *lām*, namely for groups *fuqarā'*, *masākīn*, *'āmiŷn 'alaibā*, *mu'allafah qulūbuhum*. While the other four groups *fi sabīlillāh*, *gārimīn* and *ibn sabīl* use *fi*. The purpose of using these two editorials is that for the first four categories, it is intended for ownership. That is, they receive zakat funds directly. This is of course not a coincidence or coincidence. Allah swt uses the letter *lām* which has the original meaning for ownership indicating the first four groups are entitled to have the zakat given to them. In fact they took it as their property. As for the second four groups, the zakat that is distributed is not for them, but for the benefits that are directly related to them. Assets allocated to *gārimīn*, for example, the funds are not given to them, but to the people who lend money to them.⁴

Another era, another situation. If at the time of the Prophet Muhammad who received zakat through the *fi sabīlillāh* route, it was only those who took part in jihad physically, then along with the changing times, new ijtihads emerged that tried to adapt to the times. But once again, it cannot be denied that the scholars have different opinions about the meaning of this *mustahik* zakat,

namely *fi sabīlillāh*. This difference departs from their ijtihad which tends to be *muwassa'fīn* (expand meaning) and *muḍayyiqīn* (narrow meaning).

The *muḍayyiqīn* scholars include the majority of the four schools of thought, namely Ḥanafīyyah, Mālīkiyyah, Syāfiyyah and Ḥanābilah who tend not to expand their meaning, *fi sabīlillāh* must be given as it was during the time of the Prophet Muhammad and his companions, namely for the *mujāhidīn* who took part in the war physically. Meanwhile, the *muwassa'fīn* scholars tend to extend their meaning to the cost of preaching and the interests of Muslims in general.

There are several basic reasons for *muḍayyiqīn* scholars to narrow this meaning only to *mujāhidīn* who took part in the war physically, among others, the Prophet Muhammad and all his companions were fighters who took an active part in spreading Islam. However, at that time they were not necessarily categorized as *fi sabīlillāh* who were entitled to zakat assets. The zakat assets given to the *fi sabīlillāh* group are only intended for those who take part in physical battles, namely wars that take the form of traveling out of town for many days, weeks, even months.

Contrary to this reason, *muwassa'fīn* scholars include: Imam Qaffal, Muhammad Faris Ridha and Yusuf al-Qardhawi, they tend to expand on this meaning, this is because at this time the fields for physical jihad can be said to be not too large. At the same time, lands that have the potential to educate, educate and nurture the people at this time may be

³ *Ibid*, 197.

⁴ Aaang Gunaepi dkk, "Analisis Fiqh Asnaf Fi Sabilillah dan Implementasi Pada Badan Zakat Nasional", KASABA, Vol. 11 No. 22 (2018), 167.

neglected and require very large supplies and financial support, especially in Muslim minority countries. And who else will finance these things if not Muslims. In addition, in essence, war or da'wah have the same goal, namely to spread and uphold the religion of Allah SWT.

The author determines four (4) Amil Zakat Institutions that operate in the city of Bandar Lampung as places/objects of research related to the discussion of the distribution of zakat funds for *aṣnâf fî sabîlillâh*. this aims to get more and more accurate data, which will then be compared with each other. The four LAZ are:

1. The National Amil Zakat Agency (BAZNAS) Bandar Lampung City, Basuki Rahmat Street Number 26 Sumur Putri Village, Teluk Betung Selatan District, Bandar Lampung City, Lampung Province, 35215.
2. Zakat House Office, City of Bandar Lampung, Jalan Urip Sumoharjo Number. 91 B, Gunung Sulah Village, Way Halim District, Bandar Lampung City, Lampung Province, 35141.
3. LAZNAS Lampung Da'wah Council, Jalan Sultan Jamil Number 28, Gedong Meneng, Rajabasa District, Bandar Lampung City, Lampung Province, 35148.
4. LAZISMU, Lampung Muhammadiyah Da'wah Building, Jalan Captain Tendean, Number 7 Palapa, Tanjung Karang Pusat District, Bandar Lampung City, 35116.

From the background of the problems above, the author wants to examine and analyze more deeply regarding the legal instrument or institution used by

the Amil Zakat Institution (LAZ) in interpreting the implementation of *fî sabîlillâh*. and the research was outlined in a thesis research entitled "Implementation of Mustahik *Fî Sabîlillâh* in the Distribution of Zakat Funds (Study on the National Amil Zakat Agency (BAZNAS) in Bandar Lampung City).

Of course, schemes or implementations that come out of *aṣnâf fî sabîlillâh*, cannot go outside the circle of *maqâṣid al-syarfah* to maintain the problems that are highly considered by the religion of Islam. This is very important because zakat is one of the pillars of Islam. In Islam, every worship that is prescribed must contain *maqâṣid al-syarfah*.

