

The Roles of Zakat Towards Maqasid Al-Shariah and Sustainable Development Goals (SDGs): A Case Study of Zakat Institutions in East Malaysia

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ABSTRACT

Purification of wealth, eradication of poverty, and socio-economic development are among Zakat's frequently claimed ultimate purposes. A sound Zakat management system is goal-oriented and works to achieve those goals. Zakat collection and distribution activities must materialize Zakat objectives by applying objectives-driven techniques. This study examines how Zakat management, collection, and distribution are consistent with Maqasid Al-Shariah and the Sustainable Development Goals (SDGs). This qualitative study analyses secondary data from East Malaysian Zakat institutions. The study's findings indicate that both Zakat institutions in East Malaysia, namely the Bahagian Zakat dan Fitrah of the Sabah Islamic Religious Council (MUIS) and the Tabung Baitulmal Sarawak of the Sarawak Islamic Council (MIS), are operating following the Maqasid Al-Shariah objectives and several Sustainable Development Goals (SDGs) agenda. Both Zakat institutions should strive for continuous improvement.

Keywords: *Zakat, Maqasid Al-Shariah, Sustainable Development Goals (SDGs), Sabah and Sarawak, Malaysia*

INTRODUCTION

Zakat is one of the first obligations introduced in Islam, and among its primary goals is to purify one's heart of wrong desires and instill feelings of empathy and sympathy. Zakat also has a literal goal of cleansing one's riches. To fully grasp the Zakat obligation's purposes, every Muslim should examine the definition of Zakat from a practical perspective. The majority of Muslim scholars define Zakat as collecting a percentage of wealth from wealthy individuals to be transferred to eligible Zakat recipients, known as asnaf, upon fulfillment of all Zakat conditions. Zakat-eligible wealth must meet numerous criteria, including the owner being a Muslim, sane and free, having total ownership, meeting the haul (a full lunar year), and meeting the nisab (exceeding the threshold of 85 grams of gold). If one examines the topic more closely, Zakat is the process of transferring a portion of one's

wealth from the affluent to the impoverished and in need. There are eight individual beneficiaries of Zakat, referred to as asnaf, namely the poor, the needy, the Zakat administrator, the one who converted to Islam, an enslaved person to be liberated by the owner, a debtor, and those who are in the way of Allah's sake. The Quran explicitly mentions the eight asnaf in Surah Al-Tawbah:

إِنَّمَا الْصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسَاكِينِ وَالْعَلَمَاءِ وَالْمُؤْمِنَةِ
فُلُوْبُهُمْ وَفِي الرِّقَابِ وَالْعَلَمَاءِ وَفِي سَبِيلِ اللَّهِ وَأَبْنَى السَّبِيلِ
فَرِيضَةٌ مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ {60}

"Alms-tax is only for the poor and the needy, for those employed to administer it, for those whose hearts are attracted 'to the faith', for 'freeing' slaves, for those in debt, for Allah's cause, and for 'needy' travelers. This is 'an obligation from Allah. And Allah is All-Knowing, All-Wise."

(The Holy Quran, 9: 60)

Additionally, Zakat has been identified as a means of eradicating poverty and improving people's socio-economic situation. Zakat highlights the critical nature of people's well-being, particularly the poor and those in need, and is so accurate that it has been made obligatory in Islam. As a result, Islam places a premium on the needs of the impoverished and marginalized. The purpose is to instill in the masses a sense of community responsibility for alleviating poverty that disproportionately affects the poor and assisting them in obtaining the necessities of life. Poverty is a global scourge that has spread like cancer throughout humanity's lengthy history. While this is not exclusive to the Muslim community, it does occur in other societies.

Nonetheless, here comes the role of Zakat in averting further deterioration of the situation. Apart from that, Zakat and welfare alleviation have a long and illustrious history and connection. Indeed, the symbiotic relationship between Zakat and socio-economic development and the living conditions of people, notably asnaf, is unique in Islam. Thus, Zakat's function in poverty eradication, uplifting the standards of living of asnaf, and socio-economic enhancement are inextricably linked to efficient management, collection, and distribution of Zakat and implementation of goal-oriented strategies and approaches. Failure to remove poverty and improve people's lives may have negative consequences, such as a stagnant economy and underperformance, affecting the entire nation.

