

## Distributing Zakat to Non-Muslims According to the Views of the Assembly of Acehese Dayah Ulama (HUDA)

Siti Nuraisyah Hashim<sup>1</sup>, Zahri Hamat<sup>2</sup>, Mohd Shukri Hanapi<sup>3</sup>

<sup>1</sup>\*PhD Candidate, Development Planning and Management Section, School of Social Sciences, University Sains Malaysia, 11800 Minden, Penang, Malaysia.

<sup>2</sup> Development Planning and Management Section, School of Social Sciences, University Sains Malaysia, 11800 Minden, Penang, Malaysia.

<sup>3</sup>Centre for Islamic Development Management Studies (ISDEV), University Sains Malaysia, 11800 Minden, Penang, Malaysia.

DOI Link: <http://dx.doi.org/10.6007/IJARBS/v7-i8/3229>

Published Date: 15 August 2017

### Abstract

This paper discusses the distribution of zakat funds to the *asnaf* (those who qualify to receive zakat funds) by focusing on the non-Muslim *asnaf-mualafs* (those who have left their original religion to embrace Islam). According to the al-Qur'an, a *mualaf* is a person whose heart has accepted Islam. An *asnaf-mualaf* could be categorised into either a Muslim or a non-Muslim. The question is what are the interpretations of the word *mualaf* according to the ulama in the field of interpretation as well as according to the Assembly of Acehese Dayah Ulama (HUDA). Thus, by using the content analysis and in-depth interview methods, the discussion in this paper was divided into two sections. The first section discussed the interpretations as well as the characteristics of *asnaf-mualaf* by the ulama in the field of interpretation. Whereas, the second section involved the interpretation offered by the Ulama in the Assembly of Acehese Dayah Ulama (HUDA). The findings show that the Ulama in the field of interpretation had interpreted the *mualaf* to be a Muslim as well as a non-Muslim *mualaf*; meanwhile, the ulama at the Assembly of Acehese Dayah Ulama (HUDA) emphasised more on *asnaf*-Muslims. This is because the Assembly of Acehese Dayah Ulama (HUDA) had given an interpretation based on the al-Syafi'iy sect and also previous Ulama that had permitted the distribution of zakat funds to only Muslims.

**Keywords:** Zakat, Non-Muslim, Acehese Dayah Ulama (HUDA)

### 1.0 Introduction

Zakat is one form of compulsory worship that should be practiced and managed by Muslims. In the al-Qur'an, Surah al-Taubah verse 60 explains that only a particular group is entitled to obtain a portion of the zakat funds. The *asnaf-mualaf* is one of the eight groups mentioned in

the al-Qur'an. The *mualaf* is a group that has embraced Islam. Hence, the *mualaf* could comprise Muslims or non-Muslims. The question is what is the interpretation of the word *mualaf* according to ulama in the field of interpretation in this verse. What is the interpretation of the word *Mualaf* according to the Assembly of Acehese Dayah Ulama (HUDA)? Do these two types of ulama categorise non-Muslims as *mualaf*? What are the reasons for their interpretation? In order to answer these questions, this paper is divided into two sections. First, the discussion on the interpretation by the ulama in the field of interpretation about the *mualaf* mentioned in Surah al-Taubah verse 60. Second, the discussion on the interpretation of the word *mualaf* by the Assembly of Acehese Dayah Ulama (HUDA).

## 2.0 Interpretation of the Term *Mualaf* by Ulama in the Field of Interpretation

According to the al-Qur'an, the term *al-mu'allafatu qulubuhum*, or better known as "*mualaf*", is only mentioned once after the term *asnaf amil*. The verse is also known to be related to the distribution of zakat (Mujaini, 2005: 39). Allah SWT had exhorted, 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] traveller - an obligation [imposed] by Allah. And Allah is Knowing and Wise" (al-Taubah, 9: 60)

There are several interpreters who have interpreted this verse and among those who have discussed the term *asnaf-mualaf* are Ibnu Kathir (1988), Qutb (2000), Hamka (1990) and al-Maraghiy (2001).