In this study, the authors used field research, namely direct research on the object under study in order to obtain relevant data. This type of research is qualitative, which focuses on how the implementation of *fî sabîlillâh* in the distribution of zakat funds at the Amil Zakat Institution (LAZ) in Bandar Lampung City. By using the descriptive method the researcher analyzed and examined in more depth the implementation of *fî sabîlillâh* in the distribution of zakat funds at the Amil Zakat Institution (LAZ) of Bandar Lampung City, through investigations, classification of data obtained through surveys, interviews, observations and researchers matched the data with informants, theoretical books, and the researchers' own observations as observers in the field. This research is descriptive analysis in nature, which is a method of researching an object

that aims to make a systematic and objective description, picture, or painting of facts, characteristics, characteristics, and the relationship between existing elements and certain phenomena. In this study, researchers will describe as fully as possible regarding the implementation of *fi sabîlillâh* in the distribution of zakat funds at the Amil Zakat Institution (LAZ) in Bandar Lampung City).

Because this research is field research, the data taken revolves around sources related to the theme of the implementation of *fi sabîlillâh* in the distribution of zakat funds at the Amil Zakat Institution (LAZ) in Bandar Lampung City), namely first, the primary data used in this research is sources that provide first-hand data. The data in question is data that comes from information from people who are directly related to the research being conducted. Namely the results of direct interviews with the Amil Zakat Institution (LAZ) in Bandar Lampung City as an institution that manages Zakat nationally and regionally. As well as from the results of observations and results of documentation that researchers got in the field. The data used in this study are sources obtained, made and are changes from the first source. The nature of the second source is indirect or only complementary, also called second-hand data, namely data obtained through other parties, not directly obtained by the researcher from the research subject. Second, the secondary data used in this research is literature which belongs to the category of secondary sources, namely books or books that discuss muamalah fiqh, zakat fiqh and regulations on zakat

in Indonesia. Third, tertiary legal materials, namely legal materials that provide explanations of primary and secondary legal materials such as legal dictionaries and encyclopedias.

So that the object of research is not too wide, the authors determine four (4) Amil Zakat Institutions operating in the city of Bandar Lampung as places/ objects of research.

■ Discussion and Research Results

1. Zakat

In the Compilation of Sharia Economic Law (K.H.E.S), in book III chapter I article 657 paragraph I explains, what is meant by zakat is assets that must be set aside by a Muslim or an institution owned by a Muslim to be given to those who are entitled to receive it.⁵

From the definition above, there are at least three principles contained in the term zakat:⁶

- a. Zakat is a predetermined right.
- b. Zakat is levied on certain assets, that is, on types of property that are growing, such as levies on crops and livestock.
- c. Zakat is given to certain groups/ groups.
- d. Zakat is collected after reaching the nişâb value.
- e. Zakat on property (*zakâh al-mâl*) is an annual levy (*ḥaul*).

⁵ Tim Redaksi Fokus Media, *Kompilasi Hukum Ekonomi Syari'ah* (Bandung: Fokus Media, 2008), 159.

⁶ Abdul Hâmid al-Ba'li, *Iqtisâdiyah al-Zakâh wa I'tibâr al-Siyâsah al-Mâliyyah wa al-Naqdiyyah*, diterjemahkan Muhammad Abqary Abdullah Karim (Jakarta: PT Raja Grafindo, 2006), 4.

Based on the five principles above, in this case it can be explained that zakat collection is applied to several assets. As stated by Wahbah al-Zuhaili in his book *al-Fiqh al-Islâm wa Adillatuh* that there are five assets that must be zakatied, namely:⁷

- Al-Nuqûd* (zakat gold and silver).
- Al-Mâ'dîn wa al-Rikâz* (zakat mining goods and ancient relics).
- Urûd al-Tijârah* (trade property zakat).
- Al-Zurû' wa al-Šimâr* (Zakat on plants and fruits).
- Al-An'âm* (zakat hewan ternak).

Thus it is clear that zakat is an obligation that includes assets in certain forms and certain criteria, which must be issued by the muzakkî, then given to the person entitled to receive it (*mustahiq*) when it reaches *hâul* and reaches *nişâb*, with the aim of cleaning the property and eliminating the characteristic of greedy and stingy from the muzakkî.

Regarding the legal basis of zakat, it is often found in the Qur'an and Hadith with several different editorials but containing the same meaning, namely, among others:

- Zakâh*⁸, as Allah says:

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

“And establish prayer, pay zakat and bow with those who bow” (Q.S. Al-Baqarah (2): 43).

