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**THE DISTRIBUTION OF ZAKAT TO NON-MUSLIMS
(*MUALLAFAH QULUBUHUM*) IN PERLIS**



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**MASTER OF ISLAMIC FINANCE AND BANKING
UNIVERSITI UTARA MALAYSIA
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**THE DISTRIBUTION OF ZAKAT TO NON-MUSLIMS (*MUALLAFAH
QULUBUHUM*) IN PERLIS**

By

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**Research Paper Submitted to
College of Business
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Master of Islamic Business Studie**



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ABSTRACT

In Islam, the group of *muallaf* is eligible to receive zakat. The difference in the definition of *muallaf* can affect any matter related to the distribution of zakat, whether non-Muslims (*muallafah qulubuhum*) who have a tendency towards Islam are entitled to receive zakat or not. This paper will analyze the distribution of zakat to non-Muslims (*muallafah qulubuhum*) in Perlis. Based on interviews with experts from the Mufti Department of Perlis, the Council of Islamic Religion and Malay Customs of Perlis (MAIPs), and Perlis Centre of Wisdom (PCW), this study examines the decisions and views that allow the giving of *zakat* to non-Muslims under the category of '*muallafah qulubuhum*' (those who want to tame their hearts to Islam). Researcher also conducted interviews with *muallaf* and non-Muslims (*muallafah qulubuhum*). The 26th Perlis State Fatwa Committee Meeting in 2017 issued the fatwa, which supports this decision with evidence from the Quran and hadith. The research methodology uses a qualitative approach, which combines data collection methods through face-to-face interviews and written responses from key expert informants. Content analysis was done to identify the main themes, such as the purpose of giving zakat, the method of giving zakat, and the implications of zakat to *muallaf* and non-Muslims (*muallafah qulubuhum*) in Perlis. The study's findings show that giving zakat to non-Muslims (*muallafah qulubuhum*) can introduce the beauty and harmony of Islam, as well as educate the Muslim community about the breadth and purity of Islam in a practical context. This finding also confirms that giving zakat to non-Muslims (*muallafah qulubuhum*) needs to be done carefully, meet certain conditions, and ensure a fair distribution to avoid misunderstandings among the community. Finally, giving zakat to non-Muslims (*muallafah qulubuhum*) in Perlis not only serves as an effective preaching medium, but it also strengthens social relations and harmony between religions.

Keywords: *Zakat, Muallafah Qulubuhum, Perlis, Non-Muslims.*

ABSTRAK

Dalam Islam, golongan *muallaf* layak menerima zakat. Perbezaan takrif *muallaf* boleh mempengaruhi apa-apa perkara berkaitan dengan agihan zakat, sama ada orang bukan Islam (*muallafah qulubuhum*) yang mempunyai kecenderungan kepada Islam berhak menerima zakat ataupun tidak. Kajian ini akan menganalisis agihan pemberian zakat kepada bukan Islam (*muallafah qulubuhum*) di Perlis. Berdasarkan temubual dengan pakar dari Jabatan Mufti Negeri Perlis, Majlis Agama Islam dan Adat Istiadat Melayu Perlis (MAIPs), dan Perlis Centre of Wisdom (PCW), kajian ini meneliti keputusan dan pandangan yang membenarkan pemberian zakat kepada bukan Islam di bawah asnaf '*muallafah qulubuhum*' (golongan yang ingin dijinakkan hatinya kepada Islam). Temubual turut dilakukan bersama *muallaf* dan non-Muslim (*muallafah qulubuhum*). Keputusan ini berpanduan kepada fatwa yang dikeluarkan pada Mesyuarat Jawatankuasa Fatwa Negeri Perlis ke-26 tahun 2017 dan disokong oleh dalil-dalil dari Al-Quran dan hadis. Metodologi kajian menggunakan pendekatan kualitatif, yang menggabungkan kaedah pengumpulan data melalui temubual bersemuka dan respons bertulis daripada informan pakar. Analisis kandungan dilakukan untuk mengenalpasti tema-tema utama seperti tujuan pemberian zakat, kaedah pemberian zakat, dan implikasi pemberian zakat kepada *muallaf* dan bukan Islam (*muallafah qulubuhum*) di Perlis. Hasil kajian menunjukkan bahawa pemberian zakat kepada bukan Islam (*muallafah qulubuhum*) dapat memperkenalkan kecantikan dan keharmonian Islam, serta mendidik masyarakat Islam tentang keluasan dan kemurnian agama Islam dalam konteks praktikal. Penemuan ini juga menegaskan bahawa pemberian zakat kepada bukan Islam (*muallafah qulubuhum*) perlu dilaksanakan dengan berhati-hati, memenuhi syarat-syarat tertentu dan memastikan pembahagian yang adil untuk mengelakkan salah faham dalam kalangan masyarakat. Kesimpulannya, pemberian zakat kepada bukan Islam (*muallafah qulubuhum*) di negeri Perlis bukan sahaja berfungsi sebagai medium dakwah yang efektif, tetapi juga memperkukuhkan hubungan sosial dan keharmonian antara agama.

Kata Kunci: Zakat, *Muallafah Qulubuhum*, Perlis, Bukan Islam.

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LIST OF ABBREVIATION/NOTATIONS/GLOSSARY OF TERMS

JAKIM	Jabatan Kemajuan Islam Malaysia
MAIPs	Majlis Agama Dan Istiadat Melayu Perlis
PBUH	Peace Be Upon Him
SAW	Sallallahu Alaihi Wasallam
SWT	Subhanahu Wa Ta 'ala
EPF	Employees' Provident Fund
OCMPs	One Centre Malaysia Perlis
PCW	Perlis Centre of Wisdom
MAIN	Majlis Agama Islam Negeri
E 1	Expert 1
E 2	Expert 2
E 3	Expert 3
M 1	Muallaf 1
M 2	Muallaf 2
NM 1	Non-Muslims 1
NM 2	Non-Muslims 2

CHAPTER 1

INTRODUCTION

1.1 Introduction

In this chapter, the researcher will briefly explain the study's background, problem statement, research question, and research objectives. Then, the researcher will also discuss the scope of this study and the definition of key terms in the field of this research.

1.2 Background of Study

The controversy surrounding the allocation of zakat funds to non-Muslims (*muallafah qulubuhum*) in Perlis has sparked intense debates and discussions within the Malaysian society. Zakat, one of the five pillars of Islam, is a form of obligatory charity that Muslims are required to give to support the less fortunate members of their community (Liberto, 2024). However, the question of whether zakat funds should be extended to non-Muslims (*muallafah qulubuhum*) has become a contentious issue, raising concerns about the boundaries of zakat distribution and the principles of Islamic economics.

In recent years, the controversy gained significant attention when former Deputy Prime Minister Datuk Seri Anwar Ibrahim (at that time in 2019) called for a change in zakat policies to include non-Muslims (*muallafah qulubuhum*). His suggestion refers to what was once written by Dr. Yusuf al-Qaradawi in one of his famous books, *Fiqh Zakat* (Aiman, 2019). This call has ignited a heated debate among religious scholars, policymakers, and the general public, with differing opinions on the matter. While some argue that zakat should be exclusively reserved for Muslims, others advocate for a more inclusive approach,

arguing that zakat funds can be used to alleviate poverty and address social issues affecting all members of society, regardless of their religious affiliation.

According to the statement made by the Mufti of Perlis, the issue had not only been given a fatwa in Perlis, but it had also been put into practice since 2017. After conducting an investigation, it was discovered that the policy that was put into practice in Perlis was not the same as what Anwar Ibrahim, a member of Parliament for Port Dickson, had recommended. This is because Anwar Ibrahim discusses the concepts of *faqir* and poverty, whereas the practice in Perlis is based on the concept of '*al-muallafah qulubuhum*', which is what influenced their conversion to Islam. On the other hand, it appears that the mufti of Penang is on board with the idea of extending the zakat obligation to non-Muslims (*muallafah qulubuhum*) (Kaur, 2019).

However, Tan Sri Harussani Zakaria, the Mufti of Perak, has declared that the time has not yet arrived to distribute zakat to non-Muslims (*muallafah qulubuhum*) in the state. He underscored that zakat is a fundamental aspect of Islam and is intended for Muslims. He believes that Muslims should be prioritized in situations where they require assistance with zakat. Tan Sri Harussani Zakaria also underscored the importance of conducting thorough discussions before making any decisions regarding the distribution of zakat, rather than acting impulsively (Amarudin, 2019). The issue of zakat distribution to non-Muslims should not be raised, according to Datuk Mohd Yusof Ahmad, the Mufti of Negeri Sembilan. He emphasized that zakat is the privilege of Muslims and that they are the only ones entitled to receive such assistance. Datuk Mohd Yusof Ahmad also clarified that in Islam, there are alternative methods to assist non-Muslims, but zakat is specifically

intended for Muslims. He believes that this matter should not be a subject of debate, as it is explicitly stated in Islamic law (Zulkifli, 2019). Datuk Mohamad Shukri Mohamad, the Mufti of Kelantan, declared that the city will persist in the distribution of zakat in accordance with the regulations established in the Quran. He was adamant that the distribution of zakat in the state would continue to be reserved for the eight groups of *asnaf* mentioned in the Quran. Datuk Mohamad Shukri also clarified that the state of Kelantan will not distribute zakat to non-Muslims (*muallafah qulubuhum*) due to the principle of Islam that zakat is exclusively for Muslims (Kasim, 2019).

This research paper aims to delve into the controversy surrounding the allocation of zakat to non-Muslims (*muallafah qulubuhum*) in Perlis, the purpose of giving zakat, the method of giving zakat, and the implications of giving zakat to *muallaf* and non-Muslim (*muallafah qulubuhum*) in Perlis. By exploring the various viewpoints and analyzing the underlying factors contributing to the controversy, this study seeks to shed light on the complexities associated with zakat distribution in Perlis.

This study employs the methodology of primary data collection. This paper applies qualitative research methods by conducting in-depth face-to-face interviews with the experts and informants. The content analysis will identify the main themes, such as the purpose of giving zakat, the method of giving zakat, and the implications of giving zakat to *muallaf* and non-Muslims (*muallafah qulubuhum*) in Perlis. It is hoped that the research will inform zakat institutions, and the wider public in Perlis and beyond, facilitating a deeper understanding of the controversy and guiding the development of more inclusive and equitable zakat distribution policies.

1.3 Problem Statement

Zakat to non-Muslims under the category of '*muallafah qulubuhum*' (groups that are desired to be approached and harmonized in their view of Islam) can be given based on the benefits decided by the *ulil amri*. This is what the Prophet SAW did to non-Muslims (*muallafah qulubuhum*), including polytheists and religious leaders, as recorded in authentic *Sirah* narrations (Jawatankuasa Fatwa Negeri Perlis, 2017). This has sparked controversy and debate among scholars and the Muslim community. As we know, zakat cannot be given to non-Muslims, but this issue raises questions about the appropriate distribution of zakat and the boundaries of the recipients.

In Perlis, there is ongoing debate and concern regarding non-Muslims (*muallafah qulubuhum*) receiving zakat. Zakat is an obligatory form of charity for Muslims, where a portion of their wealth is distributed to eligible recipients to alleviate poverty and support the community. Traditionally, zakat funds have been allocated exclusively to Muslims in accordance with Islamic principles.

The issue of giving zakat funds to non-Muslims (*muallafah qulubuhum*) in Perlis raises several questions and challenges. There are several arguments and views used in determining the law so that zakat funds can be distributed to non-Muslims (*muallafah qulubuhum*). Islamic scholars and authorities need to determine whether it is permissible to allocate zakat funds to non-Muslims (*muallafah qulubuhum*) based on the principles of Islamic law.

There are practical challenges in identifying and verifying non-Muslim (*muallafah qulubuhum*) individuals or communities who are eligible to receive zakat assistance. Establishing a transparent and accountable mechanism to assess the financial needs of non-Muslims (*muallafah qulubuhum*) and ensure that zakat funds are distributed equitably and efficiently is essential.

Furthermore, giving zakat to non-Muslims (*muallafah qulubuhum*) may also cause concern among some segments of the Muslim community in Perlis. It is important to address these concerns and encourage understanding and acceptance of the rationale behind the gift. It involves a balance between adhering to Islamic principles and meeting the needs of all individuals, regardless of their religious background.

1.4 Research Question

1. What are the *dalil* used and the law (*hukm*) of zakat distribution to non-Muslims (*muallafah qulubuhum*)?
2. What are the purposes and the methods of giving zakat to non-Muslims (*muallafah qulubuhum*)?
3. What are the implications of giving zakat to *muallaf* and non-Muslims (*muallafah qulubuhum*)?

1.5 Research Objective

The goal of this study is to investigate how zakat is distributed to non-Muslims (*muallafah qulubuhum*) in Perlis. The study aims to address these concerns and encourage a more

rational understanding and wisdom behind giving. The specific objectives for this research are:

1. To identify the *dalil* used and the law (*hukm*) of zakat distribution to non-Muslims (*muallafah qulubuhum*).
2. To study the purposes and the methods of giving zakat to non-Muslims (*muallafah qulubuhum*).
3. To study the implications of giving zakat to *muallaf* and non-Muslims (*muallafah qulubuhum*).

1.6 Scope of Research

This study will be conducted in Perlis. The focus of the study is on giving zakat to non-Muslims under the title of "*muallafah qulubuhum*" by the zakat institution of the state of Perlis. This includes the definition and understanding of the concept of *muallafah qulubuhum* in zakat. Next are the purposes of giving zakat to non-Muslims as well as the form of zakat assistance given to the *muallafah qulubuhum* group.

This study will involve the following parties, namely the Deputy Mufti of Perlis, who will give their views on the fatwa issued by the Mufti of Perlis regarding giving zakat to non-Muslims (*muallafah qulubuhum*) in Perlis, and zakat officers and administrators at MAIPs, especially those involved in zakat distribution. Da'wah manager Perlis Centre of Wisdom and recipient of zakat for *muallaf* and non-Muslims under the category of *muallafah qulubuhum*.

This study will also analyze the implications and effects of giving zakat to non-Muslims (*muallafah qulubuhum*), including in terms of social, economic, and inter-religious relations in Perlis. This study will use a qualitative approach, including joint interviews with muftis, zakat officers, da'wah program managers, as well as *muallaf* and non-Muslims (*muallafah qulubuhum*) who receive zakat. All information will be collected to provide a more comprehensive picture for this study. With this scope, the study will give a clear focus on the implementation and implications of giving zakat to non-Muslims in Perlis, especially under the category of *muallafah qulubuhum*.

1.7 Definition of Key Terms

1. Zakat

Zakat is an Islamic term that denotes the mandatory distribution of a portion of one's wealth to those who are in need. It is regarded as a religious obligation for Muslims and is one of the Five Pillars of Islam. The word 'zakat' comes from the Arabic root (زَكَّى) which means purification, growth, and blessing. Zakat is seen as a means of purifying one's wealth and blessings and sharing them with the less fortunate in society (Nabeeha, 2024).

2. Non-Muslims

Kamali (2024) stated that non-Muslim refers to individuals who do not follow Islam. In the context of Islam, this term is usually used to refer to all individuals who are not Muslim, including those who follow other religions such as Christianity, Hinduism, Buddhism, Judaism, or those who do not follow any religion. In the context of Islamic law, non-Muslims are often divided into several categories such as *ahli kitab* (Jews and Christians), and *kafir* (those who reject Islam).

3. Muallafah Qulubuhum

Muallafah qulubuhum is a group that is Muslim on the outside, but their hearts are still not fixed and confident, therefore zakat is given to them to fix their hearts. They are also a group that wants to harmonize their attitude and perception towards Islam (Abidin, 2019). Based on the writing of M. A. Ismail (2020) as the director of JAWI, the meaning of *muallafah qulubuhum* are divided into two main categories, namely those who are Muslim, those who have just converted to Islam (*muallaf*), or people who have converted to Islam but are still weak in their faith. They need support to strengthen their faith and confidence in Islam. The second is the non-Muslim group, that is, those who have not embraced Islam but have a tendency or desire to embrace Islam. Aid is given in the hope of attracting their interest in Islam and strengthening their inclination to embrace this religion.

4. Muallaf

Muallaf is a term in Islam that denotes an individual who has recently converted to Islam. The word '*muallaf*' comes from the Arabic language "معلف" (*mu'allaf*), which means "one who is tamed" or "one whose heart is drawn". Ibn Kathir (1988) interprets *Muallaf's* words, which means that it is one of the eight groups of *asnaf* who are eligible for zakat. These are people who are persuaded and tamed in their hearts to strengthen their hold on Islam or to embrace Islam.

1.8 Conclusion

Based on the background of the study, the problem statement of the topic research, the research question, and the research objectives, the researcher is interested in doing research on the distribution of zakat to non-Muslims (*muallafah qulubuhum*) in Perlis. Before the researcher goes through the process of finding answers to all questions that arise, a literature review and research methodology will be conducted.

CHAPTER 2

LITERATURE REVIEW

2.1 Introduction

This chapter will cover a literature review and past studies related to giving *zakat* to non-Muslims (*muallafah qulubuhum*). The researcher will explain the meaning and concept of *zakat* in the Qur'an and hadith, the obligatory conditions of *zakat*, the recipients of *zakat*, and the types of *zakat*. In addition, researchers will study and analyze the views of various Muslims scholars (*mazhab*) regarding the giving of *zakat* to non-Muslims (*muallafah qulubuhum*), as well as the practice of non-Muslim (*muallafah qulubuhum*) *zakat* giving in Perlis.

2.2 Definition of Zakat

Zakat is an Islamic concept and practice of giving a portion of one's wealth to those in need. It is considered one of the Five Pillars of Islam and is obligatory for Muslims who meet certain criteria of wealth. In terms of language, the word 'zakat' comes from the Arabic root (زَكَّى) which means purification, growth, and blessing. In terms of *syarak*, *zakat* is giving certain kinds of property to certain groups at a certain rate and under certain terms. *Zakat* is seen as a means of purifying one's wealth and blessings and sharing them with the less fortunate in society (Pusat Zakat UKM, 2015).

Every Muslim who satisfies all of the necessary requirements is required to pay *zakat*, which is known as *fardhu ain*. A Muslim who disobeys the obligation of *zakat* runs

the risk of apostasy as a result of their actions. On the other hand, a Muslim who fails to pay their zakat without arguing that they are exempt from doing so commits a grave offense. The administration of the zakat, including its collection and disbursement, falls under the purview of the state (Helmi, 2021).

Based on Takril and Othman (2020) said that zakat is not only a religious obligation but also a means of social welfare and economic justice. It aims to alleviate poverty, reduce inequality, and promote social cohesion within the Muslim community. The funds collected through zakat are allocated to specific categories of recipients, including the poor, those in need, those who are in debt, and those who are involved in the administration of zakat (*amil zakat*).

In numerous Muslim-majority countries, the practice of zakat has been institutionalized through the establishment of government bodies or religious organizations that are responsible for the collection and distribution of zakat funds. These institutions ensure the proper collection, management, and distribution of zakat in accordance with Islamic principles (Chuttur, 2023).

2.3 Concept Zakat in Al-Quran and Hadith

The concept of zakat is mentioned in the Quran and is emphasized in various verses. For example, in Surah Al-Baqarah (2:43), it is stated,

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

Meaning: *"And establish prayer and give zakat and bow with those who bow (in worship and obedience)."*

(Surah Al-Baqarah 2:43)

In Kitab Tafsir, Ibnu Katsir clarified that, according to Muqatil, the *'wa aqiimush shalat'* is a command from God that they pray with the Prophet Muhammad, may God have mercy on him. The phrase *'Wa aatuz zakaat'* indicates that they are to pay zakat, which entails handing it to the Messenger of Allah, May Allah bless him and grant him peace. *'War ka'uu ma'ar raaki'iin'* is the commandment from God to them to offer *ruku'* (prayers) together with those who offer *ruku'* (prayers) among the people of Prophet Muhammad, May God bless and grant him peace. Simply put, join them and become a part of their group (Quro, 2022).