According to Ibnu Kathir (1988: 75-76), the *mualaf* is a group that has decided wholeheartedly to embrace Islam. This has been iterated as follows:

"In reference to the group called "*mualaf*" (the heart was cajoled so that the person would embrace Islam), there are some among them who received the zakat so that they would embrace Islam; just as how the Prophet (PBUH) did to Shafwan bin Umayyah, who received a portion from Ghanimah "Hunain" although during the war he had sided with the Musyrikin."

Ibnu Kathir (1988) mentioned that the distribution is intended to entice a certain ethnic or religious group to embrace Islam and help collect zakat from other people. This is stated in the following statement:

"There are some among the "*mualaf*" who have been given some zakat with the intention of attracting their friends and relatives to embrace Islam, as well as some who would help collect zakat from neighbours and other villagers."

Besides that, Ibnu Kathir (1988) also mentioned that the *mualaf* consist of Muslims who intend to increase their faith in Islam. This is found in the following statement:

“And there were some among the *“mualaf”* who were given some zakat by the Prophet (PBUH) in order to strengthen their faith (*iman*) and increase their trust, such as what happened to the leaders of the Quraysh who got their amnesty together with 100 camels each when Mecca was conquered.”

The interpretation by Qutb (2000) is almost similar to that of Ibnu Kathir (1988), which refers to the distribution of zakat to those categorised as *mualaf*. According to Qutb (2000: 492-493):

“They comprise several groups. Among them are the *mualaf* who had recently embraced Islam and zakat was given to them so that they would hold firm to their belief in Islam. It is hoped that this would attract others in their wider group to embrace Islam after they have seen the gains obtained by the *mualaf*.”

Hamka (1990:3004-3005), in *Tafsir Al-Azhar*, stated that scholars of Fiqh were of the consensus that those who have befallen for Islam are divided into two, i.e. Muslims themselves and those from other religions. This is detailed in the following statement:

“Among the Muslims who should receive zakat are the Muslimin who live at the border between Islamic countries and enemy states. This is because these people are confused as whether to seek refuge under the kafir state or the Islamic state. Also among the Muslims are people with influence; who could use their influence to ensure a smooth contribution of zakat from others around them.”

In addition, he gave an example as in Safwan bin Umayyah, who was a non-Muslim but became a *mualaf* after he had embraced Islam. After embracing Islam, Safwan became a pious Muslim. Another category of a *mualaf* that needs assistance refers to the poor who wish to embrace Islam and those who are estranged from their families. Al-Maraghiy (2001:2804-2805), in *Tafsir al-Maraghiy*, had interpreted *mualaf* as:

“There is a demand for this clan because their heart is inclined and committed to Islam. It is hoped that they would stop their atrocities towards the Muslims, protect the Muslims or help defend the Muslims against their enemies.”

Also in that definition, al-Maraghiy (2001) had divided the group of *mualaf* into three categories. First, it is hoped that the kafir would become faithful after all the cajoling, for example when Safwan ibn Umayyah was given faith by the Prophet (PBUH) when opening Mecca while giving a grace period of four months to see the changes. The Prophet (PBUH) also gave him camels. Safwan then said, “This is the offering of one who does not fear apostasy.” According to one story, Safwan said, “By Allah’s grace, the Prophet had given to me, when he is the person I hated most. Hence, the Prophet still gave to me so much so until HE became the person I loved most”.

Second, those whose faith in Islam is weak, it is hoped that the giving of zakat would strengthen their faith in Islam and lead them to the path of jihad, just like when the Prophet (PBUH) gave the war booty from the Hawazin to the people. These people were the prisoners of war who were freed by the Muslims in Mecca. Among these people were the *munafik* (hypocrites) and those with a weak faith in Islam. After receiving the alms, many among them became better Muslims, with a strong faith.

Third, Muslims who are working at the ports and the front-lines defending the country. They are given zakat with the hope that they would protect Muslims living in their country, especially the country is under threat.

Based on the four interpretations discussed above, a detailed description of the *mualaf* category is shown in Table 1. The Table shows that all four interpretations have apportioned the word *mualaf* into 2 categories. According to the interpretation, the four characteristics of a Muslim *mualaf* are increasing the faith, enticing others to embrace Islam, collecting zakat from others as well as Muslims living on the border of Islamic territories and the adversaries of Islam. Whereas, the three characteristics of a non-Muslim *mualaf* are the persuasion to embrace Islam, cessation from committing misdeeds and providing assistance to Muslims as well as non-Muslims who are poor and estranged from their families.

