

# **THE DYNAMICS OF CONSTITUTIONAL JUDGES' REASONING IN DESIGNING THE ARCHITECTURE OF ZAKAT MANAGEMENT IN INDONESIA: AN ANALYSIS OF DECISION NUMBER 54/PUU-XXIII/2025 THROUGH THE LENS OF MASLAHAH MURSALAH**

**Andi Agung Mallongi<sup>1</sup>, Dwi Agung Prastowo S<sup>2</sup>, Muh Ihsanul Lisan As<sup>3</sup>**

*<sup>1</sup>Department of Law and International Cooperation, Ministry of Religious Affairs,  
Jakarta, Indonesia*

*<sup>2</sup>Master of Law Program, Faculty of Law, Hasanuddin University, South Sulawesi,  
Indonesia*

*<sup>3</sup>Master of Law Program, Faculty of Law, Hasanuddin University, South Sulawesi,  
Indonesia*

Email Koresponden: [andiagungmallongi@gmail.com](mailto:andiagungmallongi@gmail.com)

## ***Abstract***

*This study aims to analyze the dynamics of constitutional judges' reasoning in designing the architecture of zakat management in Indonesia through Constitutional Court Decision Number 54/PUU-XXIII/2025, using the perspective of *maṣlaḥah mursalah* as the main analytical tool. The research focuses on the Constitutional Court's legal considerations in restructuring the relationship between the National Zakat Agency (BAZNAS) and the Zakat Institution (LAZ), as well as its implications for the principles of fairness, professionalism, and accountability in national zakat management. This study identifies structural problems in the institutional design of zakat, which concentrates regulatory, operational, and supervisory functions in a single entity, potentially causing constitutional distortions in the checks and balances mechanism and threatening freedom of religion as a constitutional right. The research method used is normative legal research with a legislative approach, a case approach, and a conceptual approach. Primary legal materials include the 1945 Constitution, specifically Article 28D paragraph (1), Article 28E paragraphs (1) and (2), and Article 29 paragraphs (1) and (2), Law Number 23 of 2011 concerning Zakat Management, and Constitutional Court Decision Number 54/PUU-XXIII/2025. The results of the study show that the reasoning of the*

*constitutional judges reflects an effort to balance the role of the state as a facilitator with the principle of non-domination of the state in zakat management. The Court emphasized the need for restructuring of authority so that there is no overlap of functions that is contrary to the principle of separation of powers. From the perspective of *maṣlahah mursalah*, this decision contains significant benefits in terms of *ḥifẓ al-dīn* (protection of religion), *ḥifẓ al-māl* (protection of property), distributive justice, and *maṣlahah 'āmmah* (public interest). The contribution of this research lies in enriching the study of Islamic constitutional law through an integrative analysis of judicial reasoning and the theory of *maṣlahah mursalah*. In practical terms, this research provides a normative basis for the development of a co-governance model for participatory, transparent, and equitable zakat management in Indonesia.*

**Keywords :** *Decision, Reasoning Constitutional Court, Zakat, Maslahah Mursalah*

### **Abstrak**

Penelitian ini bertujuan untuk menganalisis dinamika penalaran hakim konstitusi dalam merancang arsitektur pengelolaan zakat di Indonesia melalui Putusan Mahkamah Konstitusi Nomor 54/PUU-XXIII/2025, dengan menggunakan perspektif *maṣlahah mursalah* sebagai alat analisis utama. Penelitian ini berfokus pada pertimbangan hukum Mahkamah Konstitusi dalam merestrukturisasi hubungan antara Badan Amil Zakat Nasional (BAZNAS) dan Lembaga Amil Zakat (LAZ), serta implikasinya terhadap prinsip keadilan, profesionalisme, dan akuntabilitas dalam pengelolaan zakat nasional. Penelitian ini mengidentifikasi adanya persoalan struktural dalam desain kelembagaan zakat, yakni terkonsentrasinya fungsi regulasi, operasional, dan pengawasan dalam satu entitas, yang berpotensi menimbulkan distorsi konstitusional dalam mekanisme *checks and balances* serta mengancam kebebasan beragama sebagai hak konstitusional. Metode penelitian yang digunakan adalah penelitian hukum normatif dengan pendekatan perundang-undangan, pendekatan kasus, dan pendekatan konseptual. Bahan hukum primer meliputi Undang-Undang Dasar Negara Republik Indonesia Tahun 1945, khususnya Pasal 28D ayat (1), Pasal 28E ayat (1) dan (2), serta Pasal 29 ayat (1) dan (2), Undang-Undang Nomor 23 Tahun 2011 tentang Pengelolaan Zakat, serta Putusan Mahkamah Konstitusi Nomor 54/PUU-XXIII/2025. Hasil penelitian menunjukkan bahwa penalaran hakim konstitusi mencerminkan upaya untuk menyeimbangkan peran negara sebagai fasilitator dengan prinsip non-dominasi negara dalam pengelolaan zakat. Mahkamah menekankan perlunya restrukturisasi kewenangan agar tidak terjadi tumpang tindih fungsi yang bertentangan dengan prinsip

pemisahan kekuasaan. Dari perspektif *maṣlaḥah mursalah*, putusan ini mengandung kemaslahatan yang signifikan dalam aspek *ḥifẓ al-dīn* (perlindungan agama), *ḥifẓ al-māl* (perlindungan harta), keadilan distributif, serta *maṣlaḥah ‘āmmah* (kepentingan umum). Kontribusi penelitian ini terletak pada upaya memperkaya kajian hukum tata negara Islam melalui analisis integratif antara penalaran yudisial dan teori *maṣlaḥah mursalah*. Secara praktis, penelitian ini memberikan landasan normatif bagi pengembangan model *co-governance* dalam pengelolaan zakat yang partisipatif, transparan, dan berkeadilan di Indonesia.

**Kata Kunci :** Putusan, Penalaran Mahkamah Konstitusi, Zakat, Maṣlaḥah Mursalah.

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## Introduction

Zakat is an obligation that must be fulfilled by every Muslim around the world, and also serves as a vital tool in Islamic teachings that not only has spiritual aspects, but also social and economic dimensions.<sup>1</sup> This obligation is also part of the five pillars of Islam, which have a strategic function in creating economic balance and reducing social inequality in society.<sup>2</sup> Indonesia, as a country based on law, has established institutions specifically to handle issues related to zakat management in the country. This is regulated in Article 17 of Law No. 23 of 2011 concerning Zakat Management, which states that there are two main institutions that function in zakat management, namely the National Zakat Agency (BAZNAS) and the Zakat Institution (LAZ).<sup>3</sup>

BAZNAS, in carrying out its functions related to zakat management, consists of three main aspects, namely the collection of zakat from the

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<sup>1</sup> Fatmawati F., Misbahuddin M., dan Muh. Nur Taufik Sanusi, “Analisis Zakat Fitrah dan Zakat Mal dalam Islam,” *Socius: Jurnal Penelitian Ilmu-Ilmu Sosial* 1, no. 6 (Januari 2024): 52-55, <https://doi.org/10.5281/zenodo.10466049>.