Islam has established several objectives for the revelation of Shariah, also known as Maqasid Al-Shariah. These Shariah aims to preserve the interests of humanity, particularly in five vital areas: protection of religion, protection of life, protection of intellect, preservation of lineage, and protection of wealth or property. Regarding protecting the interests of asnaf, Zakat

obligation is generally matched with these Shariah goals. Nonetheless, in light of the need to preserve the aspects mentioned earlier, its approaches are, in some fashion, prominently integrated into the Sustainable Development Goals (SDGs). Several SDGs objectives parallel those of the Maqasid Al-Shariah. Eventually, the Sustainable Development Goals (SDGs) can function as a complement to Maqasid Al-Shariah. As the obligation of Zakat is presumed to conform with the Maqasid Al-Shariah, the same presumption can be applied to the SDGs; in other words, Zakat management, collection and distribution are assumed to be aligned with the SDGs. However, much research is required to assess and support the notions above.

In Malaysia, specifically in the states of Sabah and Sarawak (otherwise known as East Malaysia collectively), each state has its Zakat institution handled directly by the state government. For Sabah, the Bahagian Zakat dan Fitrah of the Sabah Islamic Religious Council (MUIS) is a fully empowered organization responsible for managing, collecting, and disbursing Zakat throughout the state. In Sarawak, the Tabung Baitulmal Sarawak, Sarawak Islamic Council (MIS), is the authoritative authority overseeing Zakat's management, collection, and distribution. Both institutions have undergone numerous adjustments and enhancements to strengthen Islam's teachings, assist the poor in escaping poverty, and better serve the Muslim community in the states. These Zakat institutions likewise confront significant obstacles in managing Zakat affairs, as both states are classified as among the poorest in Malaysia, with the highest proportion of poor people.

This study aims to determine how Zakat institutions, notably in East Malaysia, have contributed to achieving Maqasid Al-Shariah aims and the Sustainable Development Goals (SDGs) agenda. Additionally, the study examines the three

critical characteristics of a Zakat institution's operation: institutional administration, Zakat collecting, and Zakat distribution. These three dimensions are analyzed to determine their significance concerning the Maqasid Al-Shariah and the Sustainable Development Goals (SDGs). Additionally, one of the most critical components of the study is to examine the Maqasid Al-Shariah objectives and Sustainable Development Goals (SDGs) incorporated into the distribution of Zakat by the two institutions to achieve both critical aims and goals. The study is divided into several subtopics: an introduction to Maqasid Al-Shariah and the Sustainable Development Goals (SDGs), Zakat analyses involving the three dimensions of Zakat operationalization, and finally, a conclusion and recommendation to both Zakat institutions to achieve the Maqasid Al-Shariah and SDGs objectives and goals, respectively.

LITERATURE REVIEW

In general, the collection and distribution of Zakat in a country or state are administered through Zakat institutions or Baitulmal. This entity is responsible for Zakat fund collection, management, distribution, and supervision (Razimi et al., 2016; Zainal et al., 2016). The management of the Zakat administration is satisfactory, notwithstanding some efficiency and transparency concerns (Omar, 2019; Owoyemi, 2020; Rusydiana & Al Farisi, 2016; Taha et al., 2017). These factors are expected to have a significant long-term impact on the collection and distribution of Zakat. According to Wahid et al. (2015) and Tajuddin et al. (2016), if the aspects of Zakat distributions to eligible asnaf are given the attention they deserve, concerns such as alleviating asnaf situations and promoting economic growth can be solved through effective Zakat distributions. In addition, several studies by Hussain et al. (2012) and Sukeri et al. (2017) argued that Zakat payers

have negative perceptions toward Zakat institutions, namely public distrust, alleged mismanagement of Zakat funds, and ineffectiveness of Zakat distribution to eligible asnaf, which contributes to their opinions of inefficient Zakat collection and distribution management. Taha et al. (2017) emphasized that this circumstance eventually dissuades Zakat payers from paying Zakat through institutions; instead, they opt to pay Zakat directly to eligible asnaf. A significant amount of information regarding the comprehensive procedure of Zakat distributions to eligible asnaf is believed to be classified.