Table 1:

*The Meaning of Mualaf According to Muslim and Non-Muslim Asnafs*

Mualaf Category		Ibnu Kathir	Al-Maraghiy	Qutb	Hamka
Characteristics					
Muslim	To increase faith	✓	✓	✓	
	Persuade others to embrace Islam	✓		✓	
	Collect zakat from others	✓			✓
	Living on the verge of Islam and the enemies of Islam		✓		✓
Non-Muslim	Persuaded to embrace Islam	✓	✓	✓	✓
	Cessation of committing misdeeds and provide assistance as well as benefit to Muslims		✓		
	Poor and estranges from their families				✓

Three interpreters, namely, Ibnu Kathir (1988), al-Maraghiy (2001) and Qutb (2000) had interpreted *mualaf* as “those who need to improve and strengthen their faith in Islam”. The second, third and fourth characteristic of a Muslim was stated by only two interpreters. As for the *asnaf-mualaf* Muslim category, all the interpreters found that this category should

be given zakat in order to persuade them to become Muslims. The second characteristic was mentioned by only one interpreter, who was al-Maraghiy (2001), while the third characteristic was mentioned by Hamka (1990). As discussed earlier, it could be concluded that the word *mualaf* was interpreted by four interpreters and it included Muslims as well as non-Muslims.

### 3.0 Interpretation of *asnaf-Mualaf* by the Assembly of Acehese Dayah Ulama (HUDA)

The interpretation of the term *asnaf-mualaf* was discussed by four selected Ulama at the Assembly of Acehese Dayah Ulama (HUDA), namely Teungku Hasbi (Interview on 11 September 2011), Abu Daud (Interview on 20 August 2011), Teungku Muhammad (Interview on 10 September 2011) and Teungku Faisal (Interview on 19 August 2011). The four selected Ulama were *dayah* (Islamic school or *Madrasah*) leaders from Aceh and they obtained their religious education at the *dayah*.<sup>1</sup> Hence, the level of religious knowledge was high and they frequently became references whenever there were problems pertaining to Fiqh.

Teungku Hasbi (Interview on 11 September 2011), Abu Daud (Interview on 20 August 2011) and Teungku Muhammad (Interview on 10 September 2011) defined *asnaf* as someone who had embraced Islam. According to Teungku Hasbi (Interview on 11 September 2011), the term *asnaf-mualaf* was defined as a Muslim with five divides. Teungku Hasbi (Interview on 11 September 2011) had referred to the *Sabil al-Muhtadin* scripture written by Syeikh Muhammad Arsyad al-Banjari and the *Siratul Mustaqim* scripture when defining the word *mualaf*.

According to him, the *asnaf-mualaf* are those who had recently embraced Islam but their faith was still weak, those with a strong faith now but possessed influence and social standing before embracing Islam, Muslims who protect state borders, those who help in the zakat distribution process and those who collect zakat from a certain race or sect. This is explained in detail as follows:

“First, there are those who had recently embraced Islam but their intend (*niat*) is weak; this means they have to receive zakat in order to strengthen their resolve in Islam. Second, the strong Muslims who once held noble or prominent positions before embracing Islam. Hence, by giving zakat to them it is presumed to entice their non-Muslim friends to embrace Islam. Third, some of the *asnaf-mualaf* are Muslims and not those who had recently embraced Islam and those who guard the borders and protect other Muslims from the atrocities of the kafir. They were given zakat so that they would not be influenced by non-Muslims from across the border. This could