<sup>2</sup> Muhammad Furqanul Ikram, Misbahuddin, dan Saleh Ridwan, “Pengelolaan Zakat, Infak, dan Sedekah Dalam Islam,” *Madani: Jurnal Ilmiah Multidisiplin* 1, no. 11 (Desember 2023): XX-XX, <https://doi.org/10.5281/zenodo.10445980>.

<sup>3</sup> Alifah Nur Fajrina, Farhan Rafi Putra, dan Annisa Suci Sisillia, “Optimalisasi Pengelolaan Zakat: Implementasi dan Implikasinya dalam Perekonomian,” *Journal of Islamic Economics and Finance Studies* 4, no. 1 (June 2020): 100-120.”

community, the management of zakat, and finally the distribution of zakat to individuals who are entitled to receive it. On the other hand, LAZ is a zakat management institution formed by community initiative. One of the LAZs that is currently developing and has obtained permission from the Ministry of Religious Affairs for its operations is NU CARE LAZISNU (Zakat Management Institution under NU) and LAZISMU (Zakat Management Institution under Muhammadiyah). The main difference between BAZNAS and LAZ lies in the fact that BAZNAS was established by the Indonesian government, while LAZ emerged from community initiatives.<sup>4</sup>

The management and distribution of zakat by BAZNAS is assisted by the Zakat Collection Unit, abbreviated as UPZ, which is a unit formed by BAZNAS as its representative in collecting zakat. As stipulated in Article 8 of Law Number 23 of 2011 concerning Zakat Management BAZNAS has 11 members who carry out their duties in accordance with Article 16 of Law Number 23 of 2011 concerning Zakat Management, which states that "*In carrying out its duties and functions, BAZNAS, provincial BAZNAS, and district/city BAZNAS may establish UPZs in government agencies, state-owned enterprises, regional-owned enterprises, private companies, and Indonesian representative offices abroad, and may establish UPZs at the sub-district, village, or other levels, and other locations.*"

Thus, it is hoped that BAZNAS and LAZ can collaborate and work together in managing and distributing zakat so that the process becomes more effective and efficient, especially for those who are entitled to receive it.<sup>5</sup> However, in practice, zakat management in Indonesia faces various complex issues, particularly related to the authority of BAZNAS, which functions as a regulator, operator, controller, and auditor, ultimately resulting in the absence of a *checks and balances* mechanism, thereby making BAZNAS potentially arbitrary in its actions. Specifically, one of the most crucial issues is the overlap of authority between BAZNAS and LAZ<sup>6</sup> BAZNAS, which was essentially designed as a regulator, also performs the function of an operator, namely collecting and distributing zakat directly. This at least creates the impression that BAZNAS has become too dominant an institution, even referred to as *a* superbody, because it controls almost all aspects of zakat management.

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<sup>4</sup> Hartato Rianto dan Anita Putri, "Studi Perbandingan Pengelolaan Dana Filantropi di Lembaga Zakat Muhammadiyah dan Nahdlatul Ulama," *Jurnal Ilmiah Ekonomi Islam* 9, no. 1 (2023): 1335-1344"

<sup>5</sup> Nanang Suparman dan Wildan Romadhon, "Evaluasi Kebijakan Peraturan Badan Amil Zakat Nasional Nomor 2 Tahun 2016 tentang Pembentukan dan Tata Kerja Unit Pengumpul Zakat di Universitas Padjadjaran," *MINISTRATE: Jurnal Birokrasi & Pemerintahan Daerah* 1, no. 1 (November 2019): 52-55p.

<sup>6</sup> Putusan MK No. 54/PUU-XXIII/2025, Pertimbangan Hukum

As a result, many LAZ that have great capacity and potential in empowering the community have been hampered in their development. They are often restricted and directed to become Zakat Collection Units (UPZ) under the control of BAZNAS, rather than independent institutions. This situation then sparked various debates and ultimately prompted a number of parties to file a judicial review of Law Number 23 of 2011 with the Constitutional Court. The petition was registered under Case Number 54/PUU-XXIII/2025, filed by Muhammad Jazir (Petitioner I) and Indonesia Zakat Watch (Petitioner II), in which the Petitioners highlighted, among other things, Article 13 of the law, which places BAZNAS as both the regulator and operator in the management of zakat.

The petitioners argue that these provisions contradict constitutional principles, such as separation of powers, accountability, and checks and balances, and have the potential to interfere with religious freedom as guaranteed in Article 28D paragraph (1) and Article 29 paragraph (2) of the Constitution of the Republic of Indonesia of 1945. In the petitioners' view, the state should play a role in protecting and facilitating Muslims in paying zakat, not dominating and entering into the realm of spiritual and religious worship. This is evidenced by the list of issues recorded in the tripartite meeting of the Zakat Forum Legal Team, LBH Persis & LBH Muhammadiyah, which notes that in practice, BAZNAS is required to provide 30% of the cooperation program funds to BAZNAS. The above case is one example of several incidents involving the superpowers of the BAZNAS institution, where all functions, including supervision, regulation, and operation, are given to a single institution, resulting in the absence of a *check and balance* mechanism.<sup>7</sup>

Therefore, the considerations of the Court in Constitutional Court Decision Number 54/PUU-XXIII/2025 in the case *in question* are significant and can be used as a reference in rebuilding the paradigm of zakat management in Indonesia. In analyzing this research, the author will use the Mursalah perspective, which relates to considerations of (public benefit or interest) in the enactment of Constitutional Court Decision Number 54/PUU-XXIII/2025 so as to realize a more equitable, participatory, and public benefit-oriented zakat management.

This study uses a normative legal research method designed to analyze and evaluate the construction of legal norms and the judicial considerations of constitutional judges in forming the architecture of zakat management in Indonesia.<sup>8</sup> This method was chosen because the focus of the

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<sup>7</sup> Putusan MK No. 54/PUU-XXIII/2025, Pertimbangan Hukum.

<sup>8</sup> Hirsanuddin, Asmara, and Atsar, "Application of Maslahat Mursalah Rules in Business Transactions in Islamic Banking."

study is on analyzing legal reasoning and judicial argumentation in the realm of constitutionality testing, rather than on the empirical phenomenon of zakat management in the field. This research design is used to examine the compatibility between the provisions on zakat management in Law Number 23 of 2011 with constitutional principles and *maṣlahah mursalah* values, particularly in the context of the dynamics of constitutional judges' reasoning as reflected in Constitutional Court Decision Number 54/PUU-XXIII/2025. This study does not examine the empirical validity of zakat implementation, but rather examines the normative validity of zakat regulations and the coherence of the constitutional arguments constructed by the Court.<sup>9</sup>

The types of legal materials used consist of primary and secondary legal materials. Primary legal materials are sources of law that have binding force and are used as the main basis for normative analysis. The primary legal materials used include the -The 1945 Constitution of the Republic of Indonesia, specifically Article 28E paragraphs (1) and (2) on freedom of religion, Article 28D paragraph (1) on legal certainty, and Article 29 paragraphs (1) and (2) on a state based on Belief in One God and the guarantee of freedom of religion. In addition, Law Number 23 of 2011 concerning Zakat Management was also used, specifically Articles 5, 6, 7, and 17, which regulate the institutional management of zakat. Constitutional Court Decision Number 54/PUU-XXIII/2025 is the main object of study, including legal considerations (*ratio decidendi*), dissenting opinions (if any), and the verdict.