⁷ Wahbah al-Zuhaili, *Al-Fiqh al-Islâmî wa Adillatuhu* (Damaskus: Dar al-Fikr, 1985), Juz II, 758.

⁸ Mu'anan Rafi', *Potensi Zakat* (Yogyakarta: Citra Pustaka Yogyakarta, 2001), 27.

- Šadaqah*⁹, as Allah says:

أَلَمْ يَعْلَمُوا أَنَّ اللَّهَ هُوَ يَقْبَلُ التَّوْبَةَ عَنْ عِبَادِهِ وَيَأْخُذُ الصَّدَقَاتِ وَأَنَّ اللَّهَ هُوَ التَّوَّابُ الرَّحِيمُ

“Do they not know that Allah accepts repentance from His servants and accepts zakat and that Allah is the Most Merciful, the Most Merciful” (Q.S. Al-Taubah (9): 104).

Wahbah al-Zuhaili explained that the meaning of the sentence above is the obligation to take or collect property from rich people, this meaning is the opinion of the majority of *fuqahâ'* and this is the correct opinion.¹⁰

- Haq*¹¹, as Allah says:

أَفَعَيَّرَ اللَّهُ أُمَّتِي حَكَمًا وَهُوَ الَّذِي أَنْزَلَ إِلَيْكُمُ الْكِتَابَ مُفَصَّلًا وَالَّذِينَ آتَيْنَاهُمُ الْكِتَابَ يَعْلَمُونَ أَنَّهُ مُنَزَّلٌ مِنْ رَبِّكَ بِالْحَقِّ فَلَا تَكُونَنَّ مِنَ الْمُمْتَرِينَ

“Eat from its fruit (of various kinds) when it bears fruit, and fulfill its rights on the day of picking the fruit (by giving it to the poor)” (Q.S. Al-An'âm (6): 141).

The distribution of zakat is limited and permissible for eight groups. These eight groups have been defined in the Koran which reads:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمَوْلَاةِ قُلُوبُهُمْ وَفِي

⁹ Ibn Hajar al-Asqalani, *Fath al-Bârî bi al-Syarh Şahîh al-Bukhârî* (Beirut: Dâr al-Fikr, 1996), Juz IV, 5.

¹⁰ Wahbah al-Zuhaili, *Tafsîr al-Munîr fî al-'Aqîdah wa al-Syarî'ah wa al-Minhâj* (Damaskus: Dâr al-Fikr, 2009) Juz. VIII. 29.

¹¹ Ibn Hajar al-Asqalani, *Fath al-Bârî bi al-Syarh Şahîh al-Bukhârî...*, 8.

الرِّقَابِ وَالْعَرِمِينَ وَفِي سَبِيلِ اللَّهِ وَأَيْنَ
السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

“Verily, the *zakat* is only for the needy, the poor, administrators of *zakat*, converts whose hearts are persuaded, to (liberate) slaves, people who are in debt, for the way of Allah and for those who is on his way, as a decree obligated by Allah, and Allah is All-Knowing, All-Wise” (Q.S Al-Taubah (9): 60).

The verse above begins with the sentence *adâh al-ḥaṣr* namely *innamâ* which means that the distribution of *zakat* is not permissible except for the eight *aṣnâf* (groups) mentioned in the verse.¹² Broadly speaking, the scholars divide the eight groups into two categories, namely:¹³

- a. The groups mentioned in using the letter *lâm* which means ownership, they are:
 - 1) *Faqîr*.
 - 2) *Miskîn*.
 - 3) *‘Amil*.
 - 4) *Muallaf*.
- b. The groups mentioned in using the letter *fî* which means *ẓarf* (place), they are:
 - 1) *Riqâb*.
 - 2) *Gârim*.
 - 3) *Sabilillâh*.
 - 4) *Ibn al-Sabîl*.

2. Implementation of Distribution of Amil Zakat Institutions (LAZ) in Bandar Lampung City

The following will briefly describe

the form of distribution of *zakat* funds for the *fi sabilillah* group at 4 Amil Zakat Institutions (LAZ) operating in the city of Bandar Lampung, namely:

- a. The National Amil Zakat Agency (BAZNAS) in Bandar Lampung City

No.	Distribution Program	Amount/Unit	class Mustahik
1	School supplies assistance: a. Notebooks b. Stationery	a. 100 Notebooks b. 100 Stationery	<i>fi sabilillâh</i>
2	BAZNAS scholar scholarship	10 D4 or S1 level students	<i>fi sabilillâh</i>
3	Operational assistance TPA: a. Al-Qur’an b. Iqra’ c. Table	a. 100 Al-Qur’an b. 100 Iqra’ c. 100 Table	<i>fi sabilillâh</i>
4	Teacher Salary TPA	50 Teachers TPA	<i>fi sabilillâh</i>

The table above aims to provide concise and concise information and explain the facts. In order to make it easier to read, this is because the data presented in the table has been arranged systematically, making it easier to understand.