After that, zakat cleanses the soul of undesirable tendencies such as stinginess and selfishness while encouraging empathy and good principles such as generosity. Zakat also acts as a kind of thanks to Allah SWT, inspiring people to continue helping others and express thankfulness for the gifts He has bestowed upon them (Lubis, 2024). This can be proven by Surah At-Taubah (9:103):

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Meaning: *Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah 's blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing.*

(Surah At-Taubah 9:103)

Based on Tafsir Ibn Katsir, Allah SWT commanded His Messenger to collect zakat from their wealth in order to cleanse and purify them. The meaning of this passage is universal, even if some scholars return the 'damir' found in the word 'amwalihim' to persons who confess their sins and blend good and bad deeds (Quro, 2022).

Based on a hadith of the Prophet Muhammad SAW narrated by Ibn Abbas R. Anhuma, when the Prophet sent Muaz bin Jabal R.A (a companion of the Prophet) to the Yemen, the Prophet said to him:

ادْعُهُمْ إِلَى شَهَادَةِ أَنْ لَا إِلَهَ إِلَّا اللَّهُ، وَأَيُّ رَسُولُ اللَّهِ، فَإِنْ هُمْ أَطَاعُوا لِذَلِكَ، فَأَعْلِمُهُمْ أَنَّ اللَّهَ قَدْ افْتَرَضَ

عَلَيْهِمْ خَمْسَ صَلَوَاتٍ فِي كُلِّ يَوْمٍ وَلَيْلَةٍ، فَإِنْ هُمْ أَطَاعُوا لِذَلِكَ، فَأَعْلِمُهُمْ أَنَّ اللَّهَ افْتَرَضَ عَلَيْهِمْ صَدَقَةً

فِي أَمْوَالِهِمْ تُؤْخَذُ مِنْ أَغْنِيَائِهِمْ وَتُرَدُّ عَلَى فُقَرَائِهِمْ

Meaning: *“Preach them to shahadah (testimony) that there is no true god worthy of worship but Allah, and I am the messenger of Allah. If they obey the matter, then tell them that Allah SWT has made it obligatory upon them to pray five times a day and night. If they*

obey the matter; then tell them that Allah SWT has made it obligatory upon them to give charity (zakat) on their wealth, which is taken from the rich among them and given to the poor among them."

(Riwayat Sahih al-Bukhari, hadith no: 1395)

This hadith shows that zakat is given to the poor people of the state for whom it was received in the first place. Sheikh al-Syarbasi, in his 1959 book *Yas'alunaka Fi al-Din wa al-Hayah*, says that the fuqaha demands that zakat be moved to another state if the people need it (Nadzirah, 2015)

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغُرَمِينَ وَفِي سَبِيلِ ۞
اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً ۖ مِنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ ۝

Meaning: *Zakah expenditures are only for the poor and for the needy and for those employed to collect [zakah] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler – an obligation [imposed] by Allah. And Allah is Knowing and Wise.*

(Surah At-Taubah 9:60)

Additionally, in Surah Al-Baqarah (2:277), it is mentioned, "Indeed, those who believe and do righteous deeds and establish prayer and give zakat will have their reward with their Lord, and there will be no fear concerning them, nor will they grieve."

2.4 Zakat Conditions

Before making an evaluation, any person who wishes to pay zakat must first take into account the obligatory zakat conditions, which must be comprehended and satisfied. Islam, independence, flawless ownership, sufficient *nisab*, sufficient haul, and a growing property are the six elements necessary to pay the obligatory alms tax known as zakat.

i. First Condition: Islam

The first condition is Islam. Zakat is only required for Muslims, as zakat is an obligation specifically for Muslims. Non-Muslims are not asked to give zakat, and even if they do, their zakat is not acceptable because it is a form of worship (*ibadah*) meant to bring a person closer to Allah SWT and show self-obedience in the role of a servant (Zulkefli, 2024).

ii. Second Condition: Freedom

Second is freedom means free from the chains of slavery. Although slavery is not a problem in today's society, scholars continue to insist that freedom is one of the conditions needed for giving zakat. This is despite the fact that slavery is no longer exist (Zulkefli, 2024).

iii. Third Condition: Own His Property

The third criterion is that the person giving zakat must own his property without any problems. The person who owns property must be able to prove that no one else has the right to it. When a person has full ownership of a property, no one else can claim rights

to it. A person's ownership of property legally throughout the haul and having the power independently (إِخْتِيَارُ) to manage (حَقُّ التَّصَرُّفِ) and get benefits from the property without being limited or controlled by laws and rules. Therefore, the payment of zakat is not required on properties that do not have any specific owner or that are owned by the public. This includes waqf land, property owned by *Baitulmal*, and other similar types of assets (Zulkefli, 2024). The conditions of perfect ownership come from arguments about zakat that depend on the fact that the word "property" is the word of God to its owner, which means:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

Meaning: *Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah 's blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing.*

(Surah At-Taubah 9:103)

iv. Fourth Condition: Sufficient Nisab

Sufficient *nisab* is one of the *zakat* mandatory conditions. The individual must possess a minimum amount of wealth known as the *nisab*. The *nisab* is the threshold value of wealth that makes an individual eligible to pay zakat (Zulkefli, 2024).

v. Fifth condition: Sufficient Haul

The fifth need is a sufficient haul. Sufficient haul means that the property has been owned for one year according to the Hijrah year, which is 354 days long, the Masihi year, which is 365 days long. Originally, the Hijrah year was used to figure out how much zakat to pay. However, today it is more common to use the Masihi year instead of the Hijrah year, so the Masihi date is used more when figuring out zakat (Zulkefli, 2024).

vi. Sixth Condition: Growing Property

The last condition of zakat that is mandatory is a growing property. Growing property is owned property that can grow in essence (حَقِيقِي) or can be developed (تَقْدِيرِي). The fact that a property is growing is what gives its owner returns and cash. Based on Zulkefli (2024) said that the type of wealth that grows in essence (حَقِيقِي) as a result of zakat is as follows:

1. Farm animals with four legs, including camels, cows, buffaloes, and goats, among others.
2. Crops that are used to make foods that are considered to be staples, such as rice, corn, and others.
3. Products of commerce that are created as a result of interactions in the market.

Based on research by Zulkefli (2024) said the following are examples of zakat properties that grow with a reason and have the potential to be cultivated (تَقْدِيرِي):

1. Gold, silver, cash/currency and mineral goods such as tin, oil, and natural gas together with other valuable treasures and items of a similar nature are examples of commodities.
2. Agricultural produce, domesticated animals, and other types of properties that are produced for financial gain.

Zakat has not been needed in practice by scholars for a very long time on animals that are used as vehicles, houses, furniture, work instruments, and other things whose nature is not developed since they are manufactured only for personal use. This practice dates back centuries. This situation is really similar to the original meaning of the word zakat, which can be translated as "to increase and grow" from its original Arabic form (Zulkefli, 2024).

This stipulation is derived from a hadith of the Prophet SAW, which can be translated as follows:

From Abu Hurairah RA, from the Prophet SAW, he said:

There is no obligation of zakat on a Muslim on his servant nor on his horse.

(HR Bukhari & Muslim, hadith no: 1463)

It is only compulsory to pay zakat on property that is increasing in value, and one of the reasons for this is that paying zakat does not result in a reduction in the value of the property. Also, if the property is the only way for the owner to make a living, zakat will make life hard for the owner if it is still required. These conditions ensure that zakat is

given by those who are financially capable and have the means to fulfill this religious obligation (Zulkefli, 2024).

2.5 Zakat Recipients

According to Surah At-Taubah 9:60 lists eight *asnaf* groups that are eligible to receive zakat: faqir, the poor, amil, muallaf, ar-riqab, al-gharimin, fisabilillah, and ibnu sabil.

إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغُرَمِينَ وَفِي سَبِيلِ ۞

اللَّهُ وَابْنِ السَّبِيلِ فَرِيضَةً ۚ مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ ۝

Meaning: *Zakah expenditures are only for the poor and for the needy and for those employed to collect [zakah] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler – an obligation [imposed] by Allah. And Allah is Knowing and Wise.*

(Surah At-Taubah 9:60)

i. Asnaf

Firstly, a person is considered to be *asnaf* if they do not own any property, do not have a job, or receive money from other sources that does not meet 50% of their daily needs as well as the needs of their dependents, as well as does not meet 50% of the costs of living

for a person who lives a modest lifestyle as well as the costs of living for their dependents. The zakat center uses the sufficiency of the *asnaf* group as the criterion for determining the *kifayah* limit (Zulkefli, 2023).

ii. Faqir

Next are the *faqir*, those who are destitute and have no means to support themselves. A person who has a work or other endeavor that only partially satisfies his basic needs but is not enough to cover his daily needs and the needs of his dependents is said to be living in poverty. In other words, this person has dependents on whom he is financially dependent (Zulkefli, 2023).

iii. Amil Zakat

Amil zakat, those who administer zakat who are appointed by the Islamic authority to collect, manage, and distribute zakat funds (Zulkefli, 2023).

iv. Muallaf

After that, *muallaf* or known as *muallafah qulubuhum* are those whose hearts are to be reconciled as mentioned in Surah At-Taubah 9:60. Those who are recently converted to Islam or are inclined towards Islam and need support to strengthen their faith. This can be divided into two which is Muslim and Non-Muslims (*muallafah qulubuhum*) (Zulkefli, 2023).

v. Ar-Riqab

Ar-riqab is those in bondage or enslaved and need assistance to gain their freedom (Zulkefli, 2023). In point of fact, if we consider the current era, we will notice that the slave class is no longer exist. Therefore, in order to make the most of the zakat distribution, zakat centers broaden the reach of *asnaf riqab* to the destitute so that those individuals might improve themselves and their communities (Senin, 2023).

vi. Gharimin

Gharimin are those who are in debt and unable to repay their debts. *Gharimin* also those who have taken on debt in order to provide for their own basic needs and the wellbeing of their dependents but who are unable to pay back the money they have borrowed. One of the requirements for this category is that the payment deadline for the debt has passed, at which point an explanation is required in order to prevent greater harm from occurring (Zulkefli, 2023).

vii. Fi sabilillah

Fi sabilillah, in the cause of Allah are those who are engaged in Islamic activities, such as scholars, students of knowledge, and those involved in da'wah (Islamic propagation). *Asnaf fisabilillah* is a group that strives to preserve Islam, protect Islam, and preach Islam and its well-being as its own. Studying can also be considered part of the

obligation of *fisabilillah*. It is not necessary that we take up arms and fight in the way of God for it to be considered such. For instance, if we wish to further our education at the university level but do not receive any financial support and are unable to afford it, we have the option of submitting an application for zakat assistance under the *fisabilillah* category (Othman et al., 2020).

viii. Ibn al-Sabil

Ibn al-Sabil is the wayfarer who is having trouble along the trip or who has become stranded in a foreign country and requires aid. With the stipulation that the journey must be based on *syarak* and not for immoral reasons. These categories are mentioned in the Quran and are recognized by Islamic scholars as the rightful recipients of zakat (Al-Bakri, 2022).

2.6 The Mazhab's View Regarding Asnaf Muallafah Qulubuhum

1. Mazhab Syafi'i

Al-Imam Al-Syafi'i (died 204H) stated that zakat cannot be given to non-Muslims. The same opinion was issued by other jurists. The Syafi'i school of thought believes that *asnaf mu'allaf* are those who have just embraced Islam while their hearts are still weak towards Islam, or those who have strong hearts towards Islam, and that just giving them zakat can make their followers embrace Islam. As-Syafiiyah scholars have differing opinions on whether this group can still receive zakat. As for the non-Muslim (*muallafah qulubuhum*) who is expected to convert to Islam by giving zakat or whose

crime is feared, it is no longer allowed to accept zakat unanimously (Termizi, 2021). Al-Imam Al-Syafi'i mentioned this opinion in his famous work, Al-Umm, and said:

"Muallaf group (those whose hearts are tamed) are those who enter Islam. Don't give alms (zakat) to polytheists to tame them with Islam. If someone says: During the battle of Hunain, the Prophet gave it to some muallaf from among the polytheists. (The answer) is a gift from the wealth (spoils), or from the property of the Prophet SAW himself. Not from zakat wealth".

(al-Umm, 2/338. Beirut: Dar Ihya al-Turath al-'Arabi).

The al-Syafi'i School has adopted the opinion of al-Imam al-Syafi'i as a tenet. Therefore, it is evident that the al-Shafi'i school's figures will maintain their stance on this matter. In the al-Syafi'i Mazhab, non-Muslims (*muallafah qulubuhum*) are prohibited from receiving zakat allocation due to the principle of 'blasphemy', which prohibits them from doing so on the basis of poverty or *muallaf*.

2. Mazhab Hanafi

Based on research from Termizi (2021) states that the Hanafi school does not distribute zakat to non-Muslims (*muallafah qulubuhum*). According to the Hanafi school of thought, the section for *asnaf muallaf* was abolished following the demise of

the Prophet SAW. This has, in fact, become the consensus of the Prophet's companions during the time of Saidina Abu Bakar al-Siddiq and is founded on the hadith of Saidina Muaz. The consensus of the companions was initiated by Saidina Umar when Saidina Abu Bakar, the caliph, desired to distribute zakat to two individuals, Huyaynah bin Hisn and Al Aqra bin Habis, upon their individual requests. Saidina Umar subsequently conveyed her perspective by stating:

“Verily, Rasulullah SAW gave you (zakat property) because at that time Islam still had a small number of followers. But at this time Allah Taala has strengthened Islam”.

(Al Baihaqi, hadith no: 13464)

This is explained in the Book of al-Sunan al-Kubra by al-Imam al-Baihaqi. Saidina Umar al-Khattab r.a. recommended against granting zakat to the *muallaf* in this instance, as Islam had evolved into a robust and enduring religion by that time. In contrast, during the early days of Islam, these groups were granted zakat to fortify their status within the religion. Saidina Abu Bakar r.a. agree with this view and then stop giving zakat to that group (Termizi, 2021).

3. Mazhab Maliki

In the Maliki school, these *muallaf* are classified into two categories: Muslims and *kafir*. It refers to individuals who are disbelievers and are provided with zakat aid in order to help them soften their souls and accept Islam. Those who have adopted Islam and are

granted zakat to fortify their religious convictions are referred to as *muallaf* by Muslims. This sect believes that it is permissible to give zakat to infidels when it comes to zakat. Nevertheless, the prevailing belief is that the law governing the distribution of zakat to nonbelievers has been abolished. The practice of providing zakat to *kafir* in exchange for their assistance has been discontinued as Islam has grown in strength (Norman, 2021).

4. Mazhab Hanbali

The Hanbali school of thought divides converts into two categories: Muslims and *kafir*. For the *kafir*, it refers to the leader of a group who is expected to either convert them to Islam or cease their offenses against Muslims. It also refers to the Muslim leader who is expected to encourage his non-Muslim (*muallafah qulubuhum*) followers to adopt Islam. Zakat is intended to fortify the faith of individuals who have converted to Islam (Norman, 2021). The Hanbali school also believes that providing zakat to infidels is a means of encouraging them to adopt Islam (Ismail & Ali, 2023).

2.7 Muslims Scholars Viewpoint about Zakat Distribution to Non-Muslims

(*Muallafah Qulubuhum*)

In the issue of giving zakat to non-Muslims (*muallafah qulubuhum*), there are two topics that are under discussion among Muslim scholars. The first is the issue of giving zakat to non-Muslims (*muallafah qulubuhum*) in the sense of converting and the second

topic discussed by among the Islamic scholars is about giving zakat to non-Muslims (*muallafah qulubuhum*) who are poor or needy.

i. Giving Zakat to non-Muslims (*muallafah qulubuhum*) in the sense of converting.

A *muallaf* means "a person who wants to be strengthened in his heart with Islam" or a convert is meant to be a person who has just converted to Islam (Awang et al., 2023). This refers to a *Hadīth*, from Anas bin Malik said that the Prophet Muhammad SAW said:

فَإِنِّي أُعْطِي رَجُلًا حَدِيثِي عَهْدٍ بِكُفْرٍ أَتَلَّفُهُمْ

Meaning: *"Indeed, I gave some people (zakat) who have just left disbelief for me to strengthen their hearts (with Islam)"*

(HR Bukhari, hadith no: 4331)

This is further strengthened by the opinion of a great scholar named al-Zuhri who stated:

قَالَ الزَّهْرِيُّ : الْمُؤَلَّفَةُ مَنْ أَسْلَمَ مِنْ يَهُودِيٍّ أَوْ نَصْرَانِيٍّ وَإِنْ كَانَ

Said al-Zuhri: *"Muallaf is a person who embraces Islam from among the Jews and Christians, even if they are rich."*

(Al-Qurtubi, vol. 8, p. 178)

However, there is also the view of Muslim scholars who do not limit the convert to people who have just converted to Islam. There is a view that states, people who have not embraced Islam but already have a tendency to Islam are also considered as converts. In the book '*al-Jami' Li Ahkam Al-Qur'an lil-Qurtubi*' explains that the meaning of the convert is of **three types**, namely; **First**, non-Muslims who are given zakat to strengthen their hearts to Islam. At that time, they were not Muslims, either by force or by the sword. But they embraced Islam with giving (zakat and the like) and *ihsan* (Hussin, 2019).

Second, the people who have apparently embraced Islam, but their hearts are not yet strong. Then, given (zakat) to them to make their hearts more stable with Islam. **Third**, they are great people from among the polytheists. They have followers. Zakat was given to the big man so that their followers would come to Islam (Al-Qurtubi, vol. 8, p. 179).

In the case of non-Muslims (*muallafah qulubuhum*) who have not embraced Islam, but already have a tendency towards Islam to be considered as the convert, there is also the debate of Ibn Kathir in his book of tafsir:

"As for the convert, there are several parts. Among them were given (zakat) so that they embraced Islam, just as the Prophet SAW gave ghanimah (war booty) hunain to Safwan bin Umayyah who at that time was not a Muslim. He said, that the Prophet SAW gave me ghanimah until I became a person who loved the Prophet too much, even though before that I was the person who hated the Prophet the most."

(Ibn Kathir. vol. 4, p. 167)

However, in the time of Umar, he did not give zakat to new converts to Islam. To him, in his day there was no one else whose faith needed to be strengthened (Ibn Kathir. vol. 4, p. 181).

ii. Giving Zakat to non-Muslims (*muallafah qulubuhum*) who are poor or needy.

The second topic discussed by among the Islamic scholars is about giving zakat to non-Muslims (*muallafah qulubuhum*) who are poor or needy. Anwar Ibrahim (2019) called for reforms to be made by zakat institutions. He suggested that zakat should not be given to Muslims only. In fact, he quoted the opinion of Dr. Yusuf al-Qaradawi, who is the former President of the International Union of Scholars, stated that the meaning of the poor and the needy is not limited to Muslims only, but also includes non-Muslims (*muallafah qulubuhum*) (Al-Qaradawi, 1999, p. 707).

What Anwar Ibrahim proposed is not something new. In fact, the opinion has been put forward by Islamic scholars since time immemorial. Basically, there are three leading scholars who have suggested so are al-Imam ibn Sirin, al-Imam al-Zuhri and al-Imam Zufar from the Hanafi School. Their opinion is based on several propositions:

i. First Argument

The first proposition is from the Qur'an Allah says:

﴿إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغُرَمِينَ

وَفِي سَبِيلِ اللَّهِ وَأَبْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

Meaning: “*Zakat expenditures are only for the poor and for the needy and for those employed to collect [zakat] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler - an obligation [imposed] by Allah. And Allah is Knowing and Wise.*”

(Surah At-Taubah 9:60)

In the same kitab *al-Jami' Li Ahkam Al-Qur'an* written by Imam al-Qurtubi, there is a narration that Saidina Umar (a companion of the Prophet) interpreted the verses of the Qur'an: "*Alms (zakat) is to the poor*"-said Saidina Umar: "*they in my time were the Ahli Kitab*" (Al-Qurtubi. Vol. 8, p. 174).