Secondary legal materials serve as supporting materials for analysis, which are used to construct a conceptual framework and enrich the interpretation of primary legal materials. These secondary legal materials include constitutional law literature, particularly on the theory of separation of powers, accountability of state institutions, and constitutional review. *Fiqh al-zakāh* literature is also used, including the concepts of *wilāyah*, *amil*, and distribution mechanisms in classical and contemporary *fiqh* schools, as well as *uṣūl al-fiqh* literature, particularly the theory of *maṣlahah mursalah* and its application in *maqāṣid al-sharī'ah*. In addition, this study also uses accredited journal articles, textbooks, and opinions of Islamic law and constitutional law experts relevant to the issues of zakat management and state institutional authority.

The research approaches used include the statute approach, case approach, and conceptual approach. The statutory approach is used to identify the normative structure, scope of authority, and overlapping functions in the regulation of zakat management based on Law Number 23 of

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<sup>9</sup> Susetiyo and Ifitah, "Peranan Dan Tanggungjawab Pemerintah Dalam Pelayanan Kesehatan Pasca Berlakunya UU Cipta Kerja."

2011.<sup>10</sup> Through this approach, a critical reading of the hierarchy of norms, internal consistency between articles, and potential conflicts of norms (antinomy) that could cause legal uncertainty in implementation was conducted. The case approach is operationalized by systematically examining the ratio decidendi, legal considerations, and patterns of reasoning of the constitutional judges in Decision Number 54/PUU-XXIII/2025, particularly regarding the Court's interpretation of the role of the state, the principle of checks and balances, and freedom of religion. This analysis includes deconstructing the legal arguments used by the Court, identifying the major and minor premises in constitutional syllogisms, and evaluating the constitutional interpretation methods applied, whether originalist, textualist, or purposive.

Meanwhile, a conceptual approach is used to assess and examine the Court's considerations through the concept of *maṣlaḥah mursalah*, in order to measure the extent to which the decision reflects the protection of the public interest (*maṣlaḥah 'āmmah*), distributive justice, and the sustainability of zakat management. This approach allows the research to go beyond a purely positivistic analysis by integrating Islamic philosophical values into the assessment of constitutionality, thereby producing a comparative perspective between the rationality of positive law and the rationality of Islamic law. The technique of analyzing legal materials is carried out qualitatively and normatively using the methods of legal interpretation and argumentative analysis. This study uses systematic interpretation, which is interpreting legal norms by considering the relationship between articles in a law and other laws and regulations in order to find coherence in the legal system of zakat management.<sup>11</sup>

In addition, teleological interpretation is also used, which is interpreting norms based on their legislative intent, particularly to explore whether the Zakat Management Law is intended to optimize the empowerment of the people or merely accommodate the interests of religious bureaucratization. This study also applies conceptual analysis, which examines the judge's considerations within the framework of *maṣlaḥah mursalah*, specifically by operationalizing the five principles of protection (*al-ḍarūriyyāt al-khams*), which include *ḥifẓ al-dīn* (protection of religion), *ḥifẓ al-nafs* (protection of life), *ḥifẓ al-'aql* (protection of reason), *ḥifẓ al-nasl*

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<sup>10</sup> Setianingrum and Bachri, “Diversi Terhadap Anak Yang Berhadapan Dengan Hukum Perspektif Mursalah.”

<sup>11</sup> Imaduddin, Mochammad Iqbal, Novita Hapsari Mat Furu, Nurillia Nadratus Saadzah, Nurlia Rahmatin, dan Nyoni Novia Indriani. 2025. “*Penemuan Hukum dan Penafsiran Hukum*.” Edukreatif: Jurnal Kreativitas dalam Pendidikan 6, no. 1. Diakses 17 Januari 2026. <https://ijurnal.com/1/index.php/jkp/article/view/440>.”

(protection of offspring), and *ḥifẓ al-māl* (protection of property).

The analysis was carried out in several interrelated phases. The first phase was the identification of norms, which involved an inventory of the articles being tested and the constitutional norms that served as the benchmark. The second phase was the classification of legal issues, which involved the categorization of constitutional issues raised by the petitioner, including issues of authority, accountability, and freedom of religion. The third stage is the examination of the Court's arguments, in the form of a deconstruction of the legal logic constructed in the considerations of the decision. The fourth stage is critical evaluation, which is an assessment of the implications of the decision on the institutional design of zakat management, both normatively and practically. The final stage is normative-prescriptive construction, in the form of formulating recommendations for the renewal of zakat governance based on the findings of the analysis.

Using this method, this study aims to produce a normative construction that is not only descriptive-explanatory but also prescriptive-transformative in formulating the direction of reform of zakat management that is more equitable, accountable, participatory, and oriented towards the benefit of the people. The novelty of this research lies in the integration of constitutional analysis with Islamic legal theory, resulting in an interdisciplinary perspective that enriches the discourse on zakat management law in Indonesia. This research does not merely examine the Constitutional Court's decision from a positive law perspective, but also evaluates it using sharia parameters, thereby bridging two different but complementary legal traditions in the context of Indonesia's constitutional state based on belief in One God.

## **Finding and Discussion**

### **Legal Considerations of the Constitutional Court in Decision Number 54/PUU-XXIII/2025 as the Basis for Constitutional Judges' Reasoning in Zakat Management.**

Constitutional Court Decision Number 54/PUU-XXIII/2025 raises a fundamental question that has not been fully answered, namely, to what extent can the state intervene in the management of zakat without violating the principle of freedom of religion? The Court constructed the legitimacy of the state's role by combining two constitutional bases, namely Article 29 paragraph (1) of the 1945 Constitution concerning Belief in One God and Article 34 paragraph (1) concerning the state's obligation to care for the poor and neglected children.<sup>12</sup> In its legal considerations on pages 283-287, the

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<sup>12</sup> Christy Edotry Torry Karwur, "Pemenuhan Hak Memperoleh Kesehatan Ditinjau 200 |

Court emphasized that these two norms are mutually supportive, making the management of zakat an integral part of the state's religious social service function. This construction creates a hybrid paradigm in which zakat is no longer seen solely as a private act of worship, but also as an instrument of social welfare that falls under the constitutional responsibility of the state.<sup>13</sup>

This hybrid paradigm actually reflects what Gøsta Esping-Andersen, in his book “The Three Worlds of Welfare Capitalism” (1990), refers to as the state's efforts to expand the functions of the welfare state into domains traditionally considered private or communal. Esping-Andersen argues that the modern welfare state is characterized by the “decommodification” of various aspects of social life, including mechanisms of social solidarity that were previously managed by non-state institutions.<sup>14</sup> In the Indonesian context, the management of zakat, which was originally a communal practice based on civil society, has now been transformed into a function of the state with constitutional legitimacy. However, this transformation contains a fundamental paradox that remains unresolved in the ruling. On the one hand, the Court affirms the state's constitutional obligation to ensure an effective and targeted zakat system. On the other hand, the Court cites the principle of sharia which states that muzaki are free to distribute zakat as long as it is given to the eight categories of mustahik. The critical question that arises is: if individual freedom is guaranteed by sharia and the constitution, why is strict institutionalization through BAZNAS necessary? The Court did not provide an adequate explanation of how to balance these two potentially contradictory interests. The guaranteed freedom turns out to be only residual, permitted as long as it does not interfere with the unity of the system desired by the state.