¹²Syaikh Abu Malik Kamal bin al-Sayyid Salim, *Ensiklopedi Puasa dan Zakat*, terjemahan Abu Syafiq dkk (Solo: Roemah Buku Sidowayah, 2013) 249.

¹³Mu’inan Rafi’, *Potensi Zakat...*, 49.

b. Bandar Lampung Zakat House

No	Distribution Program	Amount/Unit	Class Mustahik
1	Champion's Smile (Educational)	50 elementary school level to s1	<i>Fî Sabîlillâh</i>
2	Sustainable Smile (Environmental)	100 portion	<i>Fî Sabîlillâh</i>
3	Independent Smile (Economy)	10 Micro Small and Medium Enterprises (UMKM)	<i>Fî Sabîlillâh</i>

c. LAZNAS Dewan Da'wah Lampung

No	Distribution Program	Amount/Unit	Class Mustahik
1	The Nation's Lighter (DAUD Funds for Da'wah)	500.000/Da'i atau Da'iyah	<i>Fî Sabîlillâh</i>
2	Da'wah means: a. Books b. Laptops c. Handphones	a. 50 Books b. 10 Laptops c. 10 Handphones	<i>Fî Sabîlillâh</i>
3	Scholarship M. Natsir	20 Students S1 and S2	<i>Fî Sabîlillâh</i>
4.	Mosque Prosperity Movement (GRAM)	a. 25 Mosque Guard b. 25 Teachers TPA	<i>Fî Sabîlillâh</i>
5	Mosque Prosperity Movement (Renovation and Infrastructure)	10 Mosques	<i>Fî Sabîlillâh</i>

d. AZISMU

No	Distribution Program	Amount/Unit	Class Mustahik
1	Laptops	20 Units	<i>Fî Sabîlillâh</i>
2	Stationery	100 Books	<i>Fî Sabîlillâh</i>
3	Handphones	18 Units	<i>Fî Sabîlillâh</i>
4	Teacher Salary	Rp. 500.000/month	<i>Fî Sabîlillâh</i>

3. Implementation of Mustahik *Fî Sabîlillâh* in Distribution of Zakat Funds (Study at Amil Zakat Institutions (LAZ) in Bandar Lampung City)

Etymologically *fî sabîlillâh* consists of three words, *fî* means in (indicates a place adverb). *Sabîl* means way, and *Allâh*, means Lord Allah. In language,

fî sabîlillâh means to be on the road that will connect to Allah swt.¹⁴ As said by Ibn Atsir, that the original word *sabîl* is a way. *Sabîlullâh* or the way of Allah in general means all good deeds that are sincerely done solely to get

¹⁴ Zainuddin, *Mukhtâr al-Şolâh* (Beirut: al-Maktabah al-'Ashriyah, 1999), 141.

closer to Allah SWT by performing obligatory and sunnah worship. However, the word *sabīlullah* can absolutely be interpreted as *jihād* in the way of Allah, this is because the use of the word is often interpreted as *jihād* so that it seems as if this meaning is the only meaning of *sabīlullāh*.¹⁵

This definition has also received attention from various schools of thought, which will be described in detail as follows:

a. Mazhab *Ḥanafīyyah*

In the *Ḥanafīyyah* school, there are two traditions regarding the meaning of *fī sabīlillāh*. Both of these narrations are based on Imam Abu Hanifah. The first was narrated by Muhammad and the second was narrated by Abu Yusuf. However, from these two opinions, the history of Abu Yusuf, who is *mu'tamad* (often used), namely:

“*fī sabīlillāh* is: The poor who fight. Abu Yusuf is of the opinion that the word *fī sabīlillāh* in verse 60 of surah al-Taubah is specifically addressed to people who fight. The lafaz *fī sabīlillāh* in the context of *mustahiq* zakat cannot be used in a general sense, which includes all acts that show obedience, even though basically all obedience is *fī sabīlillāh*. Abu Yusuf further limits the meaning of *fī sabīlillāh* in verse 60 of sura al-Taubah to those who are poor at war.