However, the hadith of Saidina Umar is rejected by many scholars on the grounds that in its chain there is a narrator named Abu Bakr al-Abbasi said to be *majhul*. *Majhul* means any hadith in the chain where the narrator's name is unknown, or where the narrator's name is known but their condition is unknown (Zahiri, 2017).

ii. Second Argument

Second, although this first argument is not strong, there are some other arguments that are stronger and used as a backup. According to Ibn Abi Shaibah, through his book *Musannaf*, there is a narration that a tabiin named Jabir bin Zaid was asked about the distribution of alms. He answered that it is distributed to the poor, whether Muslim or Zimmah. In fact, he also stated that the Prophet SAW distributed zakat and khums to the members of the Zimmah (Ibn Abi Shaibah, hadith no. 10409).

Some parties rejected the argument that a narrator named Jabir bin Zaid is present in this narration, which is supported by this hadith. He is a *tabiin* who has never encountered the Prophet. Nevertheless, it is indicated in his narration that he continues to narrate from the Prophet. In light of this, this hadith is regarded as a *mursal tabiin*. Following this, they declared that this hadith is ineligible for use as a basis for argument (Hussin, 2019).

Scholars' attitudes toward hadith *mursal* are inconsistent. The hadith *mursal* is not employed as an argument by hadith scholars, as an opinion in the Syafie School, or by a number of fiqh scholars, according to Al-Imam al-Nawawi. Nevertheless, the hadith *mursal* is regarded as a valid argument by Imam Malik, Imam Abu Hanifah, Imam Ahmad, and the majority of fiqh scholars (Sharh al-Nawawi, vol. 1, p. 132).

iii. Third Argument

Third, the Qur'an specifies that the asnaf who are eligible for zakat are the impoverished and destitute. Among academicians, there is no agreement on the definition of "poor" and "faqir." Al-Imam Al-Qurtubi and al-Imam Ibn Kathir have referenced Ikrimah's perspective when distinguishing between the impoverished and the destitute. According to him, the term "poor" pertains to Muslims, as well as individuals in the book who are not Muslims. (Al-Qurtubi, vol. 8, p. 171).

The Qur'an asserts that the poor are the beneficiaries of zakat. According to Ikrimah, the poor are individuals who are poor from non-Muslims (Ahli kitab). Given this, it is permissible to distribute zakat to poor non-Muslims (*muallafah qulubuhum*).

iv. Fourth Argument

Fourth, according to Hussin (2024), the *usul fiqh* method dictates that a word should be used with a general meaning if there are no '*sahih naas*' and '*soreh*' that specify specifics. After conducting investigation, it was determined that the terms "faqir" and "poor" in the Quran are generic terms. In this verse, the terms "faqir" and "needy" are not limited to Muslims; they are also applicable to non-Muslims (*muallafah qulubuhum*). In light of this, there is no authentic and authoritative text that claims that the poor and faqir are exclusively Muslims. Consequently, it is recognized that members of the non-Muslim (*muallafah qulubuhum*) community who are poor and in need of assistance are also eligible to receive zakat.

2.8 Non-Muslim (*Muallafah Qulubuhum*) Zakat Giving Practice in Perlis State

The value of tolerance for Islamic teachings is plainly demonstrated in verse 60 of Surah At-Taubah. Majlis Agama Islam dan Adat Istiadat Melayu Perlis (MAIPs) since 2017 has also been giving zakat donations to non-Muslims (*muallafah qulubuhum*) who want to approach Islam based on the decision of the fatwa on the law of giving zakat to non-Muslims (*muallafah qulubuhum*), which was decided by the 26th Perlis State Fatwa

Committee Meeting in 2017. The fatwa allows zakat to non-Muslims under the *asnaf* '*muallafah quluubuhum*' (groups that want to harmonize their attitude and perception towards Islam) for the benefit determined by the *ulil amri*. But according to State Islamic Religious Affairs Exco, Ruzaini Rais, the condition of zakat distribution to those who are non-Muslims (*muallafah qulubuhum*) is only through Islamic information programs that are conducted (MAIPs, 2019).

In addition, the appropriateness of providing zakat assistance to the non-Muslims (*muallafah qulubuhum*) community is intended to rectify any misconceptions the community may have about Islam and to introduce the true nature of Islam to the non-Muslims (*muallafah qulubuhum*). Consequently, the Raja Muda Perlis, Tuanku Syed Faizuddin Putra Jamalullail, also instituted One Centre Malaysia Perlis (OCMPs) as a means of fostering unity among religions and races while also adhering to Islamic principles. OCMPs has been an organization under the MAIPs umbrella since 2017 with the objective of disseminating the grandeur of Islam to the general public (MAIPs, 2019).

However, the establishment of OCMPs and the rebranding to Perlis Centre of Wisdom (PCW) started with the desire of the MAIPs to create a da'wah center that did not stand out as a direct da'wah center. OCMPs was originally established as a preaching center by MAIPs and has been operating under this name since 2017. The name "One Centre Malaysia Perlis" was suggested by Dr. Zamri Vinoth, CEO of One Centre Malaysia Perlis, to give the center a more universal and inclusive image (Mourine, 2024).

After several years of operation, there was a need for rebranding the center. With the approval of Tuanku Syed Faizuddin, Raja Muda of Perlis, who is also the Chairman of

MAIPs, this center was rebranded as Perlis Center of Wisdom (PCW), also known by the acronym WISDOM, in 2023. Despite being rebranded, OCMPs are still active under the management of Dr. Zamri Vinoth (Mourine, 2024).

PCW functions as a da'wah center whose role is to spread Islamic da'wah, especially to *muallaf* and non-Muslims (*muallafah qulubuhum*) who show interest or inclination towards Islam. The funds channeled to this center by MAIPs, amounting to approximately RM800,000 this year, are used for various preaching programs. One of the important aspects of PCW's operation is the provision of zakat assistance to *muallaf* and non-Muslims (*muallafah qulubuhum*) who are deemed eligible based on certain evaluations. This assessment is done carefully, ensuring that zakat aid is given to individuals who belong to the eligible category, as stated in Surah At-Taubah verse 60 about "*muallafah qulubuhum*," that is, the group whose hearts have been tamed to Islam (Mourine, 2024).

PCW's Zakat assistance includes cash and hampers of basic necessities, as well as special assessments for non-Muslims (*muallafah qulubuhum*) recipients. For example, non-Muslims (*muallafah qulubuhum*) who interact well with the Muslim community or show an interest in understanding Islam may be eligible for this assistance. In addition, PCW collaborates with NGOs and other institutions to preach and provide aid (Mourine, 2024).

This can be proven based on the picture below which shows PCW carrying out various da'wah programs with non-Muslims (*muallafah qulubuhum*):

Figure 2.1: PCW programming and organizing with non-Muslims (*muallafah qulubuhum*) and *Muallaf*



Mosque Tour Guide

Date: July 28, 2024

Time: 8.30am

Place: Masjid Al-Hussain, Kuala Perlis.

Street Dakwah

Date: July 20, 2024

Time: 9.00am

Place: Pekan Pauh, Perlis.



Day with Muallaf

Date: July 14, 2024

Time: 8.00pm

Place: Seminar Room, Perlis
Centre of Wisdom

Source: Instagram Perlis Centre of Wisdom

According to Figure 2.1, PCW is actively participating in various da'wah programs to keep in touch with *muallaf* and non-Muslims (*muallafah qulubuhum*). PCW works to ensure that all zakat aid is channeled correctly and effectively, in line with the wider purpose of da'wah, and to ensure that this process is carried out responsibly and carefully to avoid misuse of zakat funds (Mourine, 2024).

2.9 Conclusion

According to the data collected from this chapter, zakat is an essential Islamic practice and one of the five pillars of Islam, requiring Muslims with sufficient wealth to give a portion to those in need. Derived from the Arabic word for purification, growth, and blessing, zakat involves giving specific types of property to designated groups under certain terms. It serves to purify one's wealth and distribute blessings to the less fortunate. Failure to pay zakat is a serious offense, and its administration, including collection and disbursement, is managed by the state. Beyond being a religious duty, zakat promotes social welfare and economic justice by alleviating poverty, reducing inequality, and fostering social cohesion.

CHAPTER 3

RESEARCH METHODOLOGY

3.1 Introduction

This chapter discusses the research methods used in the study to collect data and information in order to achieve the study's objectives. This will be a qualitative method for collecting data. In this study, we employed primary data collection methods.

3.2 Research Design

This study is a qualitative method that utilizes the method of primary data. For primary data, this research obtained data from the interview's session with individual experts and informants by using in-depth interviews with open-ended questions and semi-structured.

3.3 Research Method

The research philosophy of this study is included in constructivist grounded theory. Constructivist grounded theory is a way of doing analytical research that grew out of constructivist methods and into qualitative research. Constructivist grounded theory posits that people interact with each other to construct reality. This process includes engaging with participants to find out their beliefs, values, and points of view, which then form the basis of the study. Theories about the social world are built and improved with the help of

this study. Constructivist grounded theory is a way to learn more about how people act in qualitative studies. It entails coming up with ideas about social phenomena using data from interviews, observations, and other sources. This way of doing research is based on getting to know people's thoughts and feelings in order to learn more about the thing being studied. It is possible to use constructivist grounded theory to help make decisions about policies, practices, and solutions in areas like healthcare, education, public policy, and social justice (Dovetail Editorial Team, 2023).

This study has also chosen to conduct in-depth interviews with several experts in their respective fields, as well as individuals who are directly involved in the distribution of zakat to non-Muslims (*muallafah qulubuhum*). This study also conducted interviews with *muallaf* and non-Muslims (*muallafah qulubuhum*) who have received zakat to learn about their experiences and views on giving zakat to them. Interviews were conducted with three experts, and four informants were selected for the present study. This study has involved an expert from the Jabatan Mufti Negeri Perlis, an expert from Majlis Agama Islam dan Adat Istiadat Melayu Perlis (MAIPs), and an expert from the Perlis Centre of Wisdom (PCW).

3.4 Sampling Group, Experts and Informants

3.4.1 Sampling Group

Purposive sampling encompasses a set of non-probability sampling methods where units are chosen based on specific traits required for inclusion in the sample. Purposive sampling involves deliberately selecting units for a specific purpose. Also known as judgmental or selective sampling, this sampling technique focuses on the researcher's discretion in finding and selecting individuals, situations, or events that can offer the most valuable information to accomplish the study's objectives (Nikolopoulou, 2022).

Etikan (2016) explains in his research that the meaning of purposive sampling is that the researcher determines the information that must be obtained and then endeavors to identify individuals who are capable and willing to share it as a result of their knowledge or experience. It is frequently employed in qualitative research to identify and prioritize the cases that are particularly informative in order to optimize the utilization of available resources. This entails identifying and selecting individuals or groups of people who are knowledgeable and proficient in a phenomenon of interest. In addition to knowledge and experience, it is crucial to consider the importance of availability and willingness to participate, as well as the capacity to articulate, expressive, and reflectively convey experiences and opinions.

In this study, the researcher has chosen purposive sampling, which involves selecting experts based on specific characteristics or criteria relevant to the research

question. Researchers often use this type of sampling to concentrate on specific individuals who possess expert knowledge or experience relevant to the topic of interest. Since the objective of the research is to identify the arguments (*dalil*) used and the law (*hukm*) of zakat distribution to non-Muslims (*muallafah qulubuhum*), to study the purpose and method of giving zakat to non-Muslims (*muallafah qulubuhum*), and to study the distribution of zakat to non-Muslims (*muallafah qulubuhum*) in Perlis, the three experts could be selected because they hold key positions within the organizations responsible for these policies.

To achieve the objective of this study, which is to study the implications of giving zakat, in order to understand the experience of *muallaf* and non-Muslims (*muallafah qulubuhum*) receiving zakat in the past, the researcher selected individuals who have just converted to Islam and have received zakat because they have knowledge and experience relevant to the study as well as non-Muslims (*muallafah qulubuhum*) who have experienced receiving zakat assistance.

3.4.2 Experts Selection Process

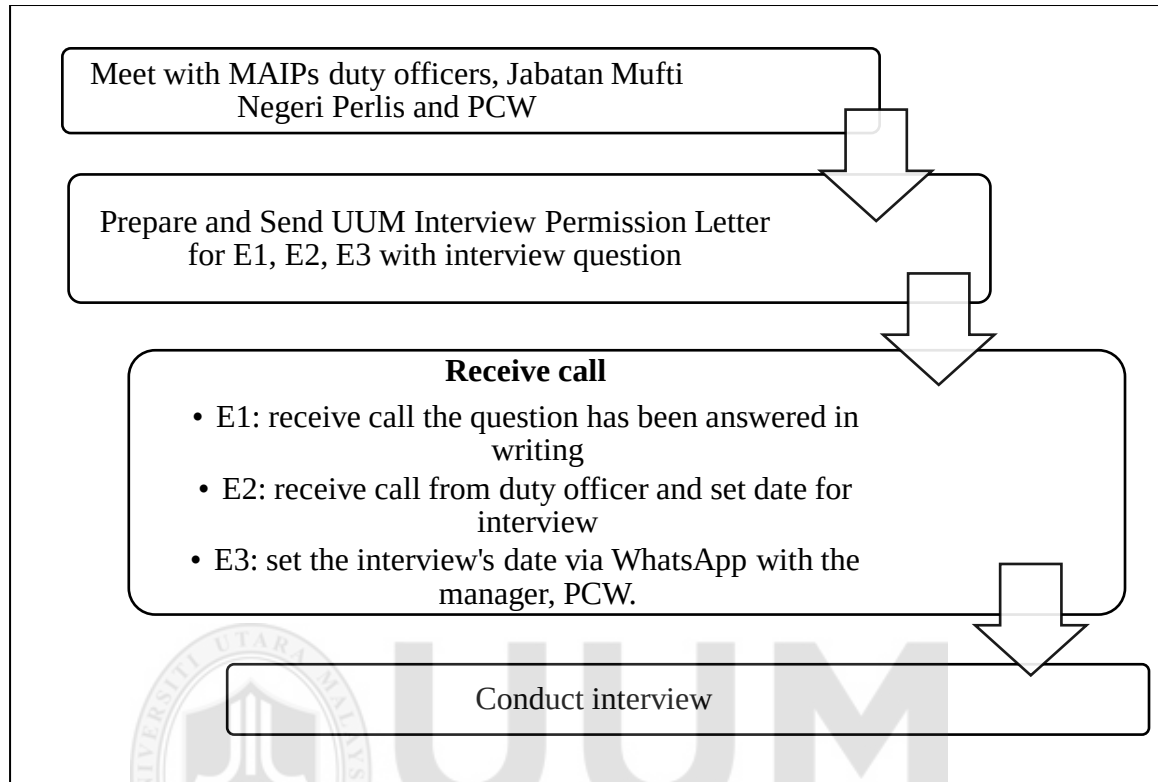


Figure 3.1 Process of selection experts

Figure 3.1 illustrates the process of selecting experts, starting from the beginning until the last process of interviewing experts. First of all, the researcher meets with the duty officer for MAIPs, Jabatan Mufti Negeri Perlis, and manager PCW to ask the available experts that the researcher can interview and also the document needed. Then the researcher prepares and sends the UUM interview permission letter to MAIPs and Jabatan Mufti Negeri Perlis (refer to Appendix A, B, and C) and also the question (refer to Appendix E) that will be asked during the interview session. After that, the researcher receives a call from Jabatan Mufti Negeri Perlis saying that the experts changed the decision from face-to-face interviews to written answers, and he said that the questions were already answered

by the experts. They also send a letter of consent to answer the interview questions in writing (refer to Appendix D). The MAIP officer and PCW manager also called and set the date for the expert's interview. Then, the researcher conducts the interview face-to-face with the experts from MAIPs and PCW, explains the objective of this research, and also keeps up with the process privately. Voice recording was also done throughout the interview with the expert's permission.

3.4.3 Informants Selection Process

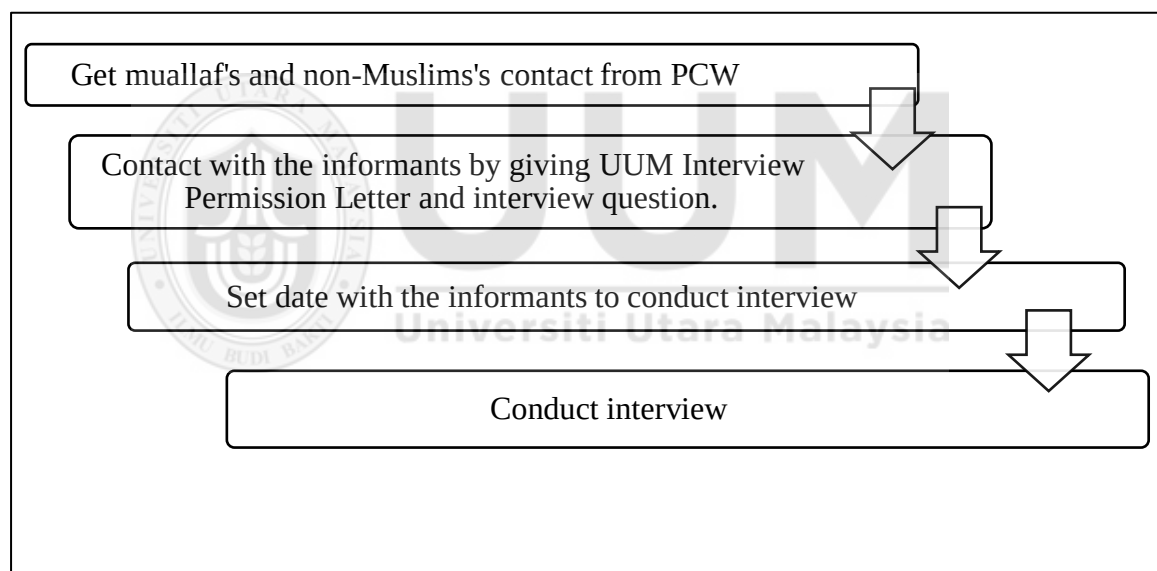


Figure 3.2 Process of selection informants

Figure 3.2 illustrates the process of selecting informants from the beginning until the end of the interview. First, the researcher meets with the PCW manager to obtain the contact numbers for *muallaf* and non-Muslims (*muallafah qulubuhum*) who have received zakat. Then, with help from PCW's manager, the researcher contacts informants to conduct

and set the date for the interview session. M1, M2, NM1 and NM2 were selected to complete this interview. Before starting the interview session, the UUM Interview Permission Letter (refer to Appendix C) and interview questions (refer to Appendix F) were given via WhatsApp as a reference and preparation for the informant before being interviewed. An interview with the informant has been set for August 21, 2024.

3.5 Data Collection Method and Procedures

In this study, the data collection method used was a semi-structured interview. The researcher conducts in-depth and face-to-face interviews, allowing for both prepared questions and spontaneous follow-up questions. This method has the advantage of providing opportunities for follow-up questions and deeper exploration of responses. Semi-structured interviews are a hybrid of structured and unstructured interviews. Although a few inquiries are predetermined, the remainder are not. Ruslin et al. (2022) argued that the semi-structured interview is more effective than other types of interviews for qualitative research because it enables researchers to obtain in-depth information and evidence from interviewees while taking the focus of the study into account. Secondly, it enables researchers to maintain their focus and adaptability, in contrast to an unstructured interview, which lacks a clear direction. The other data collection has been answered by a letter of consent by Jabatan Mufti Perlis in written responses.