Although the freedom of muzaki is formally guaranteed, the institutional structure created by Law 23/2011 results in a disciplinary mechanism that encourages muzaki to distribute zakat through channels controlled by the state. The freedom guaranteed is only nominal freedom, while in practice, structural and institutional pressures create de facto conformity. The Court built a historical justification that Law 23/2011 was a correction to the previous zakat management system, which was fragmented and unfocused.

Even if fragmentation did occur, it did not automatically mean that centralization through BAZNAS was the best solution. Other alternatives, such

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dari Pasal 28H Ayat (1) Undang-Undang Dasar Negara Republik Indonesia Tahun 1945,” *Lex Privatum* 13, no. 2 (2024), diakses [tanggal akses], <https://ejournal.unsrat.ac.id/index.php/lexprivatum/article/view/54002>.

<sup>13</sup> Putusan Mahkamah Konstitusi Nomor 54/PUU-XXIII/2025.

<sup>14</sup> Gøsta Esping-Andersen, *The Three Worlds of Welfare Capitalism* (Princeton, NJ: Princeton University Press, 1998).

as horizontal coordination based on networks, which were more in line with the spirit of decentralization and civil society participation, were not considered at all. The concept of network governance developed by Stephen Goldsmith and William D. Eggers in “Governing by Network: The New Shape of the Public Sector” (2004) offers a model in which coordination between institutions can be achieved without a rigid vertical hierarchy. In this model, the state acts as a facilitator and regulator, not as an operator that controls the entire system.<sup>15</sup> LAZs can coordinate horizontally with the support of information infrastructure provided by the state, without losing their autonomy and innovation. However, this argument contains significant empirical weaknesses because the Court did not present concrete data proving that pre-2011 fragmentation actually caused systemic failure in poverty alleviation. There is no quantitative comparison between the effectiveness of zakat distribution before and after the enactment of Law 23/2011 that can validate the claim that centralization is a better solution.

The Court's argument reflects a bias toward the belief that technical rationality and centralization can solve complex social problems. Modern state centralization projects often fail because they ignore local knowledge and informal mechanisms that are actually more adaptive to local conditions. In the context of zakat, a decentralized system based on diverse LAZs may actually be more effective in reaching mustahik because they have better local knowledge and social networks than bureaucratic state institutions. However, this perspective was not considered at all by the Court, which was fixated on the assumption that centralization is inherently better than pluralism.

Even if fragmentation does occur, it does not automatically mean that centralization through BAZNAS is the best solution. Other alternatives, such as horizontal coordination based on networks, which are more in line with the spirit of decentralization and civil society participation, have not been considered at all. In this alternative model, the state acts as a facilitator and regulator, not as an operator that controls the entire system.

More problematically, the empirical facts revealed by the Petitioners actually show that centralization creates new problems that are no less serious. LAZs are required to deposit up to 30% of their program funds to BAZNAS, a form of financial subordination that not only limits the independence of civil society institutions, but also creates financial disincentives for LAZs to develop. Regarding this fact, the Court only stated that this could not be assessed as a matter of constitutionality of the norm, but rather a matter of implementation.<sup>16</sup>

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<sup>15</sup> Stephen Goldsmith and William D. Eggers, *Governing by Network: The New Shape of the Public Sector* (Washington, DC: The Brookings Institution, 2004).

<sup>16</sup> Putusan Mahkamah Konstitusi Nomor 54/PUU-XXIII/2025.

However, this omission reveals the main weakness of the decision, the Court failed to see that implementation problems are often a direct consequence of the construction of an erroneous norm. Law is never neutral or separate from the socio-political context; the legal structure itself creates a certain distribution of power. The construction of norms that place BAZNAS as the coordinator with the authority to guide and supervise LAZ structurally creates a hierarchy of power. The 30% deposit is not an implementation anomaly, but a logical consequence of the power structure built by the norm itself.

The petitioner argues that BAZNAS has become a superbody that combines the functions of regulator, operator, and supervisor, which is a violation of the principle of checks and balances. When BAZNAS combines these three functions of making zakat policy, carrying out the collection and distribution operations, and supervising LAZ, there is no effective balancing mechanism. LAZ, which is supervised by BAZNAS, is also a competitor of BAZNAS in collecting funds, creating a conflict of interest inherent in this institutional structure. The Court acknowledged that BAZNAS' dominance hinders the development of LAZ, but refused to consider this a constitutional issue, arguing that according to Islamic law, zakat management is carried out by *ulil amri*. However, acknowledging the role of the state is not the same as justifying a monopoly or dominance that eliminates space for public participation.

More problematically, the Court itself stated that the existence of LAZs formed by the community historically predates BAZNAS, so LAZs must have the opportunity and space to continue to develop. However, if the Court recognizes the historical legitimacy of LAZs and the need to provide space for development, why are there no concrete legal mechanisms in the ruling to guarantee this? Verbal recognition without an enforcement mechanism only results in a false guarantee that has no legal binding force. Institutions tend to maintain their established trajectory. Once BAZNAS has been established with infrastructure, budget, and broad authority, it will be very difficult to change this power structure even if there is verbal recognition of the need to provide space for LAZ.<sup>17</sup>

The Court paid particular attention to the interpretation of the word “may” in Article 16 paragraph (1) of Law 23/2011, which states that BAZNAS may form Zakat Collection Units (UPZ). The Court emphasized that the word “may” is discretionary, so that the formation of UPZ cannot be used as an instrument to force agencies to form UPZ under the auspices of BAZNAS. This interpretation is theoretically correct, but it ignores the much more complex sociological reality of the law. If BAZNAS's factual dominance

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<sup>17</sup> Putusan Mahkamah Konstitusi Nomor 54/PUU-XXIII/2025  
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occurs even though the word “may” is discretionary, then the problem is not one of semantic interpretation, but rather the power structure created by Law 23/2011 itself.

The effectiveness of the law is not only determined by the normative text, but also by the institutional structure and legal culture that surrounds it. Although the word “may” is textually discretionary, the institutional structure that gives BAZNAS the authority to coordinate, guide, and supervise creates an asymmetry of power that makes discretion a de facto imperative. Coupled with the organizational culture in government agencies, which tends to be hierarchical and conformist, muzaki will feel pressure to distribute zakat through the UPZ formed by BAZNAS even though there is no formal legal obligation to do so. The court seems to believe that by providing the correct interpretation, practices in the field will automatically follow a naive assumption that ignores the dynamics of power in social institutions.