From the existing explanations, the author sees that the meaning of *fī sabīlillāh* given by Abu Yusuf is still

¹⁵ Ibnu al-Atsir, *Al-Nihāyah fī Garīb al-Ḥadīṣ wa al-Āṣār* (Beirut: Dar Ihya' al-Turats al-'Arabiy, t.t), 338-339.

unclear, namely whether zakat for this group is given to voluntary soldiers, soldiers who receive a fixed salary from the government or both. Then, whether zakat can be used to buy equipment (both war equipment or other) used in war. Based on this situation, the author is of the opinion that the meaning of *fī sabīlillāh* given by Abu Yusuf still requires additional explanation to make it more perfect.¹⁶

b. Mazhab *Malikiyyah*

The *Malikiyyah* School in its commentary, Ibn 'Arabi when interpreting *fī sabīlillāh* cites Imam Malik's opinion, “*sabīlillāh* has many meanings, but I do not know the debate (another opinion) that the meaning of *fī sabīlillāh* in this verse is to fight (in the way of Allah swt.)”.¹⁷

It can be concluded from the opinion of the scholars of the *Malikiyyah* school of thought as follows:¹⁸

- 1) Ulama mazhab *Mālikiyyah* agree that *fī sabīlillāh* relates to fighting and *jihād*.
- 2) They argue that the giving of zakat to war soldiers regardless of the economic status of soldiers who are fighting *jihād*.
- 3) Majority ulama mazhab *Mālikiyyah* allows the use of zakat funds to purchase war equipment such as weapons, horse-drawn vehicles,

¹⁶ Yusuf al-Qardhawi, *Fiqh al-Zakā...*, 648.

¹⁷ Ibnu al-Araby, *Aḥkām al-Qur'ān*, Juz. II (Beirut: Dar al-Kutub al-'Ilmiyah, 2003), 533.

¹⁸ Yusuf al-Qardhawi, *Fiqh al-Zakā...*, 651.

construction of defensive walls/ fortresses, warships and so on.

c. Mazhab *Syâfi'iyah*

In the book *al-Minhâj* by Imam Nawawi and his *syarḥ* by Ibn Hajar al-Haitami, it is explained that the meaning of *fī sabīlillâh* is volunteer soldiers who do not receive allowances from the government, or in the opinion of Ibn Hajar, namely soldiers who do not get part of the salary list, but they are purely volunteers, they fight when healthy and strong, and when not they return to their daily routine.¹⁹ In the book *al-Rauḍah* by Imam Nawawi, it is explained in more detail, that a jihadist soldier is given a living and clothing from the time he leaves for war until he returns home, and while still on the battlefield, even if it is for a long time. In another passage, Imam Nawawi argues that a soldier must be given maintenance for his family, from the time he goes to war until he returns home, as well as maintenance when he is on the battlefield.²⁰

One can draw a common thread between the Malikiyyah and Syâfi'iyah schools in that they agree that *fī sabīlillâh* in the context of zakat is only for war soldiers. Also agree on giving zakat assets to rich soldiers, and agree on allowing zakat funds to be used for war needs/equipment.²¹

d. Mazhab *Ḥanâbilah*

The meaning of *fī sabīlillâh* in the *Ḥanâbilah* school is the same as in the Syâfi'iyah school, that is, volunteer soldiers who do not receive special allowances from the government or other means that can meet their needs, so they are entitled to receive assistance from zakat assets according to their needs even though they are among the rich. Border guards according to the *Ḥanâbilah* school of thought are the same as other war soldiers.²² It is mentioned in the *Gâyah al-Muntahâ* book, that the priest is allowed to use zakat assets to buy horses and give them to war soldiers. Even though the war soldiers are the *muzakkî* itself who pays the zakat mal, because the *muzakkî* has been released from responsibility when handing over the assets that are being zakat. And it is also permissible for the priest to buy other vehicles such as ships or other things that can be used for war, because that includes the needs of soldiers in war and there are many benefits in it.²³

After looking at the various descriptions above related to the implementation of *fī sabīlillâh*, both in terms of understanding, criteria and distribution between the priests of the schools, there are indeed similarities and differences in several respects. These equations are: first, the *fī sabīlillâh* group is a group entitled to receive zakat, this refers to and is based

¹⁹ Imam Nawawi, *Minhâj al-Tâlibîn wa 'Umdah al-Muḥīn fī al-Fiqh* (Beirut: Dar al-Fikr, 2005), 201.

²⁰ Imam Nawawi, *Rauḍah al-Tâlibîn wa 'Umdah al-Muḥīn*, Juz. II (Beirut: al-Maktabah al-Islami, 1991), 327.

²¹ Yusuf al-Qardhawi, *Fiqh al-Zakâ..*, 653.

²² Ibnu Qudamah, *Al-Mugnî li Ibn al-Qudamâh*, Juz. IV (Kairo: Maktabah Kairo, 1968), 21.

²³ Al-Suyuthi, *Maṭâlib Ūlî al-Nuḥâ fī Syarḥ Gâyah al-Muntahâ*, Juz. II (Beirut: al-Maktab al-Islami, 1994), 148.

on the word of Allah SWT in Surah al-Taubah verse 60. Second, the *fī sabīlillāh* group is a group that strives to fight in the way of Allah SWT. The way of Allah swt is a condition for being allowed to receive zakat, if this group does not strive in the way of Allah, then it is not permissible to receive part of the zakat assets.