---

<sup>1</sup> The term *dayah* is taken from ‘*Zawiyah*’ in the Arabic language, meaning corner or part of a place or building. The word *zawiyah* first appeared in North Africa when Islam was initially expanding. The word *zawiyah* at that time meant a corner of a mosque where the al-Qur’an is recited, where the Sufi Ulama congregate as well as where discussions, zikir and worship are held. Thus, from this terminology, *zawiyah* (*dayah*) became to be known as the centre of Islamic education in Aceh from then until now (Fitra, 2016). According to Hasbi Amiruddin (t.t), since Islam arrived in Aceh (800M) and until 1903, there were no educational institutions besides the *dayah*, which offered education to the people. History shows that the *dayah* had helped create the Ulama, who then established new *dayah* in order to offer education to the people (Muhsinah Ibrahim, 2014). Therefore, the *dayah* is an education centre that helps create Ulama with a high level of religious knowledge.

occur if the kafir on the other side are economically more stable compared to the Muslims themselves. Fourth, are those who refuse to pay zakat and they are included in the *asnaf-mualaf* mentioned by Sheikh Muhammad Arsyad al Banjari. Fifth, are those who receive zakat from some who have difficulty in getting the zakat collectors to collect zakat from them. This has been mentioned by several of the *mualaf* here. Hence, it is obvious that none of the zakat is intended for non-Muslims.”

Based on the statement, all the five categories of *asnaf-mualaf* according to Teungku Hasbi (Interview on 11 September 2011) are those who have embraced Islam. In the last statement, he mentioned that non-Muslims were not listed as *asnaf-mualaf*. Hence, non-Muslims cannot be given zakat funds because they are not listed as *asnaf-mualaf* who are eligible to receive zakat funds. Abu Daud (Interview on 20 August 2011) agreed with this argument by saying that zakat for the *asnaf* refers to those who have embraced Islam.

According to Abu Daud (Interview on 20 August 2011), there are two types of *asnaf-mualaf*; the first refers to one who has recently embraced Islam but lacks the confidence in Islam, while the second refers to Muslims who are pious and faithful. Zakat is given to them in order to attract their friends towards Islam. Abu Daud (Interview on 20 August 2011) explained this as follows:

“*Mualaf* come in two categories. In the first category are people who have recently embraced Islam but their confidence is weak. It is hoped that by giving out zakat to them, they would eventually grow in their confidence towards Islam. In the second category, the individuals are not actual *mualafs*. Those who are strong in their faith are already confident but we give them zakat with the intention that they would influence others to embrace Islam as well. This means that both these categories of *mualaf* are eligible to receive zakat.”

Abu Daud (Interview on 20 August 2011) explained further that there were some who defined *mualaf* as those who have not embraced Islam or are non-Muslims because there is hope that they would eventually embrace Islam but there is no guarantee. He related this to a hadith. An excerpt of his views is as follows:

“There are people who define a *mualaf* as those who are yet to embrace Islam but there is still hope if we give zakat to them and this would influence them to embrace Islam. Hence, it is clear when we could give zakat based on a hadith. *Tukkhadu min agniya ihm. Waturaddu ila fuqaraihim*. The *aghniai him* is *him* returning to the Muslims. *Fuqara ihm* also returns to Islam. Thus, it is stated as *fuqara* because what is important is the head of the *fuqara*, the other *asnafs* are also similar. Therefore, I would not channel zakat to non-Muslims.”

An excerpt from the hadith mentioned by Abu Daud (Interview on 20 August 2011) is as follows:

“Let them know that Allah SWT has forsaken them zakat on their property that is collected from the rich among them and given to the poor among them” (Hadith al-Bukhariy, No. Hadith: 478).

Abu Daud (Interview on 20 August 2011) stated that this hadith is clear and should be a guide in defining an *asnaf-mualaf*. The hadith says that the zakat is obtained from the rich in one group and given to the poor in the same group. This means that the zakat is given to Muslims because the fund is obtained from among the rich Muslims.

Besides that, in his view, non-Muslims cannot be given zakat because zakat is a form of worship that entails intend (*niat*). Those who possess an intend are Muslims because the intend of non-Muslims is invalid. He also mentioned that zakat has never been allocated to non-Muslims.