The selection of experts is determined by their direct involvement in the field of zakat and their preaching to non-Muslims (*muallafah qulubuhum*), as well as their personal experience. The Jabatan Mufti Negeri Perlis was selected for this research due to the existence of a fatwa that explicitly permits the giving of zakat to non-Muslims (*muallafah*

qulubuhum). The MAIPs was chosen because of their involvement in giving zakat to non-Muslims (*muallafah qulubuhum*). The PCW was chosen because they run various programs involving *muallaf* and non-Muslims (*muallafah qulubuhum*). The four selected informants are also *muallaf* and non-Muslims (*muallafah qulubuhum*) who have received zakat aid and participated in da'wah programs organized by MAIPs, PCWs, and NGOs involved.

The interview questions were formulated in accordance with this research question in order to address all inquiries that yielded a question mark and to clarify the community's misconceptions regarding the distribution of zakat to non-Muslims (*muallafah qulubuhum*) in Perlis. The interview questions and the permission letter have been reviewed by the university's ethics committee, which maintains the confidentiality of all information and restricts its use to academic purposes.

For the data collection process, the interview session with expert 2 took place on March 5, 2024. The interviews were conducted in Malay and English. Interview questions are asked using the full Malay language. The researcher will also ensure the questions are open-ended to elicit detailed responses. On average, the interview session lasted for 30 minutes and was also voice-recorded and transcribed for accuracy and ease of analysis. The question given to expert 1 was answered in a written response on March 13, 2024. The answer was sent via letter and the researcher's email. All responses received will be collected and organized by theme. After that, the interview with Expert 3 was conducted on August 21, 2024. The questions that will be asked are open-ended questions in Malay. The interviews were conducted at PCW's office, and it took about 30 minutes. It was also voice-recorded and transcribed for accuracy and ease of analysis.

3.6 Data Analysis

The data and information that has been collected is then analyzed using the content analysis method of interview data. Content analysis is a qualitative research methodology that enables the examination and comprehension of a diverse array of content, including an interview transcript, a collection of social media posts, or a sequence of photographs. Simply stated, content analysis is a set of tools that can be employed to convert unstructured data into valuable insights. It encompasses more than mere reading or observation. It involves the refinement of the primary principles, the classification of the distinctions, and the identification of recurring patterns that could otherwise evade the gaps. The objective of content analysis is to conduct a systematic analysis of content in order to extract valuable insights and patterns from the data (Collaborators, 2023).

Content analysis looks at written documents like diaries, books, newspapers, videos, text messages, tweets, Facebook posts, and more that have records of people talking to each other. Content analysis is a scientific study of communication content. It also looks at the contexts, meanings, subtexts, and intentions that are present in the messages. Content analysis is the study of what is said, written, or recorded. In simple words, content analysis is the examination of the content that is being spoken, written, or recorded. Content analysis is a research method that involves the subjective interpretation of the content of text data through a systematic classification process of classifying and identifying themes or patterns (Hsieh & Shannon, 2005).

From the data received, it is analyzed based on the following steps:

- i. **Transcription:** Transcribe the face-to-face interview and written responses.
- ii. **Content Analysis:** Analyze the interview and written responses using content analysis. This involves reading through the responses, identifying key themes, patterns, and categories, and interpreting the data in the context of the research question.
- iii. **Coding:** Develop a coding scheme to categorize the data from both sources systematically.
- iv. **Comparison:** Compare and contrast responses from experts and informants to identify common themes and differences.
- v. **Integration:** Integrate findings from both data sources to draw comprehensive conclusions.

3.7 Conclusion

In this chapter, the researcher explains the research method used, the research design, sampling method, data collection method, and procedures. All the information from both experts and informants will be analyzed in the data analysis.

CHAPTER 4

RESULTS AND DISCUSSION

4.1 Introduction

In this chapter, the researcher will explain the results of the data obtained from the experts and informants, as well as discuss the findings and consequences of the qualitative analysis conducted during the interview session. The researcher begins by sharing the profiles of the experts and informants, then proceeds to determine the findings based on the theme, providing a figure for each finding.

4.2 The Profile of the Experts and Informants

The researcher has selected three experts and four informants to provide answers to all the research questions. Expert 1 is from the Jabatan Mufti Negeri Perlis, Expert 2 is from MAIPs, and Expert 3 is from the Perlis Centre of Wisdom (PCW). Expert 1 was chosen because he is an expert who can answer all questions related to legal rulings and fatwas related to the research topic. Expert 2 was chosen because he was directly involved in the management of giving zakat to non-Muslims (*muallafah qulubuhum*). Then, expert 3 was chosen because he was responsible for holding a preaching program involving *muallaf* and non-Muslims (*muallafah qulubuhum*). Details regarding the position of each expert can be seen in the table below:

Experts	Position	Department	Duration of Holding the Position
E1	Deputy Mufti for the State of Perlis.	Jabatan Mufti Negeri Perlis	3 years
E2	Chief Executive Officer (CEO)	MAIPs	7 years
E3	Manager	PCW	7 years

Table 4.1 Demographic profile of the experts.

Next, the four selected informants are among those who are *muallaf* (M) and non-Muslims (NM) who have received zakat. The selected informants are between 33 and 50 years old. The selected informants are also from among people who are self-employed, work full-time, or work from home. Each informant has experience receiving zakat for 3 to 5 years. Details regarding the position of each informant can be seen in the table below:

Informants	Age	Gender	Occupation	Status as a Zakat Receptient	Numbers of Years Receiving Zakat
M1	33	Female	Babysitter	<i>Muallaf</i>	5
M2	35	Male	Teaching	<i>Muallaf</i>	3
NM1	50	Female	Housekeeping	Non-Muslims	5
NM2	41	Female	Housewife	Non-Muslims	4

Table 4.2 Demographic profile of the informants.

4.3 *Hukm of Giving Zakat to non-Muslims (muallafah qulubuhum)*

Through a researcher interview with experts from the Jabatan Mufti Perlis on March 13, 2024, it was stated that the 26th Perlis State Fatwa Committee Meeting of 2017 has decided that giving zakat to non-Muslims can be implemented under the *asnaf 'muallafah qulubuhum'* (the group that wants to harmonize their attitude and perception towards Islam), based on the benefits determined by *Ulil Amri*.

The view of allowing the giving of zakat to non-Muslims under the *asnaf* of '*muallafah qulubuhum*' is based on the Surah At-Taubah 9:60, the words of Allah SWT:

﴿ إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغُرَمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ ۝ ﴾

"Indeed, almsgiving (zakat) is only for the needy, the poor, the amils who manage it, the converts whose hearts have been tamed, the slaves who want to free themselves, those who are in debt, the people who are on the path of God, and the travelers. Such is a decree from Allah, and (remember) that Allah is All-Knowing and All-Wise".

(Surah At-Taubah 9:60)

Regarding the *asnaf 'muallafah qulubuhum'* mentioned in this verse, said Imam Ibn Qudamah al-Maqdisi (620 H): "The *muallafah qulubuhum* are divided into two groups, namely the kuffar and the Muslimin, who are leaders obeyed by their people and families. The kuffar group is divided into two groups: one of them is the group that is expected to

embrace Islam, so they are given (zakat) so that their desire for Islam increases and their souls are inclined towards Islam, then they become Muslims, while the second group of kuffar is the group who are worried about their crimes, then it is hoped that giving them will prevent those crimes as well as the crimes of the people who are with them."

In addition to that, there is also a verse that hints at giving zakat to non-Muslims (*muallafah qulubuhum*) more clearly, the words of Allah SWT:

﴿وَمِنْهُمْ مَّن يَلْمِزُكَ فِي الصَّدَقَاتِ فَإِنْ أُعْطُوا مِنْهَا رَضُوا وَإِنْ لَّمْ يُعْطُوا مِنْهَا إِذَا هُمْ يَسْحَطُونَ ٥٨ وَلَوْ أَرَادُوا

رَضُوا مَا آتَاهُمُ اللَّهُ وَرَسُولُهُ وَقَالُوا حَسْبُنَا اللَّهُ سَيُؤْتِينَا اللَّهُ مِنْ فَضْلِهِ وَرَسُولُهُ إِنَّا إِلَى اللَّهِ رَاغِبُونَ

"And among them there are those who criticize (O Muhammad) about (the distribution of) zakat. Therefore, if they are given a portion of it, they become fond of it and see it as fair. But if they are not given from it (zakat), they will become angry. (It is very good) if they are satisfied with what Allah and His Messenger have given them, while they say: "Allah is sufficient for us, Allah will give us from His bounty, so did His Messenger; indeed we always hope in God".

(Surah At-Taubah 9:58-59)

According to Dr. Umar Sulayman al-Ashqar, this verse clearly shows that the people who criticize the Prophet SAW are among the people who can be given zakat, so that their hearts can be tamed to be closer to Islam.

In addition, it is narrated in a hadith that the Prophet SAW gave zakat to the Arab leaders while they were still in disbelief, such as the one he gave to Safwan bin Umayyah, until Safwan said:

وَاللّٰهُ لَقَدْ اَعْطَانِي رَسُوْلُ اللّٰهِ ﷺ مَا اَعْطَانِي، وَاِنَّهُ لَأَبْغَضُ النَّاسِ اِلَيَّ، فَمَا بَرِحَ يُعْطِينِي حَتّٰى اِنَّهُ لَأَحَبُّ النَّاسِ اِلَيَّ

"For the sake of Allah, the Messenger of Allah (PBUH) gave me so much. Before, he was the person I hated the most. But he continued to give to me, until he became the person, I love the most".

(Sahih Muslim, Book 5, hadith no: 2313)

This view is also the selected view of some current Islamic scholars, among them are Dr. Yusuf al-Qaradhawi in his work *Fiqh Zakat*, Dr. Abdul Karim Zaidan in *al-Mufaṣṣal*, and Dr. Umar Sulayman al-Ashqar in *Ta'līf al-Qulūb 'Alā al-Islām Bi Amwāl al-Sadaqah*.

Even so, the jurists agreed that giving zakat is not allowed to the kuffar who fight against Islam or are called Kafir Harbi. This is based on the words of Allah SWT:

﴿لَا يَنْهٰكُمُ اللّٰهُ عَنِ الَّذِيْنَ لَمْ يُقَاتِلُوْكُمْ فِي الدِّيْنِ وَلَمْ يُخْرِجُوْكُمْ مِّنْ دِيَارِكُمْ اَنْ تَبَرُّوْهُمْ وَتُقْسِطُوْا اِلَيْهِمْ اِنَّ اللّٰهَ يُحِبُّ الْمُقْسِطِيْنَ ۝۸ اِنَّمَا يَنْهٰكُمُ اللّٰهُ عَنِ الَّذِيْنَ قَاتَلُوْكُمْ فِي الدِّيْنِ وَاَخْرَجُوْكُمْ مِّنْ دِيَارِكُمْ وَظَهَرُوا عَلٰى اِحْرَاجِكُمْ اَنْ تَوَلَّوْهُمْ وَمَنْ يَّتَوَلَّهُمْ فَاُولٰٓئِكَ هُمُ الظَّالِمُوْنَ ۝۹﴾

"Allah does not forbid you from doing good and being just to those who do not fight you because of religion, and do not expel you from your hometown. Indeed, God loves those who act justly. Indeed, Allah only forbids you from making close friends with those who fight you because of religion, and drive you out of your hometown, and help (others) to drive you out. And (remember), whoever takes them as close companions, then they are the wrongdoers".

(Surah Al-Mumtahanah 60:8-9)

Next, according to experts from the Mufti Department of Perlis, the decision to give zakat to non-Muslims (*muallafah qulubuhum*) was discussed in detail by examining various schools of jurisprudence in the world of Islamic scholarship. The view of allowing the giving of zakat to non-Muslims (*muallafah qulubuhum*) is based on the view of the Hanbali Scholars, which allows such giving under the *asnaf 'muallafah qulubuhum'* by evaluating various aspects and *maslahah*. This view is also a selected view from the side of Ibn al-Arabi, who is of the Maliki school, Fakhr al-Razi, who is of the al-Shafie school, as well as some other later scholars from among the scholars of the al-Shafie school. Among the current scientific figures, this view is a selected view from the side of Sheikh Rashid Ridha, Sheikh Mahmud Shaltut, Sheikh Muhammad Abu Zahrah, Sheikh Sayyid Sabiq, Sheikh Ibn Uthaimin, Sheikh Dr. Abdul Karim Zaidan, Sheikh Ali al-Sabuni, Sheikh Dr. Yusuf al-Qaradhawi, Sheikh Dr. Wahbah al-Zuhaily, and others.

4.4 The Purpose of Giving Zakat to non-Muslims (*Muallafah Qulubuhum*)

In a study, we definitely want to know the purpose of what happened. An interview with expert 1 and 2 has explored the purpose of giving zakat to non-Muslims (*muallafah qulubuhum*) based on the figures below:

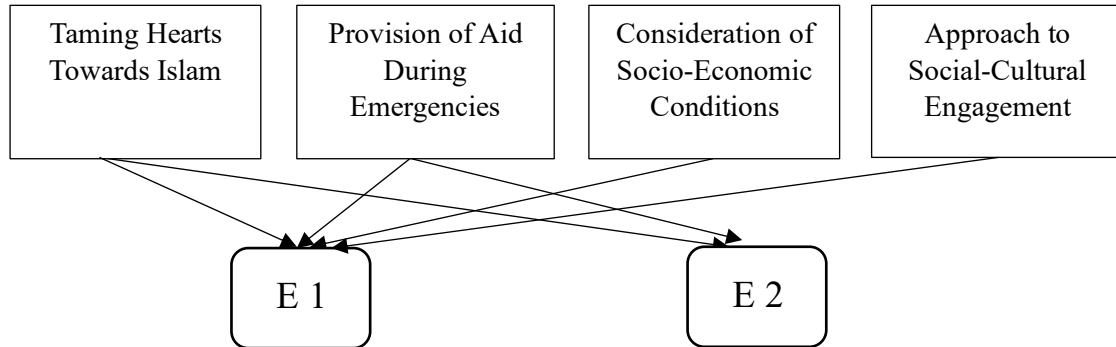


Figure 4.1: The results of a study on the purpose of giving zakat to non-Muslims (*muallafah qulubuhum*).

4.4.1 Taming Hearts Towards Islam

Both experts emphasize that the primary purpose of giving zakat to non-Muslims (*muallafah qulubuhum*) is to tame their hearts and create a positive perception of Islam. This approach is intended to foster goodwill and understanding, potentially leading non-Muslims (*muallafah qulubuhum*) to develop a more favorable view of Islam. Expert 1 (E1) said:

“The main purpose of giving zakat to non-Muslims (muallafah qulubuhum) is to tame their hearts to be linked to Islam. In fact, this gift can also be given to non-

Muslims who threaten Islam in order to reduce their crimes and reduce the harm they can do to Muslims”.

(Expert 1)

Expert 2 (E2) has provided support for this:

“The purpose is to provide a positive perception of Islam to non-Muslims (muallafah qulubuhum), where the fatwa states that "muallafah qulubuhum" is given to harmonize attitudes and provide a good perception of Islam”.

(Expert 2)

4.4.2 Provision of Aid During Emergencies

E1 states that giving zakat to non-Muslims (*muallafah qulubuhum*) can be appropriate in urgent situations such as natural disasters, floods, fires, and accidents. This approach highlights the role of zakat as a humanitarian aid tool in times of crisis, reflecting the compassion and assistance Islam offers to all individuals regardless of their faith.

"Giving zakat to non-Muslims can also be given in urgent situations, such as during natural disasters, floods, fires, accidents, and the like."

(Expert 1)

E2 also emphasizes that zakat can be given to non-Muslims (*muallafah qulubuhum*) in emergencies. E2 provides examples where MAIPs assists both Muslims and non-Muslims (*muallafah qulubuhum*) during crises, such as fires, illustrating the practical application of zakat in emergency situations. E2 added that ignoring non-Muslims

(*muallafah qulubuhum*) in urgent situations would be unfair and against Islamic views, reinforcing the idea that zakat should be used to help all individuals in need during emergencies, thereby promoting a positive perception of Islam.

"For example, when MAIPs gave aid to the people affected by the fire in the wholesale market, most of them were poor people who lost their property due to the fire. So, should we ignore non-Muslims?"

(Expert 2)

4.4.3 Consideration of Socio-Economic Conditions

E1 emphasizes that while giving zakat to non-Muslims (*muallafah qulubuhum*), the socio-economic conditions should be considered. E1 believes that the poverty among Muslims should be prioritized due to the higher percentage of poverty within the Muslim community. However, the poor among non-Muslims (*muallafah qulubuhum*) should not be neglected. The implication is that zakat distribution should take into account the socio-economic realities and prioritize Muslim recipients while also addressing the needs of non-Muslims (*muallafah qulubuhum*) in certain circumstances.

"Based on the reality in Malaysia, the percentage of poverty among Muslims is high, without denying the existence of the poor among non-Muslims. Therefore, the responsible party needs to evaluate from the angle of maslahah how to implement the giving of zakat by prioritizing the Muslim poor, without neglecting the non-Muslim poor."

(Expert 1)

While E2 argues that the socio-economic background of non-Muslims (*muallafah qulubuhum*) should not be a determining factor in the distribution of zakat. E2 states that giving zakat to non-Muslims (*muallafah qulubuhum*) is not related to their social and economic background, as the primary purpose is to harmonize attitudes and provide a positive perception of Islam. Therefore, economic conditions are not a requisite consideration for non-Muslim (*muallafah qulubuhum*) recipients.

"In terms of legal conditions from the socio-economic aspect, they are not set because there is no need for these economic conditions because this aid is not aimed at the poor asnaf, which is specific to Muslims."

(Expert 2)

4.4.4 Approach to Social-Cultural Engagement

E1 suggests that socio-cultural factors should be considered when giving zakat to non-Muslims (*muallafah qulubuhum*). This includes recognizing the influence of other religious activities and beliefs. E1 implies that providing zakat can be a preventive measure against the spread of deviant beliefs and can be used to support non-Muslims (*muallafah qulubuhum*) interested in studying Islam.

"Undoubtedly, religious activities and deviant beliefs are actively carried out nowadays... the responsible party can think about providing scholarship funding to non-Muslims who are interested in studying and deepening the Islamic religion at the secondary or higher education level."

(Expert 1)

But for E2 focuses more on the practical application of zakat without delving into the socio-cultural dynamics extensively. E2 discusses how MAIPs' actions aim to harmonize attitudes through practical assistance, such as during natural disasters or emergencies, without specifically addressing broader socio-cultural influences.

“For example, MAIPs went to the hospital and found that there were Muslims and non-Muslims. So, is it necessary to ignore non-Muslims? The action is not in line with Islamic views and seems unfair.”

"For example, when MAIPs gave aid to the people affected by the fire in the wholesale market, most of them were poor people who lost their property due to the fire. So, should we ignore non-Muslims?"

(Expert 2)

In summary, the similarities in the purpose of giving zakat from the findings of E1 and E2 revolve around taming hearts towards Islam and the provision of aid during emergencies. While E1 agrees that the purpose of giving zakat to non-Muslims (*muallafah qulubuhum*) should take into consideration socio-economic conditions and approaches to social-cultural engagement.

4.5 The Method and Form of Giving Zakat to *Muallaf* and non-Muslims (*Muallafah Qulubuhum*)

Based on the conversation with the E3 that has been presented, we can understand that giving zakat to *muallaf* and non-Muslims (*muallafah qulubuhum*) is not only material in nature but also has a deep spiritual and social dimension. The process of giving zakat is carried out carefully, ensuring that zakat funds are used in the best possible way to achieve the objectives set by Islamic Sharia.

According to E3, zakat given to *muallaf* and non-Muslims (*muallafah qulubuhum*) is generally in the form of cash and necessities such as hampers. This is done in special preaching programs organized by the Perlis Center of Wisdom (PCW). For example, in events such as breaking the fast or programs involving converts, zakat aid is channeled directly. The use of zakat money for this purpose is not taken arbitrarily from existing funds but through a formal application process to the Perlis Council of Islamic Religion and Malay Customs (MAIPs). This shows that there is an organized and detailed system for the distribution of zakat, ensuring that funds are used correctly and according to need.

