



UNIVERSITI TEKNOLOGI MARA

**The Role of MAIPk (Majlis Agama
Islam Dan Adat Melayu Perak) in
Distribution of Zakat during The Post
Crisis Of Pandemic Viruses Covid-19**

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ABSTRACT

Zakat is the third pillar of Islam and is an act of worship that must be performed by every Muslim, regardless of gender. Zakat consists of 2, namely *Zakat Fitrah* which is obligatory to be paid by all Muslims and *Zakat Harta* which is obligatory for those who have excess property above the nisab level. Each State in Malaysia has its own institution in managing matters related to Zakat. The Perak Islamic Religious and Malay Customs Council (MAIPk) is an institution entrusted with collecting and distributing Zakat in the State of Perak. When Covid-19 hit our country officially on March 18, 2020. Many social restrictions were put in place by the government to curb the spread of the disease epidemic. Therefore, a qualitative research method is done to achieve the objectives of this study. This method is carried out using the method of real-time online meetings with Hilir Perak District Baitulmal Officers who are experienced in managing Zakat and Wakaf at MAIPk. Many information sharing is discussed in this study especially in studying the role of MAIPk in distributing Zakat funds after the Covid-19 crisis in line to achieve the objectives of this study. The objective of this study, first, is to explain the concept of Zakat in MAIPk. Second, identify the terms and conditions of receiving Zakat through MAIPk. Third, knowing the distribution of Zakat during the Covid-19 Crisis in MAIPk. The results show that MAIPk plays a huge role in mobilizing Zakat funds to existing groups receiving Zakat and those who have never received Zakat but became recipients of Zakat during the Covid-19 Outbreak. Positive developments were also shown in the Perak State Community when the collection of Zakat during the Covid-19 Outbreak exceeded the expectations issued by MAIPk. In conclusion, although there are many constraints in obtaining information sharing to answer some questions but with clear knowledge and explanation the questions can be answered..

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TABLE OF CONTENTS

AUTHOR’S DECLARATION	ii
ABSTRAK	iii
ABSTRACT	iv
ACKNOWLEDGEMENT	v
TABLE OF CONTENTS	vi
LIST OF TABLES	viii
LIST OF FIGURES	ix
LIST OF SYMBOLS	x
LIST OF ABBREVIATIONS / NOMENCLATURE	xi
CHAPTER 1: INTRODUCTION	1
1.1 Research Background	1-2
1.2 Problem Statement	2
1.3 Research Objectives	3
1.4 Research Questions	3
1.5 Scope of The Study	3
1.6 Significance of The Study	3-4
CHAPTER 2: LITERATURE REVIEW	5
2.1 Introduction	5
2.2 The Concept Of Zakat	5
2.2.1 Meaning	5-6
2.2.2 The Asnafs (priority of Asnafs)	6-7
2.3 Types of Zakat	7
2.3.1 Zakat Fitrah	7
2.3.2 Zakat Harta	7-8
2.4 An Overview: The Zakat Institutions in Malaysia Post Covid-19	8-9
2.4.1 Role of MAIPk in Distribution Zakat Post Covid-19	9-10
2.4.2 Digitalization of Zakat Post Covid-19	10
2.5 Awareness Toward Zakat	10-11

CHAPTER 3: RESEARCH METHODOLOGY	12
3.1 Introduction	12
3.2 Research Instruments	12
3.3 Research Participants	13
3.4 Data Collection	13-14
3.5 Data Analysis	14
CHAPTER 4: RESULTS AND DISCUSSIONS	15
4.1 Introduction	15
4.1.1 Qualitative Analysis: Interview	15
4.2 Concept of Zakat in MAIPk	16
4.3 Terms and Conditions of Eligibility to Receive Zakat	16
4.3.1 Before Covid-19 hits	16-17
4.3.2 Post Covid-19	17
4.4 The Main Focus of Maipk to Distribute Zakat After The Covid-19 Crisis	18
4.5 The Method Used by MAIPk To Distribute Zakat Funds Post Covid-19	18-19
4.6 Awareness made by MAIPk Of the Importance Of Zakat Post Covid-19.	19
4.7 Conclusion	20
CHAPTER 5: CONCLUSION AND RECOMMENDATIONS	21
5.1 Introduction	21
5.2 Recommendations	21
5.2.1 The Effectiveness of The Use of Digital Technology	21
5.2.2 Zakat Module: From Recipient to Payer	22
5.2.3 Review the Assistance Scheme on A Regular Basis	22
5.2.4 Property Development in the Form of Investment	22
5.3 Conclusion	22
REFERENCES	23-25
APPENDICES	26-29