Muzaki who work in government agencies or state-owned enterprises will feel that there is an implicit expectation to distribute zakat through the UPZ formed by BAZNAS. Social pressure, organizational culture, and the expectations of superiors create subtle coercion that is not captured by the normative-textual analysis conducted by the Court. Similarly, the word “assist” in Article 17 of Law 23/2011. The Court stated that LAZ should not be interpreted as assisting BAZNAS. However, if the norm explicitly uses the word “assist,” how can LAZ not be perceived or treated as subordinate? The word “assist” has a clear core meaning that implies an asymmetrical relationship between the assisted and the assisting. The Court attempted to resolve a structural problem with an ineffective hermeneutic strategy because interpretation, no matter how good, cannot change the hierarchy that has been established in institutional practice. A more appropriate solution is to change the normative construction itself by removing the word “assist” and replacing it with more egalitarian terminology such as ‘collaborate’ or ‘synergize.’

The Court quoted at length from Decision Number 97/PUU-XXII/2024, which essentially stated the same thing, namely that the problem lies in the application of the norm, not the norm itself. The decision even ordered the revision of Law 23/2011 within a maximum period of two years with five concrete directives covering the separation of regulatory and operational functions, the freedom of muzaki to choose an institution, the elimination of subordination between zakat management institutions, the realization of good zakat governance, and the meaningful participation of stakeholders in the revision process. The critical question that must be asked is: if Decision Number 97/PUU-XXII/2024 has already provided a clear directive for revision, why does Decision Number 54/PUU-XXIII/2025 merely repeat this without providing an enforcement mechanism?

Repetition without enforcement creates a dangerous precedent: Constitutional Court decisions become merely advisory documents without any coercive power. The Court did not explain the legal consequences if lawmakers did not revise the law within the specified time limit. There is no sanction mechanism, no obligation to report on progress, and no procedure for monitoring the implementation of the decision. As a result, this decision risks being ignored by lawmakers without any legal consequences. This is not just a technical procedural issue, but one that concerns the credibility of the Constitutional Court as the guardian of the constitution. The effectiveness of the constitutional court in upholding constitutional rights is highly dependent on a supporting structure that includes not only formal authority, but also advocacy coalitions, litigation resources, and a legal culture that supports the implementation of rulings. Without an organized civil society to demand the implementation of rulings, without media that consistently monitors the implementation of rulings, and without political sanctions for legislators who ignore the Court's orders, constitutional rulings will remain symbolic victories without real change.

The Court has repeatedly emphasized the importance of good zakat governance, which includes the principles of Islamic law, trust, benefit, justice, legal certainty, and accountability. However, this ruling does not provide concrete parameters for how these principles are measured, evaluated, and enforced. The concept of good governance put forward by the Court remains at an abstract-normative level without descending to an operational level that can be implemented. The concept of good governance is often normative-prescriptive without providing adequate operational guidance on how these abstract principles can be measured and enforced in specific contexts.<sup>18</sup>

What are the indicators of accountability? Is it sufficient to publish annual financial reports on a website, or is an independent audit by an external institution with no affiliation to the government necessary? What transparency mechanisms allow muzaki to know in detail where their funds are distributed and what impact they have on the welfare of mustahik? Who has the authority to evaluate whether the principle of fairness in distribution has been achieved, and what are the objective criteria for assessing this fairness?

Without operationalization, the concept of good governance becomes nothing more than normative jargon that has no impact on improving the system. In the context of zakat management, concrete mechanisms can be implemented: muzaki can be involved in the process of determining distribution priorities, there can be regular deliberative forums between

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<sup>18</sup> Moch. Chotib, Muhammad Fauzudin Faiz, dan Ikhsan Abdullah, "Establishing a Zakat Culture Based on Good Zakat Governance and Good Zakat Empowerment in Indonesia," *Journal of Islamic Economics Perspectives* 5, no. 2 (2023).

BAZNAS, LAZ, and mustahik representatives to evaluate programs, and there can be citizen monitoring mechanisms where the public can access real-time data on zakat collection and distribution. However, such institutional innovations are not mentioned at all in the Court's decision, which is fixated on abstract principles without concrete mechanisms.

The Court stated that the principle of integration should not be interpreted narrowly as centralization solely within BAZNAS, ignoring the rights of the community, but should be understood as a form of strengthening networks as a manifestation of positive collaboration among zakat management institutions. This concept of collaborative networks is theoretically appealing and consistent with developments in contemporary governance theory. However, this concept is not implemented at all in the existing structure of Law 23/2011. Law 23/2011 does not regulate the mechanism for horizontal collaboration between BAZNAS and LAZ as equal partners.

Instead, there is a vertical hierarchy with BAZNAS at the top as the coordinator with the authority to guide and supervise LAZ. In a network model, coordination is achieved through horizontal mechanisms based on trust, reciprocity, and common goals, rather than through vertical command and control. The state acts as an orchestrator that facilitates coordination without dominating. However, the transformation from hierarchy to network governance requires fundamental structural changes that are not mandated by the Court in this decision.<sup>19</sup>

### **The Reasoning of Constitutional Judges in Decision Number 54/PUU-XXIII/2025 from the Perspective of Maslahah Mursalah**

Maslahah mursalah is one of the methods used in the formation of Islamic law. Etymologically, *maslahah* means goodness, benefit, or welfare, while *mursalah* means free or unbound.<sup>20</sup> Abu Zahrah, as quoted by Suyaman, defines *maslahah mursalah* as “a benefit that is in line with the objectives of the Sharia, but there is no specific text that commands or prohibits it.”<sup>21</sup> Meanwhile, according to Amir Syarifuddin as quoted by Endrik, *maslahah mursalah* terminologically refers to something that is considered good by the majority of people because it brings benefits and prevents harm to humans,

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<sup>19</sup> Putusan Mahkamah Konstitusi Nomor 54/PUU-XXIII/2025

<sup>20</sup> Alfina Fadhila, Melkat Wulandari, dan Rahma Nufiza Amalia Putri, “Rekonstruksi Konsep Maslahah dalam Perspektif Filsafat Hukum Islam Kontemporer,” *Jurnal Media Akademik (JMA)* 3, no. 5 (Mei 2025): xx–xx, <https://doi.org/10.62281>.

<sup>21</sup> Arifin, Bustanul. “Kehujjahan Maslahah Mursalah dalam Perspektif Imam Al-Ghazali dan Najm Al-Din Al-Tufi.” *Al-Mawaddah* 1, no. 1 (2024). <https://doi.org/10.61181/al-mawaddah.v1i1.426>.

and remains in line with the principles of sharia when the law is established.<sup>22</sup>

Thus, it can be concluded that *maslahah mursalah* is a method of contemporary Islamic law formation that makes human benefit the basis for determining the law on an issue that is not explicitly mentioned in the text, as long as it does not conflict with Sharia law. In addition, *maslahah mursalah* in its application must meet the following general conditions:

1. *Maslahah mursalah* is a real benefit that is generally accepted by common sense, and is capable of bringing benefits and preventing harm to humans.
2. The formation of law through the *maslahah mursalah* method must not contradict existing Sharia arguments, both in the Qur'an and Sunnah.
3. It must not contradict the intent and purpose of Sharia.
4. *Maslahah mursalah* is applied in conditions of urgent need (emergency), where if it is not done in this way, human life will be disrupted.<sup>23</sup>

When contextualized between Constitutional Court Decision Number 54/PUU-XXIII/2025 and the principle of *maslahah mursalah*, the Court's considerations can be used as a reference, basis, and guideline in the management of zakat that prioritizes the welfare of the people. This is reflected in the Court's considerations on page 283 of the *a quo* decision, which emphasizes at least five main points that must be immediately revised in Law Number 23 of 2011 concerning Zakat Management by the legislators. The analysis of the Court's considerations, particularly regarding the division of authority, duties, and functions between regulators, guidance, and supervision with implementers, managers, and operators between BAZNAS and LAZ, is considered to have a significant correlation with the principle of *maslahah mursalah*.