According to E3, there is a clear difference between *muallaf* and non-Muslims (*muallafah qulubuhum*) in the assessment process for giving zakat. According to E3,

"We will give zakat with the hope that giving zakat will tame his heart to Islam," and "muallaf, of course, are eligible because they belong to a new brother."

(Expert 3)

Muallaf are directly recognized as recipients of zakat because they are included in the category of "new brothers" who are eligible to receive zakat. However, for non-Muslims (*muallafah qulubuhum*), the assessment is more complicated, requires special attention, and is not arbitrarily given to them.

For non-Muslims, it is assessed whether they are included in the category of "*muallafah qulubuhum*" or not. This term refers to an individual whose heart is tamed to Islam, as explained in Surah At-Taubah 9:60. This assessment does not only depend on the material condition of the individual but also takes into account their spiritual and social aspects. For example, if the individual has a favorable relationship with the Muslim community or comes from a family that has recently converted to Islam, they may be eligible to receive zakat.

E3 gives an example of how Dr. Athiratan, a lecturer at Universiti Kebangsaan Malaysia (UKM), who comes from a Buddhist family, has received zakat. He and his family, including his father and sister, who are still Buddhists, have been judged eligible to receive zakat because of their relationship with the Muslim community and their inclination towards Islam. This shows that the assessment is not only based on family relationships or social status but also on the inclination of the individual's heart towards Islam.

E3 also explained that non-Muslims (*muallafah qulubuhum*) who show honesty and good relations with the Muslim community can be considered to receive zakat. In this case,

zakat is given not as a "payment" for embracing Islam, but as a way to tame their hearts to Islam. As stated by E3,

"we give zakat with the hope that giving zakat will tame his heart to Islam."

(Expert 3)

E3 also said that throughout the da'wah program carried out since 2023 until now, a total of approximately 200 people have embraced Islam. This shows that giving zakat is also used as a tool for da'wah, bringing non-Muslims (*muallafah qulubuhum*) closer to the teachings of Islam without coercion.

This can be proved in Figure 4.2 based on an interview with four informants who have received different forms of zakat:

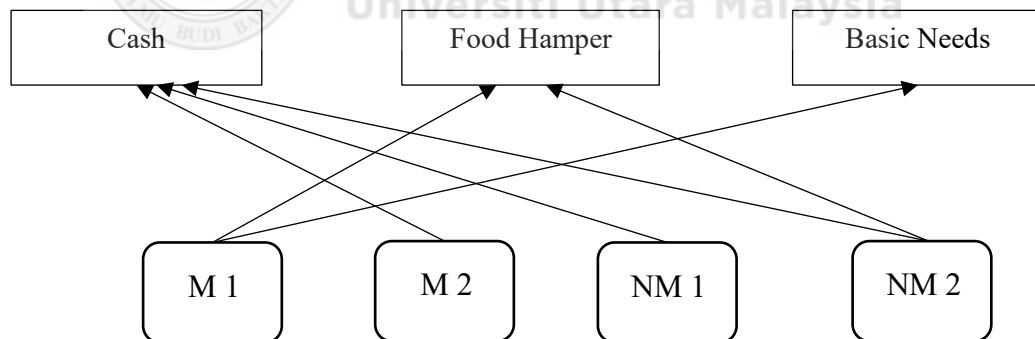


Figure 4.2: The form of giving zakat to *muallaf* and non-Muslims (*muallafah qulubuhum*).

Based on M1, she said that she receives the form of zakat in the form of a hamper of food and basic necessities. M1 receives zakat assistance in the form of hampers containing food and basic necessities. This assistance is intended to ensure that the recipient's daily needs are secured, especially in the face of financial challenges or a lack of supplies. Assistance in this form is very important for individuals like M1, as it helps ease the burden of life and provides the necessary necessities for daily well-being.

M2 is a *muallaf*, and NM1 is a non-Muslim who receives zakat assistance in the form of cash. This form of assistance is very flexible because it gives the recipient the power to determine how the money will be used, whether it is for daily needs, paying bills, or other important expenses. Giving cash also reflects the zakat party's trust in the wisdom of the recipient in managing the aid given, and it is also channeled based on a careful assessment of the needs and situation of NM1.

NM2 receives zakat assistance in two forms: cash and hampers that contain essential food items. This grant shows a more comprehensive approach to supporting zakat recipients, with cash providing flexibility in spending while hampers ensure daily needs such as food and basic goods are met. This assistance reflects the zakat's efforts in providing material support that is appropriate to the situation and needs of non-Muslim (*muallafah qulubuhum*) individuals, such as NM2, and ensuring that they receive sufficient assistance for daily life.

Overall, the form of zakat assistance received by these four individuals shows the diversity in the approach of the zakat party to meeting the needs of the recipient, whether

in the form of goods or cash. Each assistance given is the result of a detailed assessment of the individual's situation and needs, which aims to help them cope with daily life better.

4.6 The Implications of Giving Zakat to *Muallaf* and Non-Muslims (*Muallafah Qulubuhum*)

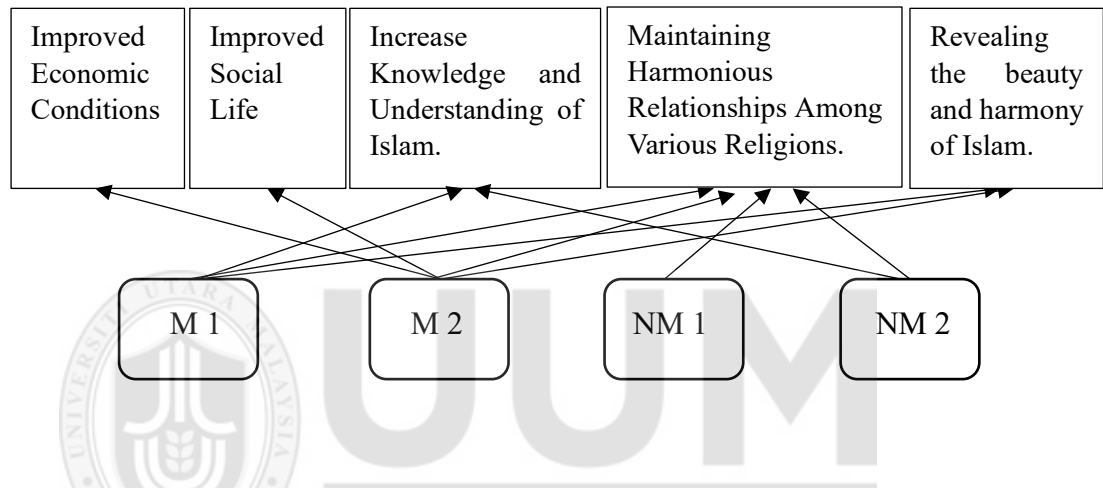


Figure 4.3: The implications of giving zakat to *Muallaf* and non-Muslims (*muallafah qulubuhum*).

4.6.1 Improved Economic Conditions

M2 stated that giving zakat to receivers can improve the economic conditions of the receivers. Giving zakat helps to improve the economic condition of converts by providing material assistance that can be used to meet their daily needs.

“The reason is that it can help meet basic needs while also playing an important role in increasing a person's economic stability.”

(Muallaf 2)

4.6.2 Improve Social Life

M2 also mentioned that zakat not only helps financially, but also improves *muallafs'* social lives, making them more appreciated and accepted in society.

“..can improve the social life of the recipient, where zakat assistance can have a positive effect on improving the standard of living and social relations, who may have previously been marginalized or in need of community support.”

(Muallaf 2)

4.6.3 Increase Knowledge and Understanding of Islam

M1 and NM2 agree that giving zakat to zakat recipients functions as an educational tool that helps individuals learn more deeply about Islam, both for *muallaf* and non-Muslims (*muallafah qulubuhum*).

“In my opinion, zakat aid can expand my knowledge and understanding of Islam, and it also shows that zakat not only functions as material aid but also as an effective educational and preaching tool in bringing converts like me closer to the teachings of Islam.”

(Muallaf 1)

M1 also shared their opinion that zakat not only functions as material aid but also as an effective educational and preaching tool for bringing converts closer to Islamic teachings.

“Since I joined this da'wah program, it helped me increase my knowledge about Islam and also became a tool to introduce and bring non-Muslims closer to Islamic values and teachings, which indirectly improved non-Muslims' perception of Islam.”

(Non-Muslims 2)

NM2 emphasized that this shows that zakat functions as a tool to introduce and bring non-Muslims (*muallafah qulubuhum*) closer to Islam's values and teachings, indirectly improving their perception of this religion.

4.6.4 Maintaining Harmonious Relationship Among Various Religions

M1, M2, NM1, and NM2 are agree that as zakat receivers can maintaining harmonious relationship among various religions and reduce tensions between followers of different religions. M1 shows that the practice of giving zakat has a positive effect on the community's view of Islam.

“... giving this zakat plays a role in maintaining harmonious relations between various religions, and I can also see how zakat can be a medium to strengthen the

relations between multi-religious communities, further contributing to social peace and integration.”

(Muallaf 1)

M2 also thinks that giving zakat helps reduce tension and build closer relationships between communities.

“This zakat serves as unity and tolerance in a multi-religious society, which helps reduce tension and build closer relationships between communities.”

(Muallaf 2)

NM1 said that by helping non-Muslims (*muallafah qulubuhum*), zakat also conveys the message that Islam is a religion that prioritizes justice, well-being, and love for all.

“NM1 said that zakat aid can be a tool of unity in a multi-religious society, helping to reduce prejudice and strengthen relations between different communities.”

(Non-Muslims 1)

NM2 also agreed that giving zakat helps maintain harmonious relations between various religions.

“NM2 said this zakat can help maintain a harmonious relationship between us of various religions, right? And if you can help, reduce prejudice and strengthen the relationship between us who are of different religions.”

(Non-Muslims 2)

4.6.5 Revealing the Beauty and Harmony of Islam

M1 and M2 said that through giving zakat, the positive values of Islam such as love, justice, and togetherness can be seen by others, which helps in highlighting a beautiful and harmonious image of Islam.

“I see that this zakat can manifest the beauty and harmony of Islam and have a positive effect on the community's view of Islam, in addition to highlighting the values of love, justice, and togetherness in this religion.”

(Muallaf 1)

M2 said that the implications of zakat can also reflect the noble values of Islam to the wider community, showing Islam as a religion that prioritizes justice, love, and social well-being.

“After that, with the help of this zakat, we can maintain a harmonious relationship between people of various religions, right? And if you can help, reduce prejudice and strengthen the relationship between us who are of different religions. Another one with the help I received, showing that Islam is a religion that prioritizes justice, well-being, and love for all.”

(Muallaf 2)

4.7 Conclusion

In summary, to wrap up, all three research questions were answered through the interview. This chapter has reported the findings of the *hukm* and purpose of giving zakat to non-Muslims (*muallafah qulubuhum*), then the method and form of giving zakat to *muallaf* and non-Muslims (*muallafah qulubuhum*). Last but not least, consider the implications of giving zakat to *muallaf* and non-Muslims (*muallafah qulubuhum*) from the informant's perspective, demonstrating that the act of giving zakat has a significant impact on the recipient's economic and social well-being. It also functions as a tool to enhance one's comprehension and knowledge of Islam, as well as to preserve harmonious relationships among different religions. Zakat also demonstrates the beauty and harmony of Islam, which can fortify the bond between Muslim and non-Muslim (*muallafah qulubuhum*) communities and have a lasting positive impact on the recipient.

CHAPTER 5

CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

In conclusion, based on the study titled 'The distribution of zakat to non-Muslims (*muallafah qulubuhum*) in Perlis', the objective of the study has been achieved by identifying the *hukum* that are allowed by syariah in giving zakat to non-Muslims (*muallafah qulubuhum*). The view of allowing the giving of zakat to non-Muslims (*muallafah qulubuhum*) is based on the view of the Hanbali School, which allows such giving under the *asnaf* '*muallafah qulubuhum*' by evaluating various aspects and *masalahah*. In addition, the results of this study also state some of the real purposes of giving zakat to non-Muslims (*muallafah qulubuhum*), namely, taming hearts towards Islam, provision of aid during emergencies, consideration of socio-economic conditions, and approach to social-cultural engagement.

Not only that, the delivery of zakat to *muallaf* and non-Muslims (*muallafah qulubuhum*) is through financial aid and necessities such as hampers, which are channeled based on a careful assessment of the recipient's qualifications. For converts, zakat assistance is given because they belong to the category of new relatives who are eligible to receive assistance according to zakat law. Whereas, for non-Muslims, an assessment is made to ensure that they belong to the category of '*muallafah qulubuhum*', that is, those who have the potential to approach Islam or already have a good relationship with the

Muslim community. This process aims to improve the recipient's economic and social well-being, maintain harmonious relations between religions, and, at the same time, manifest the beauty and harmony of Islam.

Next, the researcher also formulated some implications of giving zakat, showing that giving zakat plays an important role in improving the recipient's economic and social life. In addition, it also serves as a tool to increase knowledge and understanding of Islam, as well as maintain harmonious relations between various religions. Zakat also reveals the beauty and harmony of Islam, which can strengthen the relationship between Muslim and non-Muslim (*muallafah qulubuhum*) communities and have a long-term positive effect on the recipient.

All groups of society, whether Muslim or non-Muslim (*muallafah qulubuhum*), as well as the highest management parties, should study more extensively related to this jurisprudence, considering that we are in an era of globalization that is growing along with the passage of time. It is hoped that this study can open the eyes and minds of every reader to the fact to the fact that giving zakat is not just giving money but rather showing the beauty and harmony of Islam.

5.2 Recommendations

Recommendations for this study, in order to obtain a strong and better-quality study, researchers can conduct direct observation and direct active involvement in the preaching programs conducted by PCW and MAIPs. This engagement not only provides an opportunity to collect data directly but also to understand the dynamics and impact of the program on participants, including non-Muslims (*muallafah qulubuhum*) zakat recipients.

In addition, researchers can also consider various research perspectives, such as using different research approaches such as case studies, comparative studies, or longitudinal studies. This will help to provide a more comprehensive picture of the program's effectiveness and challenges.

Next is ethics in research. Researchers need to ensure that research is conducted ethically, including obtaining informed consent from participants, maintaining confidentiality of information, and respecting religious and cultural sensitivities. By following these recommendations, researchers can make a meaningful contribution to expanding our understanding of the role and impact of zakat and da'wah programs conducted by PCW and MAIPs.

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APPENDICES

Appendix A: The UUM Interview Permission Letter for Expert 1.

 ISLAMIC BUSINESS SCHOOL UUM COLLEGE OF BUSINESS UNIVERSITI UTARA MALAYSIA 06010 UUM SINTOK KEDAH DARUL AMAN MALAYSIA	 UUM Universiti Utara Malaysia Tel: 604-928 6651 / 6662 / 6668 Faks (Fax): 604-928 6653 Laman Web (Web): www.ibs.edu.my												
No. Rujukan : UUM/COB/IBS/A-4/1 Tarikh : 12 Februari 2024													
Profesor Dato' Arif Perkasa Dr. Mohd Asri Bin Zainul Abidin Mufti Negeri Perlis Jabatan Mufti Negeri Perlis Tingkat 1, Blok A, Bangunan Dato Mahmud Mat 01000 Kangar, Perlis													
Yang Berbahagia Dato',													
<u>PERMOHONAN KEBENARAN UNTUK MENJALANKAN TEMUBUAL PAKAR BAGI PENGUMPULAN DATA DAN MAKLUMAT KAJIAN</u>													
Dengan segala hormatnya saya merujuk kepada perkara di atas.													
2. Sukacita dimaklumkan bahawa penama berikut sedang giat mengumpul data dan menyiapkan kajian penyelidikan seperti berikut:													
<table><tr><td>Nama Pelajar</td><td>: Ainul Sofia Binti Mohd Yusoff</td></tr><tr><td>No. Matriks</td><td>: 831641</td></tr><tr><td>Kursus</td><td>: Sarjana Kewangan dan Perbankan Islam</td></tr><tr><td>Fakulti</td><td>: Pusat Pengajian Perniagaan Islam (IBS), Universiti Utara Malaysia</td></tr><tr><td>Tajuk Kajian</td><td>: THE IMPLICATION OF INCLUDING NON-MUSLIM ASNAF AS BENEFICIARIES OF ZAKAT IN PERLIS</td></tr><tr><td>Penyelia Kajian</td><td>: Dr. Raziah Binti Md Tahir</td></tr></table>		Nama Pelajar	: Ainul Sofia Binti Mohd Yusoff	No. Matriks	: 831641	Kursus	: Sarjana Kewangan dan Perbankan Islam	Fakulti	: Pusat Pengajian Perniagaan Islam (IBS), Universiti Utara Malaysia	Tajuk Kajian	: THE IMPLICATION OF INCLUDING NON-MUSLIM ASNAF AS BENEFICIARIES OF ZAKAT IN PERLIS	Penyelia Kajian	: Dr. Raziah Binti Md Tahir
Nama Pelajar	: Ainul Sofia Binti Mohd Yusoff												
No. Matriks	: 831641												
Kursus	: Sarjana Kewangan dan Perbankan Islam												
Fakulti	: Pusat Pengajian Perniagaan Islam (IBS), Universiti Utara Malaysia												
Tajuk Kajian	: THE IMPLICATION OF INCLUDING NON-MUSLIM ASNAF AS BENEFICIARIES OF ZAKAT IN PERLIS												
Penyelia Kajian	: Dr. Raziah Binti Md Tahir												
3. Sehubungan dengan itu, saya memohon agar pihak Yang Berbahagia Dato' dapat memberi kebenaran kepada pelajar ini untuk menemu bual pakar. Semua maklumat dan informasi adalah dianggap SUKUT dan hanya akan digunakan bagi tujuan akademik sahaja.													
4. Sekiranya pihak Yang Berbahagia Dato' ingin mendapat maklumat lanjut tentang perkara ini, sila hubungi Cik Ainul Sofia Binti Mohd Yusoff di talian 013-4353256 atau emel ainul_sofia_m @cob.uum.edu.my													
5. Segala maklumbalas serta maklumat data berkaitan kajian amat dialu-alukan. Segala kerjasama Yang Berbahagia Dato' dalam menjayakan kajian ini amatlah dihargai dan dahului dengan ucapan jutaan terima kasih.													
Sekian dan salam hormat.													
"MALAYSIA MADANI" "KEDAH SEJAHTERA - NIKMAT UNTUK SEMUA" "ILMU BUDI BAKTI"													
Saya yang menjalankan amanah,													
 PROF. MADYA DR. SELAMAH MAAMOR Dekan Pusat Pengajian Perniagaan Islam Kolej Perniagaan Universiti Utara Malaysia													
Universiti Pengurusan Terkemuka The Eminent Management University													
         													

Appendix B: The UUM Interview Permission Letter for Expert 2.