Scholars and academicians have conducted several studies on Zakat and its relationship with the Maqasid Shariah. For example, Rahman (2019) asserted that various Zakat distribution channels are consistent with the spirit of Maqasid Shariah. Nonetheless, the study contrasted the distribution channels to the Sustainable Development Goals and found that several are compatible with Zakat distributions. Haron et al. (2010) argued that Zakat distributions are essential in alleviating poverty in Muslim-majority countries while being consistent with the Maqasid Shariah regarding developing asnaf. According to several studies, every Zakat distribution method should consider the fulfillment of the Maqasid Shariah instead because almost all distribution approaches are suitable to the Maqasid Shariah, and Zakat institutions should push their efforts to safeguard the Maqasid Shariah (Rahman and Ahmad, 2010; Hapsari and Abidin, 2016). In their study, Hudayati and Tohirin (2019) emphasized that the undertaken programs and Zakat distributions should comply with Maqasid Shariah and benefit several identified stakeholders.

In addition, Shaikh and Ismail (2017) identified that Zakat could help to reduce income disparities between the rich and the poor and plays specific roles that contribute

to sustainable development in areas such as zero hunger, no poverty, good health and well-being, and reducing inequalities. Nonetheless, Harianto (2018) elaborated in his study on Zakat that the Zakat plays a significant role in alleviating poverty and ensuring the recipients' sustainable livelihood and supports Sustainable Development Goals. Furthermore, it is stated that Zakat is explicable in the Maqasid Shariah, as are some of the Sustainable Development Goals, such as zero hunger, no poverty, quality education, economic growth, and good health and well-being. Harahap (2018) emphasized the significance of Zakat distributions in the form of entrepreneurship assistance in achieving the Sustainable Development Goals' goal of no poverty, which can lead to tremendous socio-economic growth. Studies by Suprayitno (2018) and Fitriyani et al. (2019) stressed the significant relationship between Zakat and Sustainable Development Growth, which can be elaborated through the massive impact of Zakat on macroeconomic growth, consumption, and investment. Both studies proposed that sustainable economic growth can be achieved by providing better employment opportunities for asnaf to lift them out of poverty. Fortunately, Zakat currently prioritizes these issues because Shariah's poverty eradication and sustainable livelihood are enshrined. Implementing Zakat assistance programs to ensure zero hunger and optimizing Zakat aid are reflected in the Maqasid Shariah in Islam and Sustainable Development Goals (Zainal et al., 2019; Suriani et al., 2020).

METHODOLOGY

This qualitative study examines secondary data from two East Malaysian Zakat institutions, the Bahagian Zakat dan Fitrah of the Sabah Islamic Religious Council (MUIS)

and the Tabung Baitulmal Sarawak, Sarawak Islamic Council (MIS), for the states of Sabah and Sarawak, respectively. The data is then compared and contrasted with the Maqasid Al-Shariah and the Sustainable Development Goals (SDGs) in terms of Zakat management, collection, and distribution concerning both goals. Further evaluation of Zakat assistance schemes for asnaf on both Zakat institutions is being carried out to determine the parallelism of the schemes to Maqasid Al-Shariah and SDGs.