This principle, as explained earlier, is a principle that prioritizes the public interest in the formation of Islamic law on issues that are not explicitly mentioned in the text, both in terms of commands and prohibitions. In this context, what is meant is state intervention in zakat management. This means that a clear division of roles between the government as regulator and LAZ as

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<sup>22</sup> Akhmad Fachrudin, *Analisis Putusan No. 0353/Pdt.G/2017/PA.TNK tentang Putusnya Perkawinan Perspektif Maslahah Mursalah* (skripsi, Fakultas Syariah, Universitas Islam Negeri Raden Intan Lampung, 1443 H / 2022 M)..

<sup>23</sup> Abu Yazid Adnan Quthny dan Nina Agus Hariati, "Implementasi *Maslahah Mursalah* sebagai Alternatif Hukum Islam dan Solusi Problematika Umat," *Asy-Syari'ah* 5, no. 1 (Januari 2019), <https://doi.org/10.55210/assyah.v5i1.110>.

operator can be justified as long as such actions actually bring greater benefits to the people. The basis for using the *maslahah mursalah* method in this context lies in the level of necessity, which must protect two things, namely the protection of religion (*hifz al-din*) and the protection of property (*hifz al-mal*). The protection of religion in this context is clear, because zakat is one of the pillars of Islam, so that the establishment of regulations related to the implementation and management of zakat is a form of protection and benefit for the people. In addition, good regulations related to zakat management are also a form of protection of wealth (*hifz al-mal*) that can foster public trust in the management of their wealth by zakat administrators.<sup>24</sup>

Furthermore, the Court's consideration of giving muzaki the freedom to determine the institutions they trust to pay zakat, as stated in the second point of the Court's consideration in section 3.23, is one of the main focuses of this analysis. This is because its implications are highly relevant to the principle of *maslahah mursalah*, whereby issues that are not specifically regulated in the text are considered capable of bringing universal benefits to the community. The existence of regulations on this matter allows for the optimal distribution of zakat in accordance with the preferences and beliefs of the community. The optimal distribution of zakat based on the preferences and beliefs of the community will have an impact on increasing public awareness to pay zakat, because the community already has institutions that they trust to manage their zakat assets. This will ultimately increase the number of zakat recipients, so that the benefits of zakat can be felt universally by muzaki, zakat administrators, and *mustahik*.<sup>25</sup>

The Constitutional Court's decision based on these points can also be seen as an important step in responding to the needs and preferences of modern society in order to optimize the process of collecting and distributing zakat. The application of the concept of *maslahah mursalah* is in line with the view that Islamic law must be adaptive to the times in order to be able to meet the needs of society progressively, without being bound by rigid interpretations and ignoring the substance of *maslahah*. Furthermore, the application of this point shows that positive law arising from the Constitutional Court's decision and Islamic law can go hand in hand and have the same goal, namely to provide the greatest benefit to society.

Giving equal opportunities for all zakat administrators to develop optimally and fairly without any subordination between institutions, as considered by the Court in this ruling, reflects the *fiqh* principle that leaders'

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<sup>24</sup> Muhaki, "Legal Reasoning Berbasis Maqashid al-Syariah dalam Karya Monomental al-Ghazali," *Pancawahana: Jurnal Studi Islam* 17, no. 2 (Juni 2022): 126, <https://ejournal.kopertais4.or.id/tapalkuda/index.php/pwahana/article/view/4753/3322>.

<sup>25</sup> Putusan Mahkamah Konstitusi Nomor 54/PUU-XXIII/2025

policies must be based on the public interest. This emphasizes the importance of substantive justice in legal practice. Thus, the process of law formation that prioritizes the public interest is not only focused on economic and banking aspects, but also includes institutional and governance aspects in order to realize social justice.

Fair and equitable zakat management, as considered by the Court in the a quo decision, reflects the objective of Islamic law to create social justice and reduce economic inequality, in line with the principle of *maslahah mursalah* which emphasizes consideration for human welfare. This is in line with the *ushul fiqh* rule that “where there is *maslahah*, there is the law of Allah SWT,” which places *maslahah* as the foundation of sustainable goals on an institutional scale.

The main objectives of Islamic law, which include the protection of religion, life, reason, lineage, and property, form the basis for assessing the public interest in every zakat management policy. In this context, opening up opportunities for all zakat managers is a measure to protect and safeguard property that is considered a necessity (*al-daruriyah*).<sup>26</sup> In addition, the elimination of subordinate relationships between institutions will create a more egalitarian and collaborative institutional structure, so that each institution can maximize its potential in creating sustainable innovation. On the other hand, this will also encourage healthy competition in providing the best service to the people, thereby not only ensuring the formation of strong institutions, but also their sustainable development.

Furthermore, the Court's consideration regarding the necessity of zakat management to realize good zakat governance will automatically improve transparent, accountable, and participatory governance as a form of moral and legal responsibility for the community's trust. The context of *maslahah mursalah* in the application of this point is not merely an effort by the government to improve the zakat management system, but also to ensure the greatest benefit for the community through effective protection of property (*hifz al-mal*) and equitable social welfare. Thus, it can be concluded that in addition to optimizing institutional functions, this implementation also maximizes community welfare oriented towards universal benefit.<sup>27</sup>

At the end of its deliberations, the Court provided an important note regarding the process of amending or revising Law Number 23 of 2011, which

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<sup>26</sup> Edi Susilo, “Penyelesaian Problem Hukum melalui Pendekatan Maqasid Shari’ah,” *Jurnal Nizham* 8, no. 1 (2020), <https://doi.org/10.32332/nizham.v8i01.2091>.