The difference is that: first, another provision is the condition of the mustahik himself, where Ḥanafīyyah requires that the mustahik is a poor person. This is different from other schools of thought, where poor or poor status is not a condition for obtaining zakat assets for this group. Second, the form of distribution, in the Ḥanafīyyah school of thought, does not explain in detail the form and limits of the distribution, meaning whether zakat for this group is given to voluntary soldiers, soldiers who receive a fixed salary from the government or both. Then, whether zakat can be used to buy equipment (both war equipment or other) used in war. Looking at the descriptions and discussions related to the impl

ementation of *fī sabīlillāh* and its distribution, it can be concluded that as a whole the four Amil Zakat Institutions operating in Bandar Lampung tend to use the Mālikiyyah, Syāfi'yyah and Ḥanābilah schools of thought in their distribution, but not in their understanding. This statement is supported by the description as explained earlier, where the distribution of zakat funds is not only given to individual mustahik, but in practice it is also distributed to all

facilities that can help and support the needs and requirements of these mustahik.

If it is related to previous research, a correlation will be seen, namely the contextual mustahik zakat *fī sabīlillāh* in the development of sustainable education. In this research, it was explained that mustahik zakat *fī sabīlillāh* and the development of sustainable education have religious dimension gaps in their programs. This gap is a big question about the use of funds and the contribution of mustahik zakat *fī sabīlillāh* in the development of sustainable education. Educational programs on sustainable development contain *hiḏ al-dīn* and *al-'aql* dimensions. In it there is a *jihad* against the stupidity drawn on its targets. The role of mustahik zakat *fī sabīlillāh* which is actualized in scholarships and Cadreization of the Thousand Ulama is still limited to access to education at the tertiary level. In addition, education is also a representative of human common sense. In this case expanding the meaning, by proving that the distribution is in the form of scholarships for schools and colleges, provision of other facilities such as laptops, stationery and so on to make it easier and support.

There are several basic reasons for the four LAZs in distributing zakat for the *fī sabīlillāh* group in the form of distribution as mentioned earlier. The reasons are:

- a. The opinion of Imam al-Maraghi in his commentary book *Tafsīr al-Marāghī* is as follows:

(وَفِي سَبِيلِ اللَّهِ) وَسَبِيلُ اللَّهِ هُوَ الطَّرِيقُ الْمُوَصَّلُ إِلَى مَرْضَاتِهِ وَمَثُوبَتِهِ وَالْمُرَادُ بِهِ الْعُرَاةُ وَالْمُرَابِطُونَ لِلْجِهَادِ. وَرُوي عَنِ الْإِمَامِ أَحْمَدَ أَنَّهُ جَعَلَ الْحَجَّ فِي سَبِيلِ اللَّهِ وَيَدْخُلُ فِي ذَلِكَ بِجَمِيعِ وُجُوهِ الْخَيْرِ مِنْ تَكْفِينِ الْمَوْتَى وَبِنَاءِ الْجُسُورِ وَالْحُصُونِ وَعِمَارَةِ الْمَسَاجِدِ وَنَحْوِ ذَلِكَ

“Sabilillah is the way that leads to the pleasure of Allah and achieves His reward. What is meant by 'sabilillah' is people who fight and are related to war. It is narrated that Imam Ahmad ra. include hajj in the sense of sabilillah, as well as all efforts towards goodness, such as shrouding corpses, building bridges and forts, prospering mosques and so on.”

b. The opinion of Imam al-Razi in his commentary book al-Tafsir al-Kabir is as follows:

وَاعْلَمَ أَنَّ ظَاهِرَ اللَّفْظِ فِي قَوْلِهِ وَفِي سَبِيلِ اللَّهِ لَا يُوجِبُ الْقَصْرَ عَلَى كُلِّ الْعُرَاةِ • فِلِهَذَا الْمَعْنَى نَقَلَ الْقَفَّالُ فِي تَفْسِيرِهِ عَنْ بَعْضِ الْفُقَهَاءِ أَنَّهُمْ أَجَازُوا الصَّرْفَ الصَّدَقَاتِ إِلَى جَمِيعِ وُجُوهِ الْخَيْرِ مِنْ تَكْفِينِ الْمَوْتَى وَبِنَاءِ الْحُصُونِ وَعِمَارَةِ الْمَسَاجِدِ لِأَنَّ قَوْلَهُ وَفِي سَبِيلِ اللَّهِ عَامٌّ فِي الْكُلِّ