 ISLAMIC BUSINESS SCHOOL UUM COLLEGE OF BUSINESS UNIVERSITI UTARA MALAYSIA 06010 UUM SINTOK KEDAH DARUL AMAN MALAYSIA	 UUM Universiti Utara Malaysia Tel: 604-928 6651 / 6662 / 6658 Faks (Fax): 604-928 6653 Laman Web (Web): www.ibs.edu.my	
No. Rujukan : UUM/COB/IBS/A-4/1 Tarikh : 12 Februari 2024		
Tuan Haji Mohd Nazim Bin Haji Mohd Noor Ketua Pegawai Eksekutif Majlis Agama Dan Istiadat Melayu Perlis (MAIPs) A2, Jalan Tuanku Syed Putra, Taman Pengkalan Asam 01000 Kangar, Perlis		
Tuan		
<u>PERMOHONAN KEBENARAN UNTUK MENJALANKAN TEMUBUAL PAKAR BAGI PENGUMPULAN DATA DAN MAKLUMAT KAJIAN</u>		
Dengan segala hormatnya saya merujuk kepada perkara di atas.		
2. Sukacita dimaklumkan bahawa penama berikut sedang giat mengumpul data dan menyiapkan kajian penyelidikan seperti berikut:		
Nama Pelajar	:	Ainul Sofia Binti Mohd Yusoff
No. Matriks	:	831641
Kursus	:	Sarjana Kewangan dan Perbankan Islam
Fakulti	:	Pusat Pengajian Perniagaan Islam (IBS), Universiti Utara Malaysia
Tajuk Kajian	:	THE IMPLICATION OF INCLUDING NON-MUSLIM ASNAF AS BENEFICIARIES OF ZAKAT IN PERLIS
Penyelia Kajian	:	Dr. Raziah Binti Md Tahir
3. Sehubungan dengan itu, saya memohon agar pihak tuan dapat memberi kebenaran kepada pelajar ini untuk menemu bual pakar. Semua maklumat dan informasi adalah dianggap SUKIT dan hanya akan digunakan bagi tujuan akademik sahaja.		
4. Sekiranya pihak tuan ingin mendapat maklumat lanjut tentang perkara ini, sila hubungi Cik Ainul Sofia Binti Mohd Yusoff di talian 013-4353256 atau emel ainul_sofia_m@cob.uum.edu.my		
5. Segala maklumbalas serta maklumat data berkaitan kajian amat dialu-alukan. Segala kerjasama tuan dalam menayakan kajian ini amatlah dihargai dan dahului dengan ucapan jutaan terima kasih.		
Sekian dan salam hormat.		
"MALAYSIA MADANI" "KEDAH SEJAHTERA - NIKMAT UNTUK SEMUA" "ILMU BUDI BAKTI"		
Saya yang menjalankan amanah,		
 PROF. MADYA DR. SELAMAH MAAMOR Dekan Pusat Pengajian Perniagaan Islam Kolej Perniagaan Universiti Utara Malaysia		
Universiti Pengurusan Terkemuka The Eminent Management University 		

Appendix C: The UUM Interview Permission Letter for Expert 3



ISLAMIC BUSINESS SCHOOL
UUM COLLEGE OF BUSINESS
UNIVERSITI UTARA MALAYSIA
06010 UUM SINTOK
KEDAH DARUL AMAN
MALAYSIA



Tel: 604-928 6651 / 6662 / 6658
Faks (Fax): 604-928 6653
Laman Web (Web): www.ibs.edu.my

No. Rujukan : UUM/COB/IBS/A-4/1
Tarikh : 19 Ogos 2024

KEPADA SESIAPA YANG BERKENAAN

Tuan,

PERMOHONAN KEBENARAN UNTUK MENJALANKAN TEMUBUAL PAKAR BAGI PENGUMPULAN DATA DAN MAKLUMAT KAJIAN

Dengan segala hormatnya saya merujuk kepada perkara di atas.

2. Sukacita dimaklumkan bahawa penama berikut sedang giat mengumpul data dan menyiapkan kajian penyelidikan seperti berikut:

Nama Pelajar : Ainul Sofia Binti Mohd Yusoff
No. Matriks : 831641
Kursus : Sarjana Kewangan dan Perbankan Islam
Fakulti : Pusat Pengajian Perniagaan Islam (IBS), Universiti Utara Malaysia
Tajuk Kajian : The Distribution of Zakat to Non-Muslims (Muallafah Qulubuhum in Perlis)
Penyelia Kajian : Dr. Raziah Binti Md Tahir

3. Sehubungan dengan itu, saya memohon agar pihak tuan dapat memberi kebenaran kepada pelajar ini untuk menemu bual pakar. **Semua maklumat dan informasi adalah dianggap SULIT dan hanya akan digunakan bagi tujuan akademik sahaja.**

4. Sekiranya pihak tuan ingin mendapat maklumat lanjut tentang perkara ini, sila hubungi Cik Ainul Sofia Bt Mohd Yusoff di talian 013-4353256 atau emel ainul_sofia_m@cob.uum.edu.my.

5. Segala maklumbalas serta maklumat data berkaitan kajian amat dialu-alukan. Segala kerjasama tuan dalam menjayakan kajian ini amatlah dihargai dan dahului dengan ucapan jutaan terima kasih.

Sekian dan salam hormat.

"MALAYSIA MADANI"
"KEDAH SEJAHTERA - NIKMAT UNTUK SEMUA"
'ILMU BUDI BAKTI'

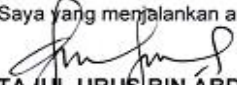
Saya yang menjalankan amanah,

PROF. MADYA DR. SELAMAH MAAMOR
Dekan
Pusat Pengajian Perniagaan Islam
Kolej Perniagaan
Universiti Utara Malaysia

Universiti Pengurusan Terkemuka
The Eminent Management University



Appendix D: Letter of Consent to Answer Interview Questions from the Jabatan Mufti Negeri Perlis.

	جَابَتَانْ مُفْتَى نَگَرِي پَرَلِسْ JABATAN MUFTI NEGERI PERLIS Tingkat 1, Blok A, Bangunan Dato' Mahmud Mat 01000 Kangar, Perlis Telefon: Pejabat Am: 04-9794428 Timb. Mufti: 04-9794429 Bhg. Fatwa: 04-9794430 Maktabah: 04-9794431 Talian Hukum: 04-9794444 Bhg. Falak: 04-9794445 Faks: 04-9763844	
MUFTI.Ps. 351/303 (48) 13 Mac 2024 2 Ramadan 1445H		
Ainul Sofia binti Mohd Yusoff Pusat Pengajian Perniagaan Islam Universiti Utara Malaysia 06010 Sintok Kedah		
السلام عليكم ورحمة الله وبركاته		
Puan,		
KEBENARAN MENJALANKAN TEMUBUAL BAGI PENGUMPULAN DATA DAN MAKLUMAT KAJIAN		
Dengan hormat dan takzimnya saya diarah merujuk perkara tersebut di atas.		
2. Sukacita dimaklumkan Jabatan ini telah menerima surat Puan, No. Rujukan UUM / COB / IBS / A-4-1 bertarikh 12 Februari 2024 adalah seperti berikut.		
3. Sehubungan itu, Jabatan ini telah bersetuju untuk menjawab semua soalan yang diajukan kepada Jabatan ini melalui jawapan bertulis.		
4. Sehubungan itu, Jabatan ini mengucapkan terima kasih di atas pertanyaan yang dikemukakan dan menghargai segala usaha baik yang dilakukan. Semoga Allah mengganjari kita semua dengan kebaikan di dunia dan akhirat.		
Sekian, wassalam.		
"MALAYSIA MADANI" "BERKHIDMAT UNTUK NEGARA" "TAHUN MELAWAT PERLIS 2024 - 2025"		
Saya yang menjalankan amanah,		
 TAJUL URUS BIN ABDUL HALIM Timbalan Mufti Negeri Perlis Jabatan Mufti Negeri Perlis		
ILMIAH • MUDAH • BERKESAN		

Appendix E: Interview Questions for Jabatan Mufti Perlis and MAIPs

Research Question		Interview Question
RO 1	What are the arguments (dalil) used and the law (hukm) of <i>zakat</i> distribution to non-Muslims?	Berdasarkan sumber di dalam laman web Jabatan Mufti Perlis, menyatakan bahawa golongan bukan Islam yang layak menerima zakat merupakan daripada asnaf ‘muallafah qulubuhum’, iaitu golongan yang ingin diharmonikan sikap dan persepsi mereka terhadap Islam. a) Pada pandangan Dato’, apakah bukti/dalil yang digunakan sehingga agihan zakat boleh diberikan kepada golongan bukan Islam? Adakah hukum agihan zakat kepada bukan Islam ini dilihat dari pelbagai mazhab?
RO 2	What is the purpose and method of giving <i>zakat</i> to non-Muslims?	• Apakah tujuan pemberian zakat kepada bukan Islam menurut pandangan Dato’? Adakah terdapat aspek-aspek sosial, ekonomi, atau lain-lain yang perlu diambil kira? • Apakah kaedah yang disyorkan oleh Dato’ dalam pemberian zakat kepada bukan Islam? Adakah terdapat perbezaan dalam kaedah pemberian zakat kepada Muslim dan bukan Muslim?
RO 3	What are the implications of giving <i>zakat</i> to non-Muslims for the Muslim and non-Muslim communities?	Berdasarkan apa yang dikaji, pemberian zakat kepada bukan Islam dapat dijadikan sebagai satu medium dakwah kepada golongan bukan Islam. a) Apakah implikasi pemberian zakat kepada golongan bukan Islam dari pandangan Dato’ terhadap masyarakat Islam dan bukan Islam? Adakah terdapat faktor-faktor tertentu yang perlu dipertimbangkan dalam hal ini?

Appendix F: Interview Questions for *Muallaf* and Non-Muslim

SECTION A: DEMOGRAPHY INFORMATION

BAHAGIAN A: SOALAN DEMOGRAFI

Instructions: Please answer the following questions by providing relevant personal information. This information is for research purposes only and will be kept confidential.

Arahan: Sila jawab soalan-soalan berikut dengan memberikan maklumat peribadi yang berkaitan. Maklumat ini adalah untuk tujuan kajian sahaja dan akan dirahsiakan.

1. **Name / Nama:** _____
2. **Age / Umur:** _____
3. **Gender / Jantina:**
 - ☐ Male / Lelaki
 - ☐ Female / Perempuan
4. **Married Status / Status Berkahwin:**
 - ☐ Single / Bujang
 - ☐ Married / Berkahwin
 - ☐ Divorced / Berceraai
 - ☐ Widowed / Duda / Janda
5. **Religion / Agama:**
 - ☐ Islam
 - ☐ Non-Muslims / Bukan Islam
 - ☐ Others (Please specify) / Lain-lain: (Sila nyatakan): _____

6. Occupation / Pekerjaan:

- ☐ Full-time employment / Bekerja sepenuh masa
- ☐ Part-time employment / Bekerja separuh masa
- ☐ Unemployed / Tidak bekerja
- ☐ Retired / Pencen
- ☐ Other (Please specify) / Lain-lain (Sila nyatakan): _____

7. Your Status as a Zakat Recipient / Status Anda sebagai Penerima Zakat:

- ☐ Muallaf (New Convert) / Muallaf (Saudara baru)
- ☐ Non-Muslim / Bukan Islam
- ☐ Other Asnaf (Please specify) / Asnaf lain (Sila nyatakan): _____

8. Number of Years Receiving Zakat / Jumlah Tahun Menerima Zakat:

- _____ Years / Tahun

SECTION B: FORM AND METHOD OF ZAKAT ASSISTANCE

BAHAGIAN B: BENTUK DAN KAEDAH BANTUAN ZAKAT

Instructions: Please choose the appropriate answer to the question.

Arahan: Sila jawab soalan dengan memilih jawapan yang bersesuaian.

1. What form of zakat aid have you ever received?

Apakah bentuk bantuan zakat yang pernah anda terima?

- 1. **Cash** / Tunai: ☐
- 2. **Other than Cash** / Bukan Tunai:
 - ☐ **Food Hamper** / Hamper Makanan
 - ☐ **Basic Needs** / Keperluan Asas
 - ☐ **Book** / Buku
 - ☐ **Others** / Lain-lain: _____

2. How is the zakat distributed to you?

Bagaimanakah bantuan zakat tersebut disalurkan kepada anda?

- ☐ **By hand** / Melalui Pemberian Tangan
- ☐ **Transfer** / Pindahan Wang
- ☐ **Others** / Lain-lain: _____

SECTION C: IMPLICATIONS ON ZAKAT RECEIVERS

BAHAGIAN C: IMPLIKASI KEPADA PENERIMA ZAKAT

Instructions: Please choose the appropriate answer to the question.

Arahan: Sila jawab soalan dengan memilih jawapan yang bersesuaian.

1. In your opinion, what are the implications of giving zakat to Muslims and Non-Muslims?

Pada pendapat anda, apakah implikasi pemberian zakat kepada Muslims and Non-Muslims?

- ☐ **Improved Economic Conditions** / Memperbaiki Keadaan Ekonomi
- ☐ **Improve Social Life** / Memperbaiki Kehidupan Sosial
- ☐ **Increase Knowledge and Understanding of Islam** / Meningkatkan Pengetahuan Dan Pemahaman terhadap Agama Islam
- ☐ **Maintaining Harmonious Relationship Among Various Religions** / Mengekalkan Hubungan Harmoni Antara Pelbagai Agama
- ☐ **Revealing The Beauty and Harmony of Islam** / Menzahirkan Keindahan dan Keharmonian Islam
- ☐ **Others** / Lain-lain: _____

Appendix G: Interview Transcript

Interview with Expert 1 (Jabatan Mufti Negeri Perlis)

Date: 13th March 2024

Location: Answered in written responses by letter

Interviewer: Ainul Sofia Bt Mohd Yusoff

Respondent: Tajul Urus Bin Abdul Halim (Timbalan Mufti Negeri Perlis)

JAWAPAN SOALAN TEMUDUGA PAKAR BAGI PENGUMPILAN DATA DAN

MAKLUMAT KAJIAN

Tajuk Kajian: THE DISTRIBUTION OF ZAKAT TO NON-MUSLIMS
(MUALLAFAH QULUBUHUM) IN PERLIS

Soalan 1:

Berdasarkan sumber di dalam laman web Jabatan Mufti Perlis, menyatakan bahawa golongan bukan Islam yang layak menerima zakat merupakan daripada asnaf '*muallafah qulubuhum*', iaitu golongan yang ingin diharmonikan sikap dan persepsi mereka terhadap Islam.

- a) Pada pandangan Dato', apakah bukti/dalil yang digunakan sehingga agihan zakat boleh diberikan kepada golongan bukan Islam?
- b) Adakah hukum agihan zakat kepada bukan Islam ini dilihat dari pelbagai mazhab?

Jawapan:

(a)

Mesyuarat Jawatankuasa Fatwa Negeri Perlis kali ke-26 tahun 2017 telah memutuskan bahawa pemberian zakat kepada bukan Islam boleh dilaksanakan di bawah Asnaf '*muallafah qulubuhum*' (golongan yang ingin diharmonikan sikap dan persepsi mereka terhadap Islam), berdasarkan kemaslahatan yang ditentukan oleh Ulil Amri.

Pandangan membenarkan pemberian zakat kepada bukan Islam di bawah asnaf '*muallafah qulubuhum*' tersebut adalah berasaskan kepada ayat Surah At-Taubah ayat ke-60, firman Allah SWT:

﴿ إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغُرَمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ

السَّبِيلِ فَرِيضَةٌ مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ ۝ ﴾

"Sesungguhnya sedekah-sedekah (zakat) itu hanyalah untuk golongan fakir, golongan miskin, para amil yang menguruskannya, golongan muallaf yang dijinakkan hatinya, golongan hamba yang hendak memerdekakan dirinya, mereka yang berhutang, golongan

yang berada di jalan Allah, dan golongan bermusafir. Demikian adalah sebuah ketetapan daripada Allah, dan (ingatlah) bahawa Allah Maha Mengetahui lagi Maha Bijaksana".

(Surah at-Taubah: 60)

Berkaitan perihal asnaf '*muallafah qulubuhum*' yang disebutkan dalam ayat ini, kata Imam Ibn Qudamah al-Maqdisi (620 H): "*Muallafah qulubuhum* itu terbahagi kepada dua kumpulan, iaitu golongan kuffar dan muslimin, yang merupakan pemimpin yang ditaati oleh kaum dan keluarga mereka. Golongan kuffar pula terbahagi kepada dua kumpulan: salah satu daripadanya adalah golongan yang diharapkan mereka memeluk Islam, maka diberikan (zakat) kepada mereka agar hasrat keislaman mereka bertambah dan jiwa mereka cenderung kepada Islam, lalu mereka menjadi muslim.... manakala golongan kuffar kedua: adalah golongan yang dibimbangi kejahatan mereka, maka diharapkan dengan pemberian kepada mereka akan menghalang kejahatan tersebut serta kejahatan golongan yang bersama mereka¹."

Disamping itu, terdapat juga ayat yang mengisyaratkan pemberian zakat kepada bukan Islam secara lebih jelas, firman Allah SWT:

﴿وَمِنْهُمْ مَّن يَلْمِزُكَ فِي الصَّدَقَاتِ فَإِنْ أُعْطُوا مِنْهَا رِضًا وَإِنْ لَّمْ يُعْطَوْا مِنْهَا إِذَا هُمْ يَسَخَطُونَ ٥٨ وَلَوْ أَنَّهُمْ

رِضُوا مَا آتَاهُمُ اللَّهُ وَرَسُولُهُ وَقَالُوا حَسْبُنَا اللَّهُ سَيُؤْتِينَا اللَّهُ مِنْ فَضْلِهِ وَرَسُولُهُ إِنَّا إِلَى اللَّهِ رَاغِبُونَ

¹ Ibn Qudamah. 1968. Al-Mughni. Jil 6, ms 476. Maktabah al-Qahirah.

"Dan di antara mereka ada yang mencelamu (wahai Muhammad) mengenai (pembahagian) sedekah-sedekah (zakat). Oleh itu, jika mereka diberikan sebahagian daripadanya, mereka menjadi suka dan memandangnya sebagai adil. Namun jika mereka tidak diberikan daripadanya (zakat), mereka akan menjadi marah. (Amatlah baik) jika mereka berpuas hati dengan apa yang diberikan oleh Allah dan Rasul-Nya kepada mereka, sambil mereka berkata: "Cukuplah Allah bagi kami, Allah akan memberi kepada kami dari limpah kurnia-Nya, demikian juga rasul-Nya, sesungguhnya kami sentiasa berharap kepada Allah".

(Surah At-Taubah: 58-59)

Menurut Dr Umar Sulayman al-Ashqar, ayat ini secara jelas menunjukkan golongan yang mencela Rasulullah SAW adalah antara golongan yang boleh diberikan pemberian zakat, supaya dapat dijinakkan jantung hati mereka agar lebih dekat kepada Islam².

Selain itu, diriwayatkan dalam sebuah hadith bahawa Nabi SAW telah memberikan zakat kepada pemimpin Arab sewaktu mereka masih dalam kekufuran, seperti pemberian Baginda SAW kepada Sofwan bin Umayyah, sehingga kata Safwan:

وَاللّٰهُ لَقَدْ اَعْطَانِي رَسُوْلُ اللّٰهِ ρ مَا اَعْطَانِي، وَاِنَّهُ لَأَبْغَضُ النَّاسِ اِلَيَّ، فَمَا بَرِحَ يُعْطِيْنِي حَتّٰى اِنَّهُ لَأَحَبُّ النَّاسِ اِلَيَّ

"Demi Allah, Rasulullah SAW memberikan kepadaku begitu banyak. Dahulu, dia adalah individu paling aku benci. Tetapi dia terus memberi kepadaku, sehingga dia menjadi individu paling aku sayangi".

² *Ta'liḥ al-Qulūb 'Alā al-Islām Bi Amwāl al-Sadaqah.*

(Sahih Muslim)

Pandangan ini juga merupakan pandangan terpilih disisi beberapa ilmuan Islam semasa, antara mereka adalah Dr Yusuf al-Qaradhawi dalam karya beliau *Fiqh Zakāh*, Dr Abdul Karim Zaidan dalam *al-Mufaṣṣal*, dan Dr Umar Sulayman al-Ashqar dalam *Ta'līf al-Qulūb 'Alā al-Islām Bi Amwāl al-Sadaqah*.