<sup>27</sup> Nuradillah Syam, Zainal Said, Islamul Haq, Damirah Damirah, dan Suarning Suarning, “Efektivitas Penerapan Sistem Informasi Manajemen Baznas (SIMBA) Terhadap Peningkatan Good Corporate Governance,” *Paradoks: Jurnal Ilmu Ekonomi* 8, no. 3 (2025), <https://doi.org/10.57178/paradoks.v8i3.1496>.

must be carried out in a participatory manner by involving meaningful participation from stakeholders, including zakat institutions that have been factually involved in zakat management. The involvement of stakeholders and zakat institutions is an important element in realizing the welfare of the people, because maximum participation will ensure that the amendments to the law have the right substance and truly reflect the needs of institutions and society as a whole. Thus, in addition to maximizing the benefits that can be derived from the new law, this will also save budget in the law-making process, as there will be no need for immediate revisions due to inconsistencies between the substance of the law and the actual needs of the community and zakat institutions today.<sup>28</sup>

### **The Implications of Constitutional Judges' Reasoning for Zakat Governance and Efforts to Achieve Community Welfare**

Zakat management is a strategic step taken by the state to institutionalize zakat so that it can be managed effectively, transparently, and accountably. When viewed based on the principles of good zakat governance, which are derived from the concept of good governance applied in the context of zakat fund management, these principles include at least several values, namely transparency, accountability, participation, effectiveness, efficiency, and fairness.<sup>29</sup>

The concept of good governance itself has long been the focus of public administration and development studies. As explained by Sedarmayanti in her book "Good Governance: Good Government & Good Corporate Governance: Good Corporate Governance" (2012), good governance is basically a system of values, policies, and institutions in which economic, social, and political affairs are managed through interactions between the community, government, and the private sector.<sup>30</sup> In the context of zakat management, this principle is translated into good zakat governance, which requires openness, accountability, and active participation from various stakeholders in the management of zakat funds.

When correlated with Constitutional Court Decision Number 54/PUU-XXIII/2025, it can be seen that the Constitutional Court, through its various considerations in the case in question, wants the procedures and management of zakat in Indonesia to be in accordance with and in line with the concept of

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<sup>28</sup> Putusan Mahkamah Konstitusi Nomor 54/PUU-XXIII/2025

<sup>29</sup> Indra Mualim Hasibuan dan Yenni Samri Juliati Nasution, "Konsep Good Governance Lembaga Pengelola Zakat," *Aktiva* 2, no. 2 (Juli 2024), <https://doi.org/10.24260/aktiva.v2i2.2190>.

<sup>30</sup> Sedarmayanti, *Good Governance (Kepemerintahan yang Baik) dan Good Corporate Governance (Tata Kelola Perusahaan yang Baik): Bagian Ketiga* (Bandung: Mandar Maju, 2007).

good zakat governance, even though in its decision the Court did not grant the petitioners' request. However, there are several important points that need to be examined and studied further, particularly in the Court's considerations on page 283 of the decision. In that section, the Court stated that based on the input related to the substance of the issues raised by the Petitioners against Law Number 23 of 2011 concerning Zakat Management, there are a number of important matters that need to be considered by the House of Representatives of the Republic of Indonesia in revising the law, which is currently included in the National Legislation Program (Prolegnas) list.<sup>31</sup>

From the perspective of institutional theory, this decision by the Court reflects an effort to create a balance between the roles of the state and civil society in the management of social resources. Douglass C. North, in his book “Institutions, Institutional Change and Economic Performance” (1990), explains that effective institutions are those that are able to reduce transaction uncertainty and create incentive structures that encourage productive behavior. In the context of zakat management, the institutional structure established by Law 23/2011 should be able to create incentives for BAZNAS and LAZ to synergize productively, rather than creating unhealthy competition or subordination that hinders innovation.

Furthermore, on page 287 of the Court's considerations in the a quo decision, there are five things that need to be regulated in the revision of Law Number 23 of 2011 concerning Zakat Management in the future. The first is the differentiation of authority, duties, and functions between regulators and guidance and supervision by the government with implementers, managers, or operators run by BAZNAS and LAZ. This differentiation is in line with the principle of separation of functions in good governance to avoid conflicts of interest and ensure effective checks and balances.

The second point is giving muzaki (those who pay zakat) the freedom to choose the trusted institution or organization to which they pay their zakat. This principle recognizes that trust is a fundamental social capital in the management of Islamic philanthropic funds. The third point is providing equal opportunities for all zakat management operators to develop optimally and fairly without any subordination between zakat management institutions.

The fourth point emphasizes that zakat management must be carried out in order to realize good zakat governance. Meanwhile, the fifth point underlines that the process of amending or revising Law Number 23 of 2011 must involve meaningful participation from stakeholders, including zakat institutions that have been involved in zakat management. Meanwhile, the fifth point emphasizes that the process of amending or revising Law No. 23 of 2011 must involve meaningful participation from stakeholders, including zakat

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<sup>31</sup> Putusan Mahkamah Konstitusi Nomor 54/PUU-XXIII/2025

institutions that have been involved in zakat management.

These five directives reflect the principle of participatory governance emphasized by Sherry R. Arnstein in her classic article “The City Reader” (2015). Arnstein distinguishes various levels of participation, from the lowest, such as manipulation and therapy, to the highest, such as partnership, delegated power, and citizen control.<sup>32</sup> The Court's directive to involve meaningful participation from stakeholders shows a desire to improve the quality of participation from mere formal consultation to true partnership, where LAZ and civil society organizations have an equal voice in the policy-making process.

Based on the Court's considerations, conclusions can be drawn regarding the implications of Constitutional Court Decision Number 54/PUU-XXIII/2025 on the principles of good zakat governance in the management of zakat in the future. From the aspect of transparency and accountability, the judges' considerations in the a quo decision emphasize the demand that BAZNAS not only act as a policy implementer but also become an institution that opens space for public audits of all its activities and financial reports. The obligation to publish data on the collection and distribution of zakat is a concrete form of the principle of openness that provides space for the public to actively monitor.

Transparency in this context is not merely an administrative obligation, but rather the foundation of public trust in zakat management institutions. Robert D. Behn, in his book “Rethinking Democratic Accountability” (2001), emphasizes that accountability in the public sector must be multidimensional, covering financial, performance, process, and program accountability.<sup>33</sup> In zakat management, financial accountability ensures that every rupiah collected can be accounted for. Performance accountability measures the extent to which zakat has succeeded in improving the welfare of mustahik. Process accountability ensures that the collection and distribution of zakat follow procedures in accordance with sharia and legislation. Meanwhile, program accountability assesses the long-term impact of empowerment programs run by zakat institutions.

From the aspect of participation, the judge's consideration in the a quo decision provides new room for interpretation that zakat management should not be centralized. Although the state has the authority to regulate the zakat system to ensure its compliance with sharia principles and the effectiveness of distribution, such regulation should not override the role of the community.

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<sup>32</sup> Richard T. LeGates dan Frederic Stout, eds., *The City Reader*, 6th ed. (London: Routledge, 2015), <https://doi.org/10.4324/9781315748504>.

<sup>33</sup> Behn, R. D. (2001). *Rethinking democratic accountability*. Globe Pequot Publishing Group Incorporated/Bloomsbury.

This means that community-based zakat institutions, Islamic boarding schools, and religious social organizations retain the right to play an independent role in zakat management, as long as they comply with the principles of transparency and legal accountability.<sup>34</sup>

This principle of participation is in line with the concept of subsidiarity in governance theory, which states that decision-making and program implementation should be carried out at the level closest to the affected community. In the context of zakat, this means that local LAZs, which have a deep understanding of the socio-economic conditions of the community in their area, should have sufficient autonomy to design and implement empowerment programs that are tailored to the specific needs of mustahik in that area, without being overly constrained by rigid regulations from the central government.