The next definition of *mualaf* is by Teungku Muhammad. According to Teungku Muhammad (Interview on 10 September 2011), the giving of zakat to a *mualaf* is to please his feelings so that he would be loyal to Islam and when he has established a strong faith in Islam then he would not revert to his original religion. This is stated in detail as follows:

“According to what I have learned from the fiqh scriptures, the *asnaf-mualaf* are those outside of Islam who have now embraced Islam. Thus, zakat is given to them to please their feelings and keep them in Islam. But when their faith in Islam is already established and it is highly unlikely that they would revert to their original religion, then they would not be poor and needy anymore”

This shows that the *asnaf-mualaf* are those who have embraced Islam and given zakat with the intention of strengthening their faith as a *mualaf* and not because they are a poor and needy *asnaf*. Although Teungku Muhammad (Interview on 10 September 2011) had classified the *asnaf-mualaf* as those who had embraced Islam; hence, in another statement he had mentioned that zakat funds could be given to non-Muslims who are certain of becoming Muslims. However, he stated that this was not certain. He also supported the idea of giving zakat funds to the Muslim *asnaf-mualaf*.

Compared to the other Ulama dayah, Teungku Faisal (Interview on 19 August 2011) defined *asnaf-mualaf* into two categories, namely *asnaf* that have embraced Islam and the non-Muslim *asnaf*. Hence, there are specific characteristics that reflect the definition of a *mualaf* who is eligible to receive zakat. These characteristics according to Teungku Faisal are as follows:

“Firstly, I wish to say that the *mualaf* are one of the *asnaf* among the eight mentioned in the al-Qur’an. Discussing the *mualaf* context, we refer to the two important fiqh scriptures. First is a *mualaf* who has actually embraced Islam but his faith in Islam is still weak, so he is categorised as eligible to receive zakat. He has embraced Islam but his faith is still weak and by giving zakat it would motivate him and increase his faith.

Secondly, another group that belongs to the *mualaf* according to the Ulama Fiqh is based on the hadith of the Prophet (PBUH) in which one who is close to Islam based on one's behaviour that we notice or through one's actions, brings one closer to embracing Islam. But he has not embraced Islam yet. In this situation, we could give zakat based on him being an *asnaf-mualaf*. Hence, besides these two categories, zakat cannot be given in the name of a *mualaf* because it is irrelevant or devoid of any connection."

According to Teungku Faisal (Interview on 19 August 2011), a Muslim *mualaf* is one who has embraced Islam but has a weak state of faith (*iman*). This refers to "new relatives of Islam" (*saudara baru*), which refers to those who have recently embraced Islam in Malaysia so that the giving of zakat would motivate them and increase their faith (*iman*), eventually leading to love Islam itself.

As for the non-Muslim *mualaf*, Teungku Faisal (Interview on 19 August 2011) explained that they are closer to Islam. This means that they mix with the Muslims and wish to embrace Islam but have not embraced Islam proper. Thus, they are still considered non-Muslims. Teungku Faisal (Interview on 19 August 2011) went on to say that:

"We have seen that he mixes with the Muslims, he has begun to learn Islam and talks about Islam but he has not embraced Islam yet; hence, by giving zakat to this *mualaf* we hope he would be motivated to promptly embrace Islam."

Teungku Faisal (Interview on 19 August 2011) stated that by giving zakat it would create a feeling of happiness and an intense desire for a non-Muslim to embrace Islam. He also stated that:

"For example, for someone who had learned about Islam but did not embrace Islam; hence, by giving zakat it would create a feeling of desire to do so. Thus, due to the concern shown by Muslims to him, it is hoped that he who was undecided would now be certain to embrace Islam due to the giving of zakat."

Moreover, he mentioned that this measure needs further examination on a personal basis because the examination on an organizational basis was only for research purposes. This means that whoever learns about Islam just for the sake of research and not to embrace Islam, then that person cannot receive zakat funds. In reference to the measure of how close a person is to Islam, Teungku Faisal (Interview on 19 August 2011) mentioned that this is rather relative, which depends on the interaction between a non-Muslim and a Muslim.

Based on the explanations from the four Ulama, Table 2 below lends a summary of the definitions according to the HUDA Ulama.