Walaupun begitu, para fuqaha' sepakat bahawa pemberian zakat tidak dibenarkan kepada golongan kuffar yang memerangi Islam atau digelar sebagai Kafir Harbi. Hal ini adalah berdasarkan firman Allah SWT:

﴿لَا يَنْهَكُمُ اللَّهُ عَنِ الَّذِينَ لَمْ يُقْتُلُوا فِي الدِّينِ وَلَمْ يُخْرِجُوا مِنْ دِيَارِكُمْ أَنْ تَبَرُّوهُمْ وَتُقْسِطُوا إِلَيْهِمْ إِنَّ اللَّهَ يُحِبُّ الْمُقْسِطِينَ ۝ ۸ إِنَّمَا يَنْهَكُمُ اللَّهُ عَنِ الَّذِينَ قَتَلُوا فِي الدِّينِ وَأَخْرَجُوا مِنْ دِيَارِكُمْ وَظَهَرُوا عَلَىٰ إِخْرَاجِكُمْ أَنْ تَوَلَّوْهُمْ وَمَنْ يَتَوَلَّهُمْ فَأُولَٰئِكَ هُمُ الظَّالِمُونَ﴾

"Allah tidak melarang kamu daripada berbuat baik dan berlaku adil kepada orang-orang yang tidak memerangi kamu kerana agama, dan tidak mengeluarkan kamu dari kampung halaman. Sesungguhnya Allah mengasihi orang-orang yang berlaku adil. Sesungguhnya Allah hanyalah melarang kamu daripada menjadikan teman rapat orang-orang yang memerangi kamu kerana agama, dan mengeluarkan kamu dari kampung halaman, serta membantu (orang lain) untuk mengusir kamu. Dan (ingatlah), sesiapa yang menjadikan mereka sebagai teman rapat, maka mereka itulah orang-orang yang zalim".

(Surah Al-Mumtahanah: 8-9)

(b)

Keputusan pemberian zakat kepada bukan Islam ini dibincangkan secara terperinci dengan meneliti pelbagai mazhab fiqh dalam dunia kesarjanaan Islam. Pandangan membenarkan pemberian zakat kepada bukan Islam ini adalah berasaskan pandangan Mazhab Hanbali yang membenarkan pemberian tersebut dibawah asnaf '*muallafah qulubuhum*' dengan menilai pelbagai aspek serta *maslahah*. Pandangan ini juga merupakan pandangan terpilih disisi Ibn al-Arabi yang bermazhab Maliki, Fakhr al-Razi yang bermazhab al-Shafie, serta beberapa ulamak terkemudian lain dari kalangan para ulamak mazhab al-Shafie. Dikalangan tokoh ilmuwan semasa, pandangan ini merupakan pandangan terpilih disisi Syeikh Rashid Ridha, Syeikh Mahmud Shaltut, az-zuh Abu Zahrah, Syeikh Sayyid Sabiq, Syeikh Ibn Uthaimin, Syeikh Dr Abdul Karim Zaidan, Syeikh Ali al-Sabuni, Syeikh Dr Yusuf al-Qaradhawi, Syeikh Dr Wahbah al-Zuhaily, dan lain-lain.

Soalan 2:

Apakah tujuan pemberian zakat kepada bukan Islam menurut pandangan Dato'? Adakah terdapat aspek-aspek sosial, ekonomi atau lain-lain yang perlu diambil kira?

Jawapan:

Tujuan utama pemberian zakat kepada bukan Islam adalah untuk menjinakkan hati mereka agar tertaut dengan Islam. Malah, pemberian ini juga boleh diberikan kepada golongan bukan Islam yang mengancam agama Islam, demi mengurangkan kejahatan mereka dan mengurangkan kemudaratan yang mampu mereka lakukan terhadap umat Islam.

Disamping tujuan tersebut, pemberian ini juga turut mengambil kira aspek sosio-ekonomi dan sosio-budaya masyarakat. Berdasarkan realiti di Malaysia, peratusan kemiskinan dikalangan umat Islam adalah tinggi, tanpa menafikan keberadaan golongan miskin dikalangan bukan muslim. Justeru, pihak bertanggungjawab perlu menilai pada sudut *maslahah* untuk melaksanakan pemberian zakat dengan mengutamakan kalangan miskin muslim, tanpa mengabaikan kalangan miskin bukan muslim.

Tidak dinafikan, aktiviti dakwah agama-agama dan fahaman menyeleweng turut giat dijalankan pada zaman kini. Adalah tidak bijak sekiranya aktiviti tersebut dibiarkan berjalan secara berleluasa tanpa sebarang tindakan dari pihak berkuasa. Kewujudan pembiayaan pelajaran dari pihak misionari umpamanya perlu dipandang serius. Sebagai langkah pencegahan, pihak bertanggungjawab boleh untuk memikirkan pemberian pembiayaan biasiswa pengajian kepada bukan Islam yang berminat untuk belajar dan mendalami agama Islam di peringkat menengah mahupun pengajian tinggi.

Selain keadaan-keadaan diatas, pemberian zakat kepada bukan muslim turut boleh diberikan ketika keadaan mendesak, seperti sewaktu berlakunya bencana alam, banjir,

kebakaran, kemalangan, dan seumpamanya. Bantuan sebegini sebenarnya telah dipraktikkan oleh organisasi dan badan bantuan kemanusiaan Islam di negara-negara barat. Maka, praktikal pemberian tersebut boleh juga dicontohi dan diaplikasi oleh pihak bertanggungjawab dibawah peruntukan asnaf '*muallaf qulubuhum*', dengan mengambil kira penilaian dan pertimbangan *maslahah*.

Soalan 3:

Apakah kaedah yang disyorkan oleh Dato' dalam pemberian zakat kepada bukan Islam? Adakah terdapat perbezaan dalam kaedah pemberian zakat kepada Muslim dan bukan Muslim?

Jawapan:

Secara praktikal, pengurusan pemberian zakat adalah dibawah bidang kuasa Majlis Agama Islam Perlis (MAIPs). Pihak MAIPs akan melaksanakan tanggungjawab pemberian zakat kepada asnaf yang berkeelayakan berdasarkan kaedah dan tatacara yang bersesuaian.

Soalan 4:

Berdasarkan apa yang dikaji, pemberian zakat kepada bukan Islam dapat dijadikan sebagai satu medium dakwah kepada golongan bukan Islam. Apakah implikasi zakat kepada golongan bukan Islam dari pandangan Dato' terhadap masyarakat Islam dan bukan Islam? Adakah terdapat faktor-faktor tertentu yang perlu dipertimbangkan dalam hal ini?

Jawapan:

Pemberian zakat kepada asnaf bukan Islam secara tidak langsung akan menzahirkan **kecantikan dan keharmonian Islam** dalam berhadapan dengan masyarakat pelbagai agama. Pada sudut yang lain, pemberian ini juga akan mendidik masyarakat Islam agar lebih memahami keluasan agama Islam secara praktikal. Masyarakat Islam akan sedar bahawa pemberian ini merupakan salah **satu medium dakwah** yang mampu menarik golongan bukan Islam untuk lebih dekat dengan Islam lantas memeluk agama ini.

Dalam melaksanakan perkara ini, antara aspek yang perlu diberi perhatian adalah **memahami masyarakat Islam berkaitan hukum hakam serta hikmah disebalik pemberian ini**, bagi mengelakkan kekeliruan dan salah faham dikalangan masyarakat muslim. Selain itu, pemberian zakat kepada asnaf bukan Islam juga perlu **dilaksanakan dengan memenuhi syarat-syarat tertentu**, dengan **menjaga keharmonian masyarakat** rentas agama, supaya tidak timbul soal kepincangan dalam pembahagian, disamping memastikan bahawa hak setiap asnaf ditunaikan dengan saksama.

Appendix H: Interview Transcript

Interview with Expert 2 from Majlis Agama Islam Perlis (MAIPs)

Date: 5th March 2024

Time: 11:15 AM

Location: Expert's Office

Expert: Tuan Haji Muhammad Nazim Bin Haji Mohd Noor (Chief Executive Officer)

Expert 2 (E2): Sure.

Researcher (R): Untuk soalan pertama, apakah tujuan pemberian zakat kepada bukan Islam menurut pandangan Tuan? Adakah terdapat aspek-aspek sosial, ekonomi, atau lain-lain yang perlu diambil kira?

E2: Hmm. soalan ni, I think bukan soalan kepada kita orang ni. Soalan you tanya tentang kenapa diberikan zakat kepada non-Muslim yang ni lebih daripada fatwa syariah ni. Kita orang ni adalah management yang menguruskan.

R: Hmm..

E2: Tapi kalau awak tanya sayalah kan pasal kenapa agihan zakat diberikan kepada Muslim, kita ada fatwa di negeri Perlis ni. Dengan mufti ada mintak (temuduga)?

R: Dengan Mufti saya ada buat request untuk interview juga.

E2: Sepatutnya awak buat dengan dia teruslah sebab fatwa daripada dia. Kami ni perlaksana dasar. Ok, tapi as compared to other state, Perlis bagi ada fatwa khas untuk apa zakat kepada non-Muslim ni.. Dia adalah untuk golongan yang kita nak memberikan persepsi positif tentang Islam. Itu tujuan dia. So, bila zakat kita berikan untuk tujuan nak memberikan apa.. Persepsi yang positif kepada golongan bukan Islam ni di mana fatwa tu disebut golongan '*Muallafah Kulubuhum*' iaitu diberikan untuk kita nak harmonikan sikap dia, dan juga adalah untuk kita nak bagi dia persepsi yang baik tentang Islam. Kita yang bagi tu dia ada syarat pula, syarat tu dia atas apa yang ditimbangkan dengan kemaslahatan oleh *ulul amri*, dan ia diberikan kepada golongan-golongan yang bukan Muslim daripada kalangan Musyrikin di zaman Nabi SAW termasuklah kepada pemimpin-pemimpin mereka seperti dari Riwayat yang *soheh*. Jadi sebab tu kita bagi zakat.

R: Hmmmm... Jelas.

E2: Tapi bila awak tanya kat kami adakah diambil kira aspek-aspek berkaitan dengan sosial ekonomi atau lain-lain, dia ada dua jenis sebenarnya. Kalau tengok pada zakat kepada non-Muslim tu ultimate dia adalah nak bagi mereka jinak kepada Islam. Tajuk dia pun nak *taklif*. Jadi you buat dalam binang pengajian Islam ka bidang apa?

R: Saya punya bahagian Islamic Finance and Banking

E2: Okey Islamik lah kan?

R: Haah.

E2: So saya boleh cakap macam tu. Jadi ultimate dia adalah untuk nak taklif tu, untuk nak mengharmonikan sikap dia kepada Islam. Aaa jadi, kalau tengok kepada isu tersebut, satu adalah untuk nak bagi ultimate dia adalah untuk nak bagi mereka ni, nak mezhahirkan syiar Islam. Tu satu. Yang kedua, dalam masa yang sama kita bagi tu ada dua jenis orang lah satu golongan yang dia tak susah tapi kita nak jinakan hati dia daripada Islam nak bagi dia persepsi yang mulia. So ada orang yang kita bagi kerana kita nak jinakan dia ada orang yang kita bagi tu kerana kita nak, kita kata kerana dia susah so dalam masa tu kita nak jinakkan hati dia. So syarat hukum tu takdak. Syarat hukum tu kita nak expect socio-ekonomi takda. Takda langsung syarat hukum tu. So takda keperluan pun untuk syarat-syarat ekonomi sebab dia bukan untuk asnaf fakir miskin. Asnaf fakir miskin tu orang Islam.

R: Ya betul.

E2: Dia takde kaitan dengan latar belakang socio-ekonomi dia, keperluan dia. No, takde isu. Tapi bila contoh kita pergi takkan kita sewenang-wenang nak bagi dekat orang kaya. So apa yang kita lakukan ni mungkin orang salah faham, orang ingatkan MAIPs ni sewenang-wenangnya bagi orang non-muslim, boleh minta 100% kat kita. No, no, no it doesn't look like that. Kita buat program dakwah. Contohnya kita turun ke hospital, kita dapati ada yang Muslim dan non-Muslim. So takkan kita nak skip pulak kepada non-Muslim tu. Tak harmoni pandangan daripada Islam. Ooo kenapa Islam mcm tu. Yang

kedua contohnya kita turun kita pergi bagi bantuan kepada orang golongan terbakar. Kami bagi bantuan terbakar kepada peniaga-peniaga di pasar borong yang kebanyakan orang miskin. So mereka tu kebakaran, hilang atau benda. Adakah kita perlu skip untuk non-muslim? So that is become problem for us. Itu yang menjadikan kita, kita ambil untuk dalam aspek nak mengharmonikan. So kita bagi kepada non-muslim because of that. Bukan sewenang-wenangnya. Okay.

R: Okay seterusnya soalan kedua, apakah kaedah yang disyorkan oleh tuan dalam pemberian zakat kepada bukan Islam dan adakah terdapat perbezaan dalam kaedah pemberian zakat kepada Muslim dan bukan Muslim?

E2: Saya dah jawab tadi tu. Sebenarnya soalan ni itulah soalan ni dia tak memahami fatwa tu. So bila you kaitkan bantuan kepada bukan Islam nak dikaitkan dengan bantuan kepada Islam so maksudnya you tak faham and kebanyakan orang tak faham fatwa tersebut. Fatwa tu dia doesn't touch isu-isu yang berkaitan dengan apa fakir dan juga miskin. Dia tak touch dia takkan tu dia touch kita bagi bantuan tu adalah untuk dia bagi dia nak jinakkan dia kepada Islam, nak kenalkan Islam kepada dia. Oh bagus ni Islam. How? Kami buat program macam-macam. Contohnya tu kita turun kita buat program kayuhan dengan golongan non-Muslim. Bila kita buat program kayuhan dengan Tuanku Raja Muda Perlis kenal kan? Puan orang mana?

R: Saya orang sini.

E2: Tau dak MAIPs dok buat program kayuhan petang kayuhan MAIPs peduli?

R: Ada tengok.

E2: Nanti puan tengok dekat facebook kami memang hari-hari kita ada buat program. Ok so bila kami buat program kayuhan dengan golongan non-Muslim dan bagi sambungan, so dia start tanya, ini sumbangan apa? Sumbangan zakat? Ok why are you doing that? so kita bagi tau ok because this is Islam. In Islam 2.5% out of our total income have to give of charity. The charity the zakat is a mandatory for the Muslim to pay because our function is to do to submit the submission to Allah SWT and also to get involved with the community issues. So dia kata oh ok dia baru tau Islam that. So kita harmonikan pandangan dia. So kalau tanya kat saya apa cadangan kami, cadangan kami adalah setiap ulil amri yang nak melaksanakan, *ulil amri* tu *amil* zakat lah. Ulil amri itu majlis agama yang nak melaksanakan urusan pihak pengurusan agama Islam ni hendaklah tau dulu dalam konteks apa dia nak bagi. Kalau dia bagi semata-mata nak bagi bukan kerana tujuan dakwah, tak boleh bagi. So kalau dia tanya kat saya apa cadangan adalah untuk menjinakkan balik pada fatwa tad. Tujuan dia bagi apakah hasrat daripada sumbangan tu adalah untuk menjinakkan hati kepada Islam. So mekanism dia adalah kena pastikan whatever sumbangan kita bagi tu adalah dapat menjinakkan hati kepada Islam tak boleh benda yang kita bagi tu kena kita nak bagi kerana dia miskin. No! It's not that. It's because kita nak bagi dia harmoni pandangan dia terhadap Islam. Kalau puan tanya apa beza Muslim dengan bukan Muslim, dia tak terkait. Kalau puan tanya soalan tu apakah terdapat perbezaan kaedah pemberian dia tak ada kaitan. Kita tak boleh compare sumbangan kita pada 8 asnaf lain; fakir, miskin, fi sabi lillah, ibnu sabi, al-gharimin, dia tak leh compare because that is for the Muslim. Tapi kalau ni untuk ada *taklif* untuk golongan yang kita nak kita jinakkan hati kepada Islam. Dia tak boleh compare. Kalau

agihan-agihan lain bolehlah kita bagi. Kalau contoh *gharimin* orang berhutang kita ada mekanisme orang berhutang kalau golongan *fi al-qarb* mereka yang terbelenggu fizikal kita ada mekanisme kita tapi you cannot compare that our mekanisme tak boleh compare dengan sumbangan kita bagi pada muslim. Yang kita boleh buat adalah kita kena 'strengthen' supaya kita boleh dapatkan betul-betul tujuan dan maksud daripada pengagihan zakat kepada non-Muslim itu adalah untuk taklif, untuk menjinakkan hati dia kepada Islam.

R: Ok ni non-Muslim kalau dia dapat bantuan dia datang sini jugalah?

E2: Tak, kami yang buat mission tu.

R: Ooo.. ok, ok, ok.

E2: Tu salah faham. Sebab kalau dia datang tiba-tiba nak minta dekat kita, maksudnya kita tak harmonikan dia. It's not our mission, their mission. So, our mission we have to go, not their mission. Kalau dia mai sini je sebab apa? Kalau dia kata saya datang sini untuk menjinakkan hati kepada Islam. No, no! You nak minta duit je. No, no this is not mean that. Kami punya konsep adalah kami nak melaksanakan dakwah bukan kerana kita nak bagi duit untuk nak bagi Islam itu rasuah! We don't want to do that nanti dapat maksud rasuah ke? No, no, no, no it's not rasuah. Dia adalah mission, our mission kita turun kita dakwahkan mereka kita bagi dia pengharmonian Islam. Bukan kita oh datang, wahai non-Muslim datanglah minta zakat pada MAIPs. No, no, no. Itu banyak negeri salah faham lagi.

R: Kalau saya tak datang saya tak faham juga.

E2: Hmm.. Banyak orang nak buat kita boleh bagi zakat kita yang buat, kita yang turun mission tersebut. Banyak orang daripada luar tak faham.

R: Ooo macam tu. Ok, ok, ok. Soalan seterusnya, ok berdasarkan yang saya faham, pemberian zakat ni boleh dijadikan sebagai satu medium dakwah kepada golongan bukan Islam.

E2: Ya betul.

R: Jadi, apakah implikasi pemberian zakat kepada golongan bukan Islam dari pandangan tuan terhadap masyarakat Islam dan bukan Islam, dan juga adakah terdapat faktor-faktor tertentu yang boleh dipertimbangkan dalam hal ni.

E2: Macam yang saya katakan tadi kena faham dulu kita pergi tu because of our mission kita nak memberikan dia pengharmonian kepada Islam. Bukan kita buat iklan you datang minta. No! Itu tak betul. Ok so kalau tanya apa implikasi-implikasi ni Alhamdulillah kita buat program ni selalunya kita bagi sumbangan bila kita turun ke lapangan kita buat program penerangan tentang agama Islam. Lepas tu kita bagi sumbangan ok dalam Islam kita ada zakat kita bagi sedikit sumbangan bagi barang-barang ada hadiah kat dia orang, buku-buku, supaya dia orang tahu tentang apa itu Islam. Kita taklah semestinya kita kata kita ni nak suruh dia masuk Islam sekarang, no, no, no. It's just to get them know about our religion. Itu konsep kita. Jadi kalau kita faham kaedah tu adalah untuk nak memberikan mereka persepsi yang baik tentang Islam so zakat ni Alhamdulillah bila kita buat tu kita banyak berinteraksi dengan non-Muslim. Kita turun buat program dekat gereja, kita turun buat program dekat tempat program Buddhism, kita kadang kita lawat

dekat tempat-tempat mereka ada dengan dan kita jemput mereka datang kat masjid kita ada setiap bulan puasa kita akan jemput mereka datang ke masjid kami terang ini mimbar ini Quran ini azan macam ni solat kami macam ni just to let them know about Islam. Dia orang masuk dia orang hormat kita sebagainya.

R: Non-Muslims tu mereka datang sebab mereka berminatlah?

E2: Kami jemput siapa nak mai, mai lah?

R: Kiranya dia orang sendirilah willing untuk datang kan?

E2: Correct! Kita tak ada paksa dia orang datang lah.

R: Kira tak ada paksaan kat situ kan.