From the perspective of effectiveness and efficiency, Constitutional Court Decision Number 54/PUU-XXIII/2025 encourages a clear division of authority between BAZNAS and LAZ. BAZNAS can focus its role on national strategic planning, coordination, and supervision, while LAZ plays a role in the technical implementation of zakat collection and distribution at the local level. This proportional division of roles not only accelerates the distribution of zakat, but also expands the reach of services to mustahik in remote areas.

This model of role sharing reflects the principle of collaborative governance developed in contemporary public administration literature. In this model, effectiveness is not measured by how strict hierarchical control is, but rather by how well various actors can collaborate to achieve common goals. LAZ, which has a strong social network at the grassroots level, can be more effective in identifying and reaching mustahik who have not been touched by formal government programs. Meanwhile, BAZNAS, with its access to government data and resources, can provide the information infrastructure and operational standards that facilitate coordination between LAZs.

From the perspective of fairness, the judge's consideration in the a quo ruling emphasizes the importance of recognizing and guaranteeing equal treatment for all zakat institutions.<sup>35</sup> With proportional and non-discriminatory supervision, it is hoped that the state can create a competitive and professional zakat ecosystem. In addition, the principle of fairness also indirectly guarantees that the management of zakat funds remains oriented towards the public interest, rather than being focused on specific projects that only benefit a handful of parties or groups. Justice in this context covers two dimensions

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<sup>34</sup> Putusan Mahkamah Konstitusi Nomor 54/PUU-XXIII/2025

<sup>35</sup> I Gede Eko Putra Sri Sentanu, Ph.D., *Dinamika Governance: Teori, Praktik, dan Implikasi Kebijakan Publik* (Jakarta: PT Indonesia Delapan Kreasi Nusa, Agustus 2024), ISBN 978-623-10-2886-0..

that are interrelated but have different emphases.

The first dimension is procedural justice, which ensures that all zakat institutions, both BAZNAS and LAZ, are treated equally before the law and have equal access to resources and opportunities for development. The second dimension is distributive justice, which ensures that the allocation of zakat funds is based on the objective needs of the mustahik, not on political considerations or proximity to certain groups.<sup>36</sup> This principle of justice also requires mechanisms to ensure that mustahik in remote areas or marginalized groups are not neglected in the distribution of zakat.

Thus, it can be concluded that Constitutional Court Decision Number 54/PUU-XXIII/2025 not only affirms the constitutional position of BAZNAS, but also provides momentum for all zakat stakeholders to reflect on strengthening professional, transparent, and equitable governance. The principles of good zakat governance must be used as guidelines in every aspect of zakat management, from regulatory and institutional aspects to distribution practices in the field. The implementation of these principles requires a fundamental transformation in the way zakat institutions think and operate. Transparency is not enough with just publishing annual financial reports, but must include real-time disclosure of information on zakat collection and distribution, as well as the impact of empowerment programs.

Accountability must be strengthened with credible independent audit mechanisms, not just internal audits that are prone to conflicts of interest. Participation must be increased by involving muzaki, mustahik, and civil society organizations in the planning and evaluation of zakat programs, not just as passive objects of top-down policies. Ultimately, the main implication of this Constitutional Court ruling lies in the balance between the role of the state, as embodied by BAZNAS, and the role of the community, as embodied by LAZ, in the management of zakat. The state should not monopolize the management role, but on the other hand, it should not relinquish its responsibility to supervise and ensure the management of zakat in Indonesia. This balance requires a redefinition of the state's role from controller to enabler, namely a state that does not control every operational detail of zakat management, but creates an ecosystem that enables various actors, both the state and civil society, to contribute optimally according to their respective competencies and strengths.

The ideal governance model is one that is able to integrate the comparative advantages of various actors into a coherent and synergistic

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<sup>36</sup> Afiyah Azhary Ramdhani, Kamiruddin Kamiruddin, dan Hartas Hasbi, "Analisis Penentuan Persentase Mustahik dan Zakat Kontemporer dalam Penyaluran Dana Zakat pada Baznas Kabupaten Bone," *Ekoma* 4, no. 2 (Januari 2025), <https://doi.org/10.56799/ekoma.v4i2.6538>.

system. The formal legitimacy and access to resources possessed by BAZNAS as a state-formed institution can be combined with the public trust and social networks possessed by LAZ as a community-based institution. The active participation of muzaki and mustahik as direct beneficiaries of the zakat system must also be an integral element in this governance.<sup>37</sup>

Thus, zakat management in Indonesia can truly become an effective instrument for poverty alleviation and economic empowerment of the people, in accordance with the noble goals of Islamic law and the constitutional mandate to care for the poor and neglected children. Constitutional Court Decision Number 54/PUU-XXIII/2025, although it did not grant the petitioners' request, has paved the way for a more inclusive, participatory, and equitable transformation of zakat governance. This transformation is not something that can happen automatically, but requires commitment and hard work from all stakeholders to realize the vision of good zakat governance in practice in the field.

## Conclusion

Based on an analysis of Constitutional Court Decision Number 54/PUU-XXIII/2025, this study finds that the dynamics of constitutional judges' reasoning reflect progressive efforts to redesign the architecture of zakat management in Indonesia through an approach that balances the role of the state as a facilitator with the principle of non-domination of the state in religious affairs. The Court emphasized that although zakat management is a constitutional obligation of the state based on Article 29 paragraph (1) and Article 34 paragraph (1) of the 1945 Constitution, state intervention must not exceed the limits of proportionality to the extent that it erodes the independence of community-based zakat institutions.

This ruling corrects previous centralized practices by emphasizing the need for restructuring of authority so that there is no overlap of the functions of regulator, operator, and auditor in a single institution, which is contrary to the principle of separation of powers and has the potential to weaken public accountability. From the perspective of *maṣlaḥah mursalah*, the Court's considerations contain significant benefits in four dimensions; *ḥifẓ al-dīn* (protection of religion), *ḥifẓ al-māl* (protection of property), distributive justice, and *maṣlaḥah 'āmmah* (public interest).

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<sup>37</sup> Rahma Nia Azizah, "Integrasi Sistem Informasi Zakat Nasional: Studi Komparatif Lembaga Zakat," *Azizah* 1, no. 2 (2024), <https://oj.mjukn.org/index.php/jei/article/view/708>.

The Court's five corrective points on pages 283 and 287 of the decision serve as normative guidelines for the reform of Law No. 23 of 2011 towards a more participatory and equitable model of co-governance. The theoretical contribution of this research lies in expanding the understanding of the role of the Constitutional Court as an architect of governance as well as a positive constitutionalist, and developing an integrative analytical framework between judicial reasoning and the theory of *maṣlaḥah mursalah*, which proves the epistemological compatibility between the rationality of positive law and Islamic law in the context of the Pancasila legal state.

Practically, this research provides a normative basis for legislators and zakat stakeholders in formulating policies that are more responsive to the needs of the people. However, this study has limitations because it focuses on normative-doctrinal analysis without examining empirical implementation in the field, is limited to a single decision without comparison with previous decisions, and has not explored comparative perspectives with zakat management systems in other Muslim countries.

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