Maqasid Al-Shariah and Sustainable Development Goals (SDGs)

The notion of Maqasid Al-Shariah is a foundational concept in Islam that was first articulated by Al-Ghazali (1971) and then expanded upon by Al-Shatibi (1997). According to Al-Ghazali (1971), maqasid refers to the purposes of Islamic legal injunctions, which are to attain the true essence of Shariah in a broader sense, which is the realization of general benefits and the protection of humanity from harm and catastrophe. Al-Ghazali (1971) later classified this essence into three distinct categories: al-daruriyyat (the fundamentals), al-hajiyat (the complementaries), and al-tahsiniyyat (the embellishments). Al-Shatibi (1997) further expanded the al-daruriyyat (the basics) category by dividing it into two distinct sections: maqasid al-Shariah and maqasid al-mukallaf (individual). Through Shariah's legal injunctions, the maqasid al-Shariah should prioritize and safeguard five fundamental values: religion, life, intellect, lineage, and wealth/property. Table 1 summarises the five essentials of al-daruriyyat in the Maqasid Al-Shariah and the codes assigned by the author for the purpose of the study.

Table 1. The Maqasid Shariah concept as introduced by Al-Ghazali (1971) and later developed by Al-Shatibi (1997)

Maqasid Al-Daruriyyat (The Essentials)	Code of Maqasid
Protection of Religion	MS 1
Protection of Life	MS 2
Protection of Intellect	MS 3
Protection of Lineage	MS 4
Protection of Wealth/Property	MS 5

Source: Adapted from Al-Ghazali (1971) and Al-Shatibi (1997), with the inclusion of codes of Maqasid by the author for the purpose of the study

To address today's rapid world and economic concerns, the United Nations has established a comprehensive framework of objectives that must be achieved for the world's billion inhabitants to live sustainably in the future through its Department of Economic and Social Affairs. These objectives, collectively referred to as the Sustainable Development Goals (SDGs), are an expansion and enhancement of initial

goals, providing a more comprehensive and inclusive framework. The United Nations has selected 17 goals, including various critical areas that need to be researched and developed to achieve sustainable development. Numerous targets have been assigned to each aim as a guide to achieving the goals. Table 2 details the goals each nation should prioritize and accomplish by 2030.

Table 2. Sustainable Development Goals (SDGs) as outlined by the Department of Economics and Social Affairs, United Nations

Goals of SDG	Code of SDG	Targets
<i>No Poverty</i>	SDG 1	7
<i>Zero Hunger</i>	SDG 2	8
<i>Good Health and Well-being</i>	SDG 3	13
<i>Quality Education</i>	SDG 4	10
<i>Gender Equality</i>	SDG 5	9
<i>Clean Water and Sanitation</i>	SDG 6	8
<i>Affordable and Clean Energy</i>	SDG 7	5
<i>Decent Work and Economic Growth</i>	SDG 8	12
<i>Industry, Innovation, and Infrastructure</i>	SDG 9	8
<i>Reduced Inequalities</i>	SDG 10	10
<i>Sustainable Cities and Communities</i>	SDG 11	10
<i>Responsible Consumption and Production</i>	SDG 12	11
<i>Climate Action</i>	SDG 13	5
<i>Life below Water</i>	SDG 14	10
<i>Life on Land</i>	SDG 15	12
<i>Peace, Justice and Strong Institutions</i>	SDG 16	12
<i>Partnership for the Goals</i>	SDG 17	19

Source: Sustainable Development Goals, Department of Economic and Social Affairs, United Nations (2021)

RESULT

Zakat Analyses Within The Maqasid Al-Shariah And Sustainable Development Goals

(SDGs) Frameworks Of The Zakat Institutions In East Malaysia

The study's findings are presented in a descriptive manner using tables to facilitate

comprehension of the three critical aspects of Zakat operationalization, namely the management of the Zakat institution, the collection, and distribution of Zakat, all of which are inclusive of the Maqasid Al-Shariah and Sustainable Development Goals (SDGs).