Table 2:

*Definition of asnaf-mualaf by the Assembly of Acehnese Dayah Ulama (HUDA)*

HUDA Ulama	Definition of <i>Mualaf</i>
1. Abu Daud Zamzami (Interview on 20 August 2011)	Muslim: <ul style="list-style-type: none"> <li>Embraced Islam but the confidence level was low.</li> <li>Those who are already rich and possess a strong faith.</li> </ul>
2. Teungku Hasbi al-Bayuni (Interview on 11 September 2011)	Muslim: <ul style="list-style-type: none"> <li>Those who recently embraced Islam but the intend in Islam is still weak.</li> <li>Those who possess strong Islamic principles and values and held a noble position or was an esteemed figure before embracing Islam.</li> <li>Those stationed at the front lines to protect the Muslims from the atrocities of the kafirs.</li> <li>Those who frighten people who are reluctant to pay zakat.</li> <li>Those who collect zakat from certain people who have difficulty in asking the zakat collectors to collect zakat from them.</li> </ul>
3. Teungku Muhammad (Interview on 10 September 2011)	Muslim: <ul style="list-style-type: none"> <li>Those who are still Muslims and in order to keep them in Islam.</li> </ul>
4. Teungku Faisal Ali (Interview on 19 August 2011)	Muslim: <ul style="list-style-type: none"> <li>Those who have embraced Islam but their faith is still weak.</li> </ul> Non-Muslim: <ul style="list-style-type: none"> <li>Those who are almost certain of embracing Islam based on their behaviour and interactions.</li> </ul>

Based on Table 2, it could be mentioned that generally the Ulama dayah had defined a *mualaf* as someone who has a weak faith and zakat is given to him in order to strengthen his faith in Islam. Hence, there are definitions of *mualafs* stating that *mualafs* are rich and should receive zakat so that they could entice their friends to embrace Islam. According to the four Ulama, the definition by Teungku Hasbi (Interview on 11 September 2011) is more in-depth and divides the *mualaf* into five sections. Overall, the Ulama dayah had defined the *mualaf* as Muslim *mualafs* only and did not permit the distribution of zakat funds to non-Muslims because of reasons mentioned earlier. Only Teungku Faisal (Interview on 19 August 2011) had mentioned that non-Muslims could be categorised as *asnaf-mualaf* but not in a general manner but non-Muslims who possessed certain characteristics only. A non-Muslim

who is close in heart to Islam based on behaviour and interactions could be given zakat funds but their status must be investigated thoroughly.

#### 4.0 Conclusion

It could be concluded that there is a similarity between several definitions of *mualaf* by the ulama in the field of interpretation and the Ulama dayah pertaining to the term *asnaf-mualaf*. Both these Ulama have defined *asnaf* as a Muslim *mualaf* with specific characteristics. However, there are clear differences in the definition provided by both these Ulama in the aspect of categorising the non-Muslim *asnaf*. The Ulama in the field of interpretation had included non-Muslims in the *asnaf-mualaf* category that could accept zakat funds. These Ulama had relied on the Prophet's (PBUH) *sirah* (journey of life) to determine the definition of *asnaf-mualaf*. The Prophet (PBUH) had given zakat funds to non-Muslims and this practice was continued by Khalifahs after the Prophet (PBUH) and discontinued during the time of Khalifah Umar al-Khattab (Baltaji, 2007). As for the Ulama dayah, only Teungku Faisal Ali had categorised non-Muslims as *asnaf-mualaf*. Other Ulama did not do this because the Ulama dayah had defined *asnaf-mualaf* based on the views of the as-Syafi'i sect. According to the as-Syafi'i sect, the zakat fund cannot be distributed to non-Muslims. Besides that, the Ulama dayah referred to the Torah and Yellow scriptures as well as views from previous Ulama when determining the distribution of zakat.