E2: Kemudian kami tubuhkan satu pusat dakwah kita nak namakan sebagai Perlis Centre of Wisdom. Perlis Centre of Wisdom tu dekat depan Bank Islam tu. Setiap minggu dia orang buat program dakwah tu pun dakwah kepada dekat-dekat dengan apa dengan kita punya jeti dan sebagainya. So nampak bagus lah orang faham lah. Tapi yang seronoknya dia orang ada masalah dia orang tanya dekat kita. Dia orang buat program Chinese New Year dia orang jemput MAIPs. So that's the impact. Tapi ada juga impact-impact yang tak apa nak cantik lah kepada bukan Muslim sebabnya yang macam puan faham tadi. Tapi alhamdulillah bila kita terangkan dia orang tak adalah isu. Bagus lah itu tujuan sebab dalam peruntukan Islam kita benarkan sebahagian tempat, mungkin kata Mu'alaf ni adalah untuk orang yang baru masuk Islam. Kita tak nampak Mu'alaf adalah golongan yang kita nak jinakkan kepada Islam dan orang yang baru masuk Islam dan dia orang masih lagi tidak mengayuh Islam sepenuhnya. Itu Mu'alaf dalam kita punya enactment

kekeluargaan Islam. Mu'alaf itu ditakrifkan sebagai golongan yang baru masuk Islam. Kemudian fatwa kita pula specify lagi tempoh berapa lama. Tempohnya adalah 5 tahun kalau tak lagi faham Islam sepenuhnya boleh lagi prolong. Yang kedua fatwa kita pula kata yang belum lagi Islam tetapi kita nak jinakkan kepada Islam juga Mu'alaf. Itu dua nas yang kita guna dari sudut undang-undang dalam enakment, dalam tafsiran kepada maksud Mu'alaf dalam enakment undang-undang keluarga Islam dan juga dalam fatwa yang dikeluarkan oleh Raja dan Mufti.

R: Kalau macam saya nak dapatkan statistik berapa orang yang peluk Islam itu boleh ke?

E2: Yang tu kena pergi Jabatan Agama kalau nak tahu berapa orang masuk Islam.

R: Ooo.. ok ok ok ok

E2: Hmm Okay? InshaAllah. Selalu kami turun tu dengan NGO kami dengan pusat dakwah itu.

R: Ooo Okay.

E2: Ok ada lagi soalan?

R: Maksudnya selain daripada buat macam program ada tak macam pergi ke rumah ke?

E2: Itu programlah tu.

R: Ooo okay.

E2: Kami turun ke lapangan masuk ke rumah dia orang macam tu juga kita lakukan. Ok lagi?

R: Nak tanya pendapat tuan kan? Kan macam sesetengah orang kan dia salah faham dia terus macam buat kesimpulan sendiri, So apa pendapat tuan supaya dia orang ni tak berfikiran ke arah yang negative.

E2: Tu itulah that's a human.

R: Tak semua yang ada rasa ingin tahu mencari kan?

E2: Tapi pada saya kalau nak betulkan tu kena datang tengok kebanyakan opportunity semak dengan mereka yang membuat dasar baru kita akan tahu apa tujuan dan apa maksudnya.

R: Ehemmm. Saya rasa yang tu ja kot. Terima kasih.

E2: Fatwa dah tengok dah?

R: Haa fatwa-fatwa tengok dah.

E2: PhD ke Master?

R: Master. Hmm

E2: InsyaAllah. Ok all right insyaAllah kalau apa nanti boleh mai balik kalau nak tanya-tanya.

R: Okay.

E2: Hope menjawab soalan.

R: Menjawab. Terima kasih banyak.

Appendix I: Interview Transcript

Interview with Expert 3 from Perlis Centre of Wisdom (PCW)

Date: 21st August 2024

Time: 12:10 PM

Location: Expert's Office

Expert: Marcellus Mourine (Manager)

Melalui perbualan ini, buat satu ayat perenggan beserta penerangan dan quote ayat yang E3 jawab, berkenaan dengan bentuk pemberian zakat yang diberikan kepada muallaf dan bukan islam serta aspek penilaian yang dilihat sebelum diberi zakat.

R: Bismillah sebelum saya mula ni nak dapatkan background tuanlah.

E3: Haah boleh.

R: Okey sebelum tu nama penuh?

E3: Marcellus Mourine. Tu kira nama betul nama original. Memang tak tukar nama. Ada orang bagi nama aidil tapi secara rasmi nama saya Marcellus Mourine. Saya tidak memilih untuk merasmikan nama Islam. Selagi nama itu tidak ada kaitan dengan benda-benda yang tak sepatutnyalah.

R: Ya betul. Tuan dah 10 tahun kan convert?

E3: Since 2014, haa betul lebih kurang 10 tahun.

R: Alright. Sebelum tertubuhnya PCW, ada OCMP kan? Sekarang OCMP tu masih diteruskan ka?

E3: Iya, masih diteruskan oleh brother Zamri. Dia asalnya macam ni dulu adalah pusat dakwah MAIPs, so MAIPs dia nak pusat dakwah ada nama yang tidak terlalu ke arah pusat dakwah macam tu.

R: Hmmm.

E3: So, brother Zamri Vinoth you know, CEO One Centre Malaysia mencadangkan nama One Centre Malaysia. So bila dah beroperasi lama, and then Dr Zamri juga ada planning lain, and kontrak dia pun dah habis, aaa dia berbincang dengan MAIPs untuk bawak nama One Centre Malaysia ni dan MAIPs pun bagilah. Sebab OCM ni, Dr Zamri fikir dia memang nak bawak and MAIPs membenarkan. So, bila nak rebrand balik nama, pusat dakwah ni, Tuanku Syed Faizuddin berkenan untuk memberi nama Perlis Centre of Wisdom (PCW) atau dikenali sebagai WISDOM. OCMP adalah dari tahun 2017, tapi rebrand balik tahun 2023. Sama ja. Cuma One Centre Malaysia dia masih aktif atau tidak? Ya masih berjalan di bawah Dr Zamri Vinoth.

R: Seterusnya, sepanjang program, dalam bentuk apa pemberian zakat tu sama ada dari segi buku ka cash ka hamper?

E3: Alright. Okay zakat kepada muallaf atau bukan Islam?

R: Dua-dua.

E3: Dua-dua, okay. Nak jelaskan dululah, bila kami mengoperasikan PCW ni, melalui jawatankuasa MAIPs yang dipengerusikan oleh yang dipertuan MAIPs iaitu Tuanku Syed Faizuddin iaitu pemangku raja Perlis lah. Telah membuat Keputusan untuk mendanai pusat dakwah ni. So, kami punya dana keseluruhan untuk tahun ini lah lebih kurang RM800,000, dan tahun lepas lebih kurang RM700,000 lebih (untuk tempoh setahun). Ok so dana yang kami gunani dan zakatlah. Melalui program-program kami, kami ada salurkan juga bantuan zakat kepada muallaf dan non-Muslim. Dalam bentuk apa kami bagi, contoh dalam program-program hari berbuka puasa atau program yang melibatkan muallaf. Kita akan bagi dalam bentuk wanglah. Tapi itu selalunya kami bagi, kami tidak menggunakan duit kami yang sedia ada, kami akan buat proposal kepada MAIPs untuk memohon sumbangan zakat kepada muallaf dan non-Muslim. So, kami akan bagi nama, dan kami yang menilai. Muallaf of course layaklah kerana tergolong dalam saudara baru. Boleh kategorikan muallaf ni salah satu cabang dia adalah saudara baru. Non-muslim pulak kena ada penilaian.

R: Contoh penilaian tu?

E3: Kayu ukur kita sama ada non-muslim tergolong dalam muallafah qulubuhum atau tidak. Dalam surah at-taubah ayat 60 menerangkan muallafah qulubuhum itu adalah orang yang dijinakkan hatinya. So muallafah qulubuhum ni, orangnya layak menerima zakat. So berlaku perbincangan di kalangan ulama'. Secara zahirnya, kami akan memilih non-Muslim ini circle dia adalah Masyarakat Muslim ataupun dia keluarga saudara baru. Non-muslim yang kita bagi zakat ni antaranya Dr Athiratan. Kenal Dr Athiratan?

R: Tak.

E3: Dr Athiratan adalah pensyarah dekat UKM, juga seorang revert dan orang Perlis. Dia dari family siam dan beragama Buddha. Family ni kebanyakannya kami bagi beberapa orang anggota family dia termasuk ayah dan kakak dia. Kita bagi zakat, tu saya ada bagi no dia Kak Arissa Tan. Kita bagi bantuan zakat non-muslim kepada diorang. Selain itu jugak, kita bagi ada non-muslim yang kita nampak genuine. Dia baik dengan kita. Dia bukan Islam tapi dia selalu berbincang dengan kita, kita bagi zakat dengan mengharapkan mudah-mudahan pemberian zakat itu jinaklah hati dia kepada Islam. Bukan bayar dia. Paling banyak MAIPs bagi RM400. Alright, itulah kayu ukur dia cara kami menilai. Non-muslim ni memang yang kami approach. Ada juga yang kami mintak tolong contohnya kami mintak tolong berhubung dengan gereja Baptist dekat sekolah derma tu kita mintak senarai nama. Kita akan nilai dan cek dulu. Ada yang baru ni dah tua dah. So kita ajak mereka datang masjid then diorang datang so diorang ada kecenderungan untuk tahu Islam.

R: Diorang willing sendiri untuk datang kan.

E3: Iya, kita ajak diorang kan kerana ada non-muslim yang takut nak datang masjid. Ada yang kita ajak diorang tak mau. So bila kita ajak then mereka datang so kita boleh kategorikan mereka muallafah qulubuhum kerana mereka ada kecenderungan, ada harapan hati mereka untuk dijinakkan kepada Islam.

R: Seterusnya boleh saya dapatkan statistic dak berapa orang yang pernah peluk Islam sepanjang program dakwah dilakukan?

E3: Anggaran tahun ni dan tahun lepas dalam 200 orang yang memeluk Islam. kebiasaanya kita buat dalam majlis, kita bagi orang nampak. Tahun lepas kita adakan di masjid kampung

gial. Lepastu MAIPs ada buat jugak di kariah-kariah ada je diorang bagi yang bukan melalui kami. Ada juga melalui kariah-kariah masjid. Kalau tahun ni kita buat dekat masjid Alwi pun ada MAIPs buat sumbangan zakat kepada non-muslim melalui diorang punya kayuhan yang kami tak terlibat. Adapaun yang datang dengan kami, kami hanya beri hamper saja, barang keperluan. Kadang-kadang kita kerjasama dengan NGO bagi barang keperluan tapi berdasarkan penilaian lah kerana menggunakan duit zakat.

R: Sumbangan tu hanya diberikan melalui program yang dijalankan sahaja lahnkan.

E3: Iya. Supaya kita nak bagi orang nampak. Jarang non-muslim yang datang pada kami dia nak mintak bantuan. Bukan tiada tapi jarang. Adapun kami akan menilailah dan ada yang kami tolak. Ya begitulah. Duit zakat ni kena hati-hatilah.

R: Ya betul-betul.

E3: Okay?

R: Terima kasih banyak tuan menjawab soalan-soalan saya.

E3: Ya baik sama-sama.

Appendix J: Interview Transcript M1

Interview with researcher (R) and muallaf 1 (M1)

Date: 21st August 2024

Location: Office Perlis Centre of Wisdom

Informant Name: Anjila, J. Binti Suali

R: Assalamualaikum puan. Sebelum kita mula boleh saya tau nama penuh puan?

M1: Nama saya Anjila J Binti Suali.

R: Berapa umur puan?

M1: Saya berumur 33 tahun.

R: Puan dah kahwin?

M1: Ya kawin dah.

R: Agama puan sekarang?

M1: Saya beragama Islam.

R: Puan kerja sebagai apa?

M1: pengasuh.

R: Hmm.. Saya difahamkan puan adalah seorang muallaf dan juga penerima zakat kan.

Berapa lama dah puan terima zakat?

M1: Saya terima zakat selama 5 tahun.

R: Biasanya puan dapat zakat dalam bentuk apa?

M1: Saya pernah terima hamper makanan dan keperluan asas macam beras.

R: Puan dapat bantuan tu secara berdepan bagi tangan atau macam mana?

M1: Saya dapat bantuan tu melalui program dakwah.

R: Okay. Pada pendapat puanlah kan, apakah implikasi yang puan dapat sepanjang pemberian zakat ini diberi kepada puan?

M1: Bagi pendapat sayalah, bantuan zakat dapat memperluas pengetahuan dan pemahaman saya terhadap agama Islam dan juga ia menunjukkan bahawa zakat bukan sahaja berfungsi sebagai bantuan material tetapi juga sebagai alat pendidikan dan dakwah yang berkesan dalam mendekatkan muallaf seperti saya kepada ajaran Islam. Selain itu, pemberian zakat ni bagi peranan dalam mengekalkan hubungan harmoni antara pelbagai agama dan juga saya dapat lihat bagaimana zakat boleh menjadi medium untuk memperkukuh hubungan antara masyarakat yang berbilang agama, seterusnya menyumbang kepada keamanan sosial dan integrasi. Akhir sekali saya nampak yang zakat ni dapat zahirkan keindahan dan keharmonian Islam serta memberi kesan positif terhadap pandangan masyarakat terhadap Islam, selain menonjolkan nilai-nilai kasih sayang, keadilan, dan kebersamaan dalam agama ini.

R: Baik puan terima kasih kerana sudi meluangkan masa untuk menjawab soalan saya.

M1: Ya sama-sama.

Appendix K: Interview Transcript M2

Interview with researcher (R) and muallaf 2 (M2)

Date: 21st August 2024

Location: Office Perlis Centre of Wisdom

Informant Name: Asyraf Taufiq

R: Assalamualaikum tuan, terima kasih kerana meluangkan masa untuk ditemubual. Sebelum kita mula, boleh saya tahu nama penuh tuan?

M2: Nama saya Asyraf Taufiq.

R: Berapa umur tuan?

M2: 35 tahun.

R: Tuan dah berkahwin?

M2: Ya, dah kahwin.

R: Apakah agama tuan sekarang?

M2: Saya beragama Islam.

R: Pekerjaan tuan?

M2: Saya bekerja sepenuh masa sebagai pengajar.

R: Saya difahamkan bahawa tuan adalah seorang muallaf dan juga salah seorang penerima zakat. Berapa lama dah tuan terima zakat?

M2: 3 tahun dah.

R: Okay. Biasanya tuan terima bantuan tu dari bentuk apa? Cash atau hamper ka?

M2: Cash sahaja melalui program yang saya join.

R: Nak tanya pandangan tuan sepanjang tuan terima zakat ni, apa kesan pemberian zakat kepada muallaf dan bukan Islam?

M2: Pertama kalau bagi saya zakat ni berperanan dalam memperbaiki keadaan ekonomi orang yang terima zakat lah. Sebabnya ia dapat bantu memenuhi keperluan asas, dan juga memainkan peranan penting dalam meningkatkan kestabilan ekonomi orang tu. Yang kedua, dapat baiki kehidupan sosial penerima dimana bantuan zakat dapat memberikan kesan positif dalam memperbaiki taraf hidup dan hubungan sosial, yang mungkin sebelum ini berada dalam keadaan terpinggir atau memerlukan sokongan komuniti. Ketiga, adalah mengekalkan hubungan harmoni antara pelbagai agama dan juga saya lihat zakat ni berfungsi sebagai perpaduan dan toleransi dalam masyarakat yang berbilang agama, yang membantu dalam mengurangkan ketegangan dan membina hubungan yang lebih erat antara komuniti. Last sekali pemberian zakat ni dapat menzahirkan keindahan dan keharmonian Islam dimana zakat bukan sahaja memberi manfaat material tetapi juga mencerminkan nilai-nilai mulia Islam kepada masyarakat, dan juga menunjukkan Islam ni sebagai agama yang mengutamakan keadilan, kasih sayang, dan kesejahteraan sosial.

R: Terima kasih tuan sudi berkongsi pandangan.

M2: Sama-sama.

Appendix L: Interview Transcript NM1

Interview with researcher (R) and non-Muslims 1 (NM1)

Date: 21st August 2024

Location: Office Perlis Centre of Wisdom

Informant Name: Tan Ai Tin

R: Salam sejahtera puan, selamat pagi. Sebelum say amula boleh tahu nama penuh puan?

NM1: Ya. Nama saya Tan Ai Tin.

R: Berapa umur puan?

NM1: 50 tahun.

R: Puan sudah berkahwin?

NM1: Ya, dah kawin.

R: Apakah agama puan?

NM1: Cina

R: Puan kerja apa?

NM1: Saya ambil upah mengemas rumah.

R: Okay baik. Puan adalah salah seorang penerima zakat kan. Berapa lama dah puan terima zakat?

NM1: 5 tahun dah.

R: Bentuk bantuan zakat yang macam mana puan pernah terima?

NM1: Saya pernah erima dalam bentuk tunai sahaja.

R: Bagaimana bantuan zakat tersebut disalurkan kepada puan?

NM1: Secara cash depan-depan.

R: Okay. Saya nak tanya pandangan puan apakah implikasi pemberian zakat yang puan dapat apabila menerima bantuan zakat ni?

NM1: Saya rasa ia membantu mengekalkan hubungan harmoni antara pelbagai agama. Dimana bantuan zakat boleh menjadi alat perpaduan dalam masyarakat yang berbilang agama, yang membantu dalam mengurangkan prasangka dan memperkukuhkan hubungan antara komuniti yang berbeza. Dengan membantu bukan Islam, zakat juga menyampaikan mesej bahawa Islam adalah agama yang mengutamakan keadilan, kesejahteraan, dan kasih sayang untuk semua. Itu sahaja.

R: Okay baik puan terima kasih sudi luangkan masa menjawab soalan saya.

NM1: Ya baik sama-sama.

Appendix M: Interview Transcript NM2

Interview with researcher (R) and non-Muslims 2 (NM2)

Date: 21st August 2024

Location: Office Perlis Centre of Wisdom

Informant Name: Sim

R: Hi puan, selamat pagi. Saya boleh panggil nama puan apa ya?

NM2: Panggil saya Sim.

R: Berapa umur puan?

NM2: 41

R: Puan Sim dah kahwin?

NM2: Ya sudah berkahwin.

R: Agama puan apa?

NM2: Siam

R: Boleh saya tahu pekerjaan puan?

NM2: Suri rumah saja.

R: Okay puan Sim. Puan Sim merupakan seorang penerima zakat kan. Berapa lama puan dah terima zakat?

NM2: 4 tahun dah saya pernah dapat.

R: Bentuk bantuan zakat yang macam mana puan pernah terima?

NM2: Dalam bentuk tunai dan hamper.

R: Bagaimana bantuan zakat tersebut disalurkan kepada puan?

NM2: Saya joint program lepas tu depa bagi bantuan di situ.

R: Bagi pendapat puan Sim, apakah implikasi yang puan dapat dalam terima bantuan zakat ni?

NM2: Sepanjang saya joint program dakwah ni, membantu saya meningkatkan pengetahuan tentang agama Islam dan juga menjadi alat untuk memperkenalkan dan mendekatkan golongan bukan Islam kepada nilai-nilai dan ajaran Islam, yang secara tak langsung memperbaiki persepsi bukan Islam terhadap agama Islam. Lepas tu, dengan bantuan zakat ni dapat kekalkan lah hubungan harmoni antara kita pelbagai agama ni kan. Dan jugak dapat bantulah, mengurangkan prasangka dan memperkukuhkan hubungan antara kita yang berbeza agama ni. Lagi satu dengan bantuan yang saya terima ni, menunjukkan Islam adalah agama yang mengutamakan keadilan, kesejahteraan, dan kasih sayang untuk semua.

R: MashaAllah terima kasih banyak puan sudi luangkan masa bersama saya.

NM2: Sama-sama dik.