The aspect of management of Zakat institution

This study postulates that Zakat institutions are critical in meeting the management requirements of Maqasid Al-Shariah. The Maqasid's fulfillment can be defined by each of its tenets, beginning with protecting the religion. The institution of Zakat dates back to Caliph Umar Al- Khattab's rule, when he commanded the formation of the first baitulmal, or treasury, in a Muslim nation. Zakat aims are better secured and preserved by Baitulmal, or as it is more commonly known nowadays, Zakat institutions. As Zakat is a central principle in Islam, achieving its objectives is inextricably linked to protecting the faith itself. Not only that, but the Zakat institution is also founded on the principle of life protection. Paying Zakat through Zakat institutions and then distributing Zakat funds to eligible asnafs enables the poor, needy, and disadvantaged to obtain basic requirements. The debtor can repay debts that could endanger his life. Zakat's inclusive role can be expanded by Zakat institutions implementing strategic initiatives to reach more eligible asnaf.

Intellect protection can be realized by sponsoring well-planned educational programs and activities. By establishing Zakat institutions, the government will relieve the burden of supplying basic educational necessities, teaching and learning materials, and an appropriate syllabus of Zakat educational topics for learning institutions. Regarding lineage protection, the Zakat institution is critical in creating the

kind of ethical values that Islam promotes. Additionally, through the proper administration of Zakat fitrah (alms upon individuals), each Muslim family member can be protected against evil and undesirable influences. The newly converted Muslim who received Zakat from the institution can also be covered, along with their offspring, from any exploitation resulting from poverty.

Similarly, the poor, needy, and their children can be better protected from exploitation due to poverty by receiving Zakat from the institution. The establishment of the Zakat institution is inextricably linked to improving Muslim wealth management. The coordination of Zakat institutions enables enhanced management of Zakat collection and distribution, including a well-documented process for identifying the complete collection and distribution lists.

On the other hand, the function of the Zakat institution is critical for achieving the Sustainable Development Goals (SDGs), particularly in terms of effective and dynamic governance and contributing to a robust and sustainable institution. The United Nations defined numerous criteria for a good institution in SDG 16 (Peace, Justice, and Strong Institutions). SDG 16 targets 16.6 and 16.10 particularly refer to how the goal of solid institutions might be attained. In particular, the objective can be accomplished by developing an accountable institution that is transparent and capable of providing open access to information to the public under a country's legislation.

Thus, in the case of the Bahagian Zakat dan Fitrah of the Sabah Religious Islamic Council (MUIS), it can be determined that the division's vision, goal, and objectives are consistent with the Maqasid and SDG 16. (Peace, Justice and Strong Institutions). Regarding the Maqasid and SDG 16, Table 3 details the institution's vision, mission, and objectives.

Table 3. Details of the management of Bahagian Zakat dan Fitrah (MUIS) concerning Maqasid Shariah and SDGs

Point	Detail	Maqasid Shariah	SDG
Vision	To become a competent organization in the management of Zakat in Malaysia and the region.	MS 1, MS 2,	SDG 16
Mission	<p>a) To make alert every Muslim in Sabah who is eligible to pay Zakat to fulfill the obligation of Zakat.</p> <p>b) To enhance asnaf.</p> <p>c) To uplift Islamic teachings in Sabah.</p>	MS 3, MS 4 & MS 5	-Target 16.6 <i>(Develop effective, accountable, and transparent institutions at all levels)</i>
Objectives	<p>a) Make aware of meeting the Zakat obligation to every Muslim eligible to pay Zakat.</p> <p>b) Provide information about the obligation to pay Zakat.</p> <p>c) Introduce a computerized system of Zakat collection and distribution.</p> <p>d) Increase the amount of Zakat collection and total Zakat payer on behalf of MUIS occasionally.</p> <p>e) Distribute Zakat to asnaf on behalf of MUIS with just and meeting the requirement of Shariah through various Zakat distribution schemes that are beneficial for both short and long terms.</p> <p>f) Introduce corporate working culture in Zakat management.</p>		-Target 16.10 <i>(Ensure public access to information and protect fundamental freedoms under national legislation and international agreements)</i>

Source: Adapted from the website of Bahagian Zakat dan Fitrah (MUIS) (2021)

Table 4 below details the vision, mission, and objectives of the Tabung Baitulmal Sarawak, Sarawak Islamic Council (MIS), regarding the maqasid and SDG 16.