#### Acknowledgement

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

#### Bibliography

- AbdulMalik, A.K.A (HAMKA) (1990). *Tafsir Al-Azhar*, Vol 4. Singapura: Pustaka Nasional Pte Ltd.
- Al-Maraghiy, A.M. (2001). *Tafsir Al-Maraghiy* (Translated by Muhammad Thalib), Vol. 5, Number 9 & 10. Kuala Lumpur: Dewan Bahasa dan Pustaka.
- Al-Qardawiy, Y. (1988). *Hukum Zakat*. Bandung: Penerbit Mizan.
- Al-Zuhayliy, W. (1995). *Zakat Kajian Berbagai Mazhab*. (Translation by Agus Effendi & Bahruddin Fananny). Bandung: PT Remaja Rosdakarya.
- Baltaji, M. (2007). *Ijtihad Umar bin Khattab Dalam Penetapan Syariat Islam* (Translated by H Abdul Rachman Saleh Siregar). Selangor: Berlian Publication Sdn. Bhd.
- Fitra (2016). Dayah di Aceh Dalam Bingkai Riwayat. Retrieved November 29, 2016, from <http://bppd.acehprov.go.id/index.php/news/read/2016/09/20/11/dayah-di-aceh-dalam-bingkai-riwayat.html>
- Hasbi, A. (1967). *Pedoman Zakat*. Jakarta: Bulan Bintang.
- Ibn Kathir, A.F.I (1988). *Terjemahan Singkat Ibnu Katsier* (Translated by H. Salim Bahreisy dan H. Said Bahreisy), Vol. 4. Kuala Lumpur: Victoria Agencie.
- Interview with Abu Daud, Z., the Leadership of Dayah Riyadussalihin, on 20 August 2011, at Kecamatan Kota Baru, Aceh, Indonesia.
- Interview with Teungku Faisal, A., the Secretary of Assembly of Acehnese Dayah Ulama (HUDA), on 19 August 2011, at Masjid Besar Baitul Makmur, Aceh Besar, Indonesia.
- Interview with Teungku Hasbi, A., the Leadership of Dayah Talibun Huda, on 11 September 2011, at Dayah Talibun Huda Office, Aceh, Indonesia.

Interview with Teungku Muhammad, the Leadership of Dayah Darul Aman, on 10 September 2011, at Dayah Darul Aman Office, Aceh, Indonesia.

M. Hasbi, A. (t.t). Program Pengembangan Dayah Di Aceh. Retrieved November 29, 2011, from [https://dewapurnama.files.wordpress.com/2012/07/modul-dewa89sc15\\_hasbiaamir\\_uddin\\_program-pengembangan-dayah-di-aceh.pdf](https://dewapurnama.files.wordpress.com/2012/07/modul-dewa89sc15_hasbiaamir_uddin_program-pengembangan-dayah-di-aceh.pdf).

Muhsinah, I. (2014). Dayah, Mesjid, Meunasah Sebagai Lembaga Pendidikan dan Lembaga Dakwah di Aceh. Retrieved November 21, 2016, from <http://jurnal.ar-raniry.ac.id/index.php/bayan/article/view/121>

Mujaini, T. (2005). *Golongan Penerima Zakat: Agihan Dana Zakat Secara Lebih Berkesan*. Selangor: Pusat Penerbitan Universiti (UPENA), UiTM.

Qutb, S. (2000). *Tafsir fi Zilal Qur'an di Bawah Bayangan Al-Qur'an* (Translated by Yusof Zaky Haji Yacob), Vol. 7. Kelantan: Pustaka Aman Press Sdn. Bhd

Rawi, N., Abdullah, S., Hassan, B., et. al., (2010). "Perluasan Konsep Mualaf Zakat di Malaysia". Paper presented at *International Islamic Development Management Conference (IDMAC10)*, organised by Centre for Islamic Development Studies (ISDEV), School of Social Sciences (PPSK) with the cooperation of Institute of Graduate Studies, Universiti Sains Malaysia, Pulau Pinang, at University Conference Hall, 21-22 December.

Siti Nuraisyah, H. (2012). *Agihan Dana Zakat Kepada Non-Muslim: Analisis Pandangan Ulama di Himpunan Ulama Dayah Aceh (HUDA), Indonesia*. Master Dissertation (M.Soc – Islamic Development Management), Centre for Islamic Development Management (ISDEV), School of Social Sciences, Universiti Sains Malaysia, Penang. Unpublished.

**1\*Corresponding Author:** Siti Nuraisyah Hashim  
PhD Candidate,  
Development Planning and Management Section,  
School of Social Sciences,  
University Sains Malaysia, 11800 Minden, Penang, Malaysia.  
**E-mail:** hshukeri@gmail.com