“Know that 'fi sabilillah' is zahir not limited to the army. Based on this understanding, Imam al-Qaffal cited the views of some jurists in his commentary that they allow the distribution of zakat in all good ways, starting from shrouding the janazah, building forts and prospering the mosque. This

is because the word of Allah "Wa fi sabilillah" is general in nature”.

c. The third reason is the fatwa of the Indonesian Ulema Council No. 23 of 2020 concerning Utilization of Zakat, Infaq, and Sadaqah Assets to Mitigate the Covid-19 Outbreak and its Impact, provided that:

1) Distribution of zakat assets to mustahik directly with the following conditions:

a) The recipient belongs to one of the categories (asnaf) of zakat, namely Muslims who are indigent, poor, amil, converts, who are in debt, riqab, ibnu sabil, and/or fi sa

b) bilillah; The distributed zakat assets may be in the form of cash, staple food, medical needs, working capital, and those that are in accordance with the needs of mustahik;

c) The use of zakat assets may be productive, among others, to stimulate the socio-economic activities of the poor who are affected by the epidemic.

2) Distribution for the benefit of the public, with the following conditions:

a) beneficiaries belong to the (asnaf) fi sabilillah group

b) utilization in the form of managed assets or services for the public benefit, especially for the benefit of mustahiq, such as for the provision of personal protective equipment, disinfectants, and treatment as well as the needs of volunteers who are in charge of carrying

out humanitarian activities in handling epidemics.

And in looking for common ground between the implementation in the view of the imam of the madhhab and LAZ, the author finds an expansion of meaning in interpreting and understanding the implementation of *fī sabīlillāh*, which is currently experiencing dynamics of meaning from time to time which of course has a different meaning in the past. Not only that, at this time it is difficult to find the eight mustahik zakat groups as a whole as set forth in the letter al-Taubah verse 60.

In terms of percentage, in the utilization of these assets, LAZ distributes them to be distributed to mustahik by giving zakat not necessarily to 8 groups if they are not fully contained in one area, and if it is seen as more beneficial by only giving to the poor/prioritizing the scale of priority. Therefore the part or portion given to the mustahik will be different every year, this is of course seen from the circumstances and conditions of the mustahik himself. As an example for 2021, the distribution for the poor and the poor is the largest distribution in nominal terms, but for the following year that may not happen.

The reason for this distribution is because the share of each mustahik in LAZ is to fulfill their needs according to their needs so that they do not have to have a certain percentage. Because of course, the needs of the poor will be different from the needs of *fī sabīlillāh*, mu'allaf and even the amil zakat itself.

4. *Perspektif Maqâşid al-Syarî'ah to Implementation of Mustahik Fī Sabīlillāh in Distribution of Zakat Funds (Study at Amil Zakat Institutions (LAZ) in Bandar Lampung City)*

Maqâşid al-syarî'ah from a linguistic point of view is the intent or purpose of Islamic law in general. Meanwhile, according to the term, Ahmad al-Raisuni said that *maqâşid al-syarî'ah* are the goals set by the shari'ah for the benefit of servants (humans).²⁴

The purpose of Islamic law lies in how a common good is achieved. The measure of benefit refers to the doctrine of *uşûl al-fiqh* known as *al-kulliyah al-kebams* (five main pillars) or in other words it is called *maqâşid al-syarî'ah* (the universal goals of sharia). The five main pillars are:

- a. *Hijz al-Dîn*, maintain religion. Maintaining religion is maintaining and carrying out religious obligations that are included in obligations, such as praying five times a day. If prayer is neglected, the existence of religion will be threatened.
- b. *Hijz al-Nafs*, protection of soul safety. Namely meeting basic needs in the form of food to sustain life. If this basic need is ignored, it will result in the threat of the existence of the human soul.
- c. *Hijz al-'Aql*, protection of the existence of reason. Namely avoiding something that threatens the existence of reason,

²⁴ Ahmad al-Raisuni, *Nazhariyyat al-Maqashid 'inda al-Imam al-Syathini*, (Libanon: al-Mussasah al-Jami'ah li Dirasat wa al-Nusyur wa al-Tauzi', 1992), 15.

- such as drinking alcohol.
- d. *Ḥifẓ al-Nasl*, protection for offspring. Namely, as it is prescribed for marriage and forbidding adultery.
 - e. *Ḥifẓ al-Mâl*, protection of property. In the Shari'a concerning procedures for owning property and the prohibition of taking people's property in an illegal way.

Based on the explanation above regarding *maqâṣid al-syarî'ah*, then the author will describe with an analysis of the *maqâṣid al-syarî'ah* review of the implementation of mustahik *fi sabilillâh* in the distribution of zakat funds based on what is done by the Amil Zakat Institution (LAZ) of Bandar Lampung City.