Table 4. Details of the management of Tabung Baitulmal Sarawak (MIS) concerning Maqasid Shariah and SDGs

Point	Detail	Maqasid Shariah	SDG
Vision	To become a dynamic Islamic organization and to safeguard humankind, especially the Muslim community in Sarawak.	MS 1, MS 2, MS 3,	SDG 16 -Target 16.6

Mission	Commitments of TBS are: i) To increase the awareness of the responsibility to pay Zakat amongst the Muslim community in Sarawak. ii) To facilitate the management of Zakat to fulfill the needs of Muslims and current development. iii) To develop TBS as an Islamic organization that held important responsibility in enhancing the Muslim community through assistance in education, welfare and human development. iv) To safeguard and strengthen the financial and real estate positions of TBS for the interest of Muslims in the future. v) To develop a professional and dynamic group of Muslim employees.	MS 4 & MS 5	(Develop effective, accountable and transparent institutions at all levels)
Objectives	a) Contribute to Ummah's development through strengthening knowledge tradition, enhancing Ummah's welfare and developing Islamic institutions. b) Generate a professional and pious workforce to increase the efficiency and effectiveness of the management. c) Simplify the management of Zakat, sadaqat jariah, and waqf by providing convincing infrastructure to the community. d) Holistic management to achieve success in the world and the hereafter. e) Strengthen the fundamental economic strength of TBS by exploring strategic and potential opportunities in capital development and viable real estate activities.		-Target 16.10 (Ensure public access to information and protect fundamental freedoms under national legislation and international agreements)

Source: Adapted from the website of Tabung Baitulmal Sarawak (MIS) (2021)

The aspect of the collection of Zakat

As is the case with the management of Zakat institutions, collecting Zakat for both Zakat institutions in East Malaysia is likewise inextricably linked to Maqasid Al-Shariah. The reason is that Zakat collecting aims to safeguard the interests of religion, life, intellect, lineage, and money. Zakat collecting can be justified to preserve the faith through the execution of the Zakat payment order as specified in the Quran and Sunnah. The history of Islamic civilization reveals how people who refused to pay Zakat were persecuted under Caliph Abu Bakar Al-Siddiq's rule. The value of life is also accounted for in collecting Zakat, which is often only owed to the rich to avoid burdening the poor and causing them to run out of money, resulting in their falling into

debt and jeopardizing their lives. This justification is considered the rationale for prioritizing Zakat distribution to the poor and needy.

Additionally, the collecting of Zakat emphasizes the safeguarding of intelligence. The Zakat institution plays a critical role in disseminating accurate information on the Zakat requirement following the Quran and Sunnah. The information that should be published includes but is not limited to, the wisdom of Zakat, payment options, and statistical data on Zakat collecting and distribution, notably through the institution's website. These efforts increase public access to information, assisting people in identifying, receiving, comprehending, and afterward making an easy and right decision to give Zakat based on the available

information. Because of ignorance and incorrect facts, the mind or intellect would not deviate. Lineage preservation is also included in collecting Zakat, where each individual is required to pay Zakat and encourage their family members to do the same. This tradition is especially pronounced in Zakat fitrah, when each head of household typically serves as the primary payer of Zakat on behalf of the family members. Islam regards the practice to protect both the individual and the family from wrongdoing.

Additionally, the importance of wealth protection is seen in the Zakat collection since Islam has specified numerous standards for money subject to Zakat. If any of these conditions are not satisfied, Zakat on wealth is not required. Additionally, the availability of a Zakat calculator simplifies determining how much Zakat is subject to wealth and ensuring that no extra amount is accounted for. Statistics

on Zakat collection and audit action on Zakat suggest that more information is being revealed and made accessible to the public to notify them of the amount of Zakat collected and the location of their Zakat fund.

The study posits that the Zakat collection for both Zakat institutions in East Malaysia complies with the Sustainable Development Goals (SDGs), specifically with SDG 16 (Peace, Justice, and Strong Institutions) through the detailed implementation of Targets 16.6 and 16.10. With this objective in mind, Zakat institutions must understand their role in contributing to the agenda for sustainable development for the benefit of future generations. The analyses of Zakat collection for the two Zakat institutions in Sabah and Sarawak in terms of achieving the objectives of Maqasid Al-Shariah and the Sustainable Development Goals (SDGs) are detailed in Table 5.

Table 5. Details on the aspect of Zakat collection by Bahagian Zakat dan Fitrah (MUIS), Sabah and Tabung Baitulmal Sarawak (MIS), Sarawak concerning Maqasid Shariah and SDGs

Institution	Provided information on the website	Maqasid Shariah	SDG
Bahagian Zakat dan Fitrah (MUIS)	Zakat Info Types of Zakat Payment method Zakat Calculator Zakat Collection Statistic	MS 1, MS 2, MS 3, MS 4 & MS 5	SDG 16 -Target 16.6 (Develop effective, accountable and transparent institutions at all levels)
Tabung Baitulmal Sarawak (MIS)	About Zakat Agents Programs Zakat on Wealth/Property Laws and Principles Zakat Calculator		-Target 16.10 (Ensure public access to information and protect fundamental freedoms under national legislation and international agreements)

Source: Adapted from the website of Bahagian Zakat dan Fitrah (MUIS) (2021) and Tabung Baitulmal Sarawak (MIS) (2021)

The aspect of the distribution of Zakat

In this regard, the study discovers that the two Zakat organizations in East Malaysia have

categorized the distribution of Zakat funds in the form of aid programs exhaustively and fully. Table 6 contains a list of significant assists. To elaborate, the Bahagian Zakat dan Fitrah of the Sabah Islamic Religious Council (MUIS) has classified Zakat distribution under three broad categories of purposes: social and economic, education, and mualaf.

According to the Sarawak Islamic Council's Tabung Baitulmal Sarawak, three

primary reasons for Zakat distribution are increasing the Ummah's well-being, fostering knowledge traditions, and establishing Islamic institutions. Indeed, the distribution of Zakat is the most critical component that directly contributes to fulfilling the Maqasid Al-Shariah and Sustainable Development Goals (SDGs) criteria. Tables 6 and 7 outline Zakat allocation in assistance programs to both Zakat organizations in East Malaysia.

Table 6. Details on the aspect of Zakat distribution by Bahagian Zakat dan Fitrah (MUIS), Sabah, concerning Maqasid Shariah and SDGs

Zakat Distribution Category	Zakat assistance schemes	Maqasid Shariah	SDG
Social and Economy	General assistance	MS 2, MS 5	SDG 1, SDG 2, SDG 3
	Medical assistance	MS 2	SDG 1, SDG 3
	Emergency assistance	MS 2	SDG 1, SDG 3
	Natural disaster assistance	MS 2, MS 3	SDG 2, SDG 3
	Deceased arrangement assistance	MS 2, MS 3	SDG 3
	Asnaf development assistance	MS 1, MS 2, MS 5	SDG 1, SDG 2, SDG 3, SDG 4, SDG 10
	Sekolah Agama Rakyat and Maahad Tahfiz assistance	MS 1, MS 3	SDG 4,
	Guru Zakat JHEAINS allowance assistance	MS 1, MS 3	SDG 4, SDG 8
	Utility and Management of Masjid and Surau assistance	MS 1, MS 5	SDG 11
	Yearly Dialysis center assistance	MS 2	SDG 3
Education	Poor and needy student assistance	MS 1, MS 2, MS 5	SDG 1, SDG 2, SDG 3, SDG 4, SDG 10
	Orphanage assistance	MS 1, MS 2, MS 3, MS 4	SDG 1, SDG 2, SDG 3, SDG 4, SDG 10
	NGO/ Organisation assistance	MS 1, MS 5	SDG 11
	Islam teachers assistance	MS 1, MS 3	SDG 4, SDG 8
	IPTA registration fee assistance	MS 1, MS 3	SDG 4
Mualaf	IPTA flight ticket assistance	MS 3	SDG 4
	Scholarship (initial)	MS 3	SDG 4
	Scholarship (extension)	MS 3	SDG 4
	Scholarship (final flight ticket)	MS 3	SDG 4
Mualaf	General mualaf assistance	MS 1, MS 2, MS 3, MS 4	SDG 2, SDG 3
	Special Kelas Bimbingan Saudara Kita (KBSK) assistance	MS 1, MS 2, MS 3, MS 4	SDG 4