In the implementation of this distribution, it is clear that all distribution activities must be in line with all the principles of Shari'a. And in this case, the goodness and benefits are felt, where currently there are so many needs of the people that need to be met, both in terms of the economy, education, empowering the people, da'wah and advocacy.

If seen from the formulation of *maqâṣid al-Syarî'ah* with regard to the distribution of zakat on asnaf *fi sabilillâh*, then this distribution is intended to protect at least three main issues. The three issues are *ḥifẓ al-dîn*, to protect religion, and *ḥifẓ al-'aql*, to safeguard reason.²⁵

Safeguarding religion (*ḥifẓ al-dîn*) can be proven by carrying out all of Allah's

commands and avoiding all of his prohibitions. This is commonly known as piety to Allah SWT. The commands and obligations of zakat have been mentioned in the Qur'an at least 30 times and 27 of them are mentioned together with the word prayer.²⁶ In addition, zakat can also function as a strength of the people's faith, which often gets economic attacks from certain parties in the form of lures and social security and can fortify against apostasy, such a group of people who are financially weak are easily tempted and persuaded by a number of treasures.²⁷ The connection with the distribution of zakat in the four LAZs is the *ḥifẓ al-dîn* aspect, which can be seen in terms of the provision of assistance in the form of scholarships and educational facilities in the form of scholarships for school children and education in tertiary institutions, and not only that, various facilities have also been prepared. This form of education can have a very good impact in fortifying the ummah from ignorance and increasing the ummah's knowledge, which is very closely related to *ḥifẓ al-'aql*, as the results of the analysis above, in the case of *fi sabilillâh* there has been a broadening of its meaning because at

²⁶Nasruddin & Dewani Romli, "Diskursus Implementasi Zakat dan Pajak di Indonesia", *Al-'Adalah*, Vol. X, No. I, 2011, 77.

²⁷ Agung Tri Pratama & Muhammad Zaki, Hak Kepemilikan Badan Usaha Milik Negara (BUMN) Kaitannya dengan Kewajiban Zakat (Studi Pada Regulasi Zakat di Indonesia), "Jurnal Asas", Vol. 13, No. 2, 2021, dapat diakses pada: <http://ejournal.radenintan.ac.id/index.php/asas/article/view/11277>.

²⁵Yayat Hidayat, *Zakat Profesi Solusi Mengentaskan Kemiskinan Umat* (Bandung: Mulia Press, 2008), 27.

the time when the word was only interpreted as a war of arms then it is no longer relevant to the present. It is known that in modern times like this there are still attacks by infidels using weapons just like the wars that took place in ancient times. However, with the progress of the times and the development of technology as it is today, the disbelievers in fighting Islam do not only take up arms but by utilizing technological advances to influence the thoughts of Muslims so that they are far from Islamic teachings as taught by the Prophet Muhammad. This is the reason behind expanding the meaning of *fī sabīlillāh*.

Based on the explanation above, it can be concluded that the expansion of the meaning of *fī sabīlillāh* is in accordance with the values and principles of *maqāṣid al-Syarī'ah* which in this case is very beneficial and creates the benefit of the people. Which in its implementation has a correlation with previous research which shows that *fī sabīlillāh* has a very broad scope and is still common. *Fī sabīlillāh* which is defined as in the way of Allah or more clearly all actions intended to draw closer to Allah is an activity that is still very universal and has multiple interpretations. Because of its general nature, it is also the cause of differences in scholars in defining the true meaning.

▪ Closing

The results of this study can be explained that the implementation of mustahik *fī sabīlillāh* in distributing zakat funds at

the Amil Zakat Institution (LAZ) of Bandar Lampung City, it can be explained that all forms of programs for the collection, utilization and distribution of zakat in Indonesia refer to the regulations that govern, namely the Law No. 23 of 2011 concerning Management of Zakat and Regulation of the National Zakat Agency (BAZNAS) No. 3 of 2018 concerning the Distribution and Utilization of Zakat. In the utilization of zakat funds for productive activities there are several procedures, these rules are contained in Law No. 23 of 2011 concerning Zakat Management, CHAPTER V Article 29, The *fī sabīlillāh* group is a group that gets more attention than other groups. This is due to the expansion of meaning in interpreting and understanding the implementation of *fī sabīlillāh*. And the review of *maqāṣid al-Syarī'ah* on the implementation of mustahik *fī sabīlillāh* in the distribution of zakat funds at the Amil Zakat Institution (LAZ) of Bandar Lampung City can be seen that when viewed from the formulation of *maqāṣid al-Syarī'ah* this is associated with the distribution of zakat to *asnaf fī sabīlillāh*, then the distribution is therefore, most of the problems lead to *ḥifẓ al-dīn*, to protect religion, and *ḥifẓ al-'aql*, to protect reason.

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