Source: Retrieved from the website of Bahagian Zakat dan Fitrah (MUIS) (2021)

Table 7. Details on the aspect of Zakat distribution by Tabung Baitulmal Sarawak (MIS), Sarawak, concerning Maqasid Shariah and SDGs

Zakat Distribution Category	Zakat assistance schemes	Maqasid Shariah	SDG
The Welfare of Ummah Solidification	Medical treatment assistance	MS 2	SDG 3
	(ibnusabil) Musafir assistance	MS 2, MS 5	SDG 2, SDG 3
	Fardu Kifayah assistance	MS 2, MS 5	SDG 3
	Poor and needy life assistance	MS 1, MS 2, MS 5	SDG 1, SDG 2, SDG 3, SDG 10
	Emergency/ natural disaster assistance	MS 2	SDG 2, SDG 3
	Al-gharimin debt settlement assistance	MS 1, MS 2	SDG 2, SDG 3
	General mualaf assistance	MS 1, MS 2, MS 3, MS 4	SDG 2, SDG 3
Strengthening Knowledge Tradition	IPT registration assistance	MS 3	SDG 4
	Secondary/ primary school (fee/ school) assistance	MS 3	SDG 4
	Course/ certificate level education assistance	MS 3	SDG 4
	Middle East education assistance	MS 1, MS 3	SDG 4
	IPT (Islamic studies) assistance	MS 1, MS 3	SDG 4
	Arabic/Religious school assistance	MS 1, MS 3	SDG 4
	Maahad Tahfiz Al-Quran education assistance	MS 1, MS 3	SDG 4
Development of Islamic Institution	General masjid and surau assistance	MS 1, MS 5	SDG 11
	Civil and welfare organizations' assistance	MS 1, MS 5	SDG 11
	Islamic religious school assistance	MS 1, MS 3, MS 5	SDG 4, SDG 11
	Dakwah organization assistance	MS 1, MS 5	SDG 11
	Student seminar/ workshop assistance	MS 1, MS 3	SDG 4

Source: Retrieved from the website of Tabung Baitulmal Sarawak (MIS) (2021)

In general, the two Zakat institutions in East Malaysia have distributed Zakat according to Maqasid Al-Shariah and the Sustainable Development Goals (SDGs). All aid schemes, as per the Maqasid Al-Shariah, fulfill the objectives of MS 1 (religious protection), MS 2 (life protection), MS 3 (intellectual protection), MS 4 (lineage protection), and MS 5 (wealth/ property protection). Concerning the Sustainable Development Goals (SDGs), numerous

targets are incorporated into assistance programs, including SDG 1 (No Poverty), SDG 2 (Zero hunger), SDG 3 (Good Health and Well-being), SDG 4 (Good Education), SDG 8 (Decent Work and Economic Growth), SDG 10 (Reduced Inequalities), and SDG 11. (Sustainable Cities and Communities). The analysis demonstrates the positive effort made by these organizations to include the requirements of Maqasid Al-Shariah and the Sustainable Development

Goals in their Zakat distribution practices. To add value to the endeavor, both Zakat institutions should make more consistent contributions to ensuring the SDGs' objectives are fully realized to accelerate poverty eradication and improve people's quality of life and socio-economic development, particularly asnaf.

CONCLUSION

The study details the significance and contribution of Zakat in meeting the requirements of Maqsid Al-Shariah and the Sustainable Development Goals (SDGs), particularly by both Zakat institutions in East Malaysia, namely the Bahagian Zakat dan Fitrah of the Sabah Islamic Religious Council

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