# PENARAFAN BIDANG KUASA JENAYAH MAHKAMAH SYARIAH DAN AKTA 355

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**ABSTRAK (Mengandungi latar belakang isu kajian, persoalan utama kajian, objektif kajian, kaedah dan reka bentuk kajian, dapatan dan implikasi kajian serta kata kunci)**

Institusi takaful antara institusi kewangan Islam yang berkembang pesat pada hari ini. Institusi ini juga antara pembayar zakat di Malaysia. Namun begitu status pembayaran zakat institusi takaful dilihat mempunyai beberapa isu seperti jenis zakat, kaedah pengiraan dan asas zakat. Oleh itu, kajian ini akan melakukan penilaian fiqh terhadap pembayaran zakat institusi takaful di Malaysia. Kajian ini menggunakan pendekatan kualitatif di mana data-data perpustakaan digunakan dan dianalisis secara induktif, deduktif dan komparatif. Hasil kajian mendapati institusi takaful perlu mengeluarkan zakat pendapatan dan menggunakan kaedah pengiraan yang sesuai berasaskan jenis zakat tersebut.

**Kata kunci:** Takaful, Zakat, Fiqh, Pendapatan, Malaysia

***ABSTRACT (Including introduction/ background research, main research issues, research objectives, approach/method, result and implication/contribution and keywords)***

A concise, factual and structure abstract is required with maximum length of 300 words. The abstract should state briefly the purpose of the research, the principal results and major conclusions. Often, an abstract is presented separately from the article, thus it must be able to stand alone. References should be avoided. Abbreviations when first appear should be mentioned in full. If article in Bahasa Melayu, author should prepare additional Abstract & Keywords in English.

**Keywords**:

[Abstrak/Abstract 1.0 spacing, font Times New Roman, font size 11 point]

[Abstrak dalam Bahasa Melayu perlu diterjemahkan dalam Bahasa Inggeris, begitu juga sebaliknya]

***RATING OF CRIMINAL JURISDICTION OF SHARIAH COURTS AND ACT 355***

***ABSTRACT***

*Takaful institutions are among the fastest growing Islamic financial institutions today. This institution is one of zakat payers in Malaysia. However, the zakat payment status of takaful institutions is seen to have some issues such as type of zakat, calculation method and zakat basis. Therefore, this study will conduct a fiqh appraisal of the zakat payment of takaful institutions in Malaysia. This study uses a qualitative approach where library data is used and analyzed based on inductive, deductive and comparative methods. The findings show that takaful institutions should issue zakat based on zakat of income and use appropriate calculation methods based on that type of zakat.*

***Keywords:*** *Takaful, Zakat, Fiqh, Income, Malaysia*

[Left alignment, **Times New Roman, font size 11,** Immediately after the abstract, provide a maximum of **5 keywords** in lower case letters, avoiding general and plural terms and multiple concepts (avoid, “and”, “of” and words in the title). Each keyword is separated by a comma. Only abbreviations firmly established in the field may be eligible. These keywords will be used for indexing purposes.]

**PENDAHULUAN** [Heading, left aligned, Times New Roman (font size 11), bold]

Jenayah di dalam Islam terdiri dari beberapa sejumlah hukuman yang terdiri dari pada hudud, ta’zir dan juga qisas. Pentakrifan jenayah adalah segala bentuk kesalahan di dalam syariat yang di perbolehkan hukuman berdasarkan hukum Allah yang berdasarkan sejumlah hukuman iaitu qisas, hudud atau ta’zir ( [First paragraph begin from the left, **no spacing between paragraphs**]

Citation of one reference in the text from a publication by one or two authors, name of both authors should be written (Hall, 2011; Hall & Fitzgerald, 2016).

Citation of one reference is in the text from a publication written by three or more authors, the name of the first author should be used and followed by “*et al.,*” (Hall *et al*., 2008).

Citation of more than two references by the same author or authors, list the citations in chronological arrangement with the earliest first, (Azmi, 2015; 2017; Mohd *et al*., 2017; 2018).

Citation of references for more than two publications by the same author or authors within the same year, list the citations with ‘alphabet’ after the year, (Azmi, 2015a; 2015b; Mohd *et al*., 2018a; 2018b; 2018c).

Symbols and abbreviations e.g. United Nation (UN) should be specified and spelled out for the first time. SI-units should be used wherever possible. A space must be provided after value before the unit.

Al-Zamakhsyari (1998) juga jelas mewajibkan zakat kepada semua pendapatan yang diperolehi hasil usaha yang dilakukan oleh orang Islam bersandarkan ayat tersebut.

Sabda Rasulullah s.a.w:

عَلَى كُلِّ مُسْلِمٍ صَدَقَةٌ فَقَالُوا يَا نَبِيَّ اللَّهِ فَمَنْ لَمْ يَجِدْ قَالَ يَعْمَلُ بِيَدِهِ فَيَنْفَعُ نَفْسَهُ وَيَتَصَدَّقُ قَالُوا فَإِنْ لَمْ يَجِدْ قَالَ يُعِينُ ذَا الْحَاجَةِ الْمَلْهُوفَ قَالُوا فَإِنْ لَمْ يَجِدْ قَالَ فَلْيَعْمَلْ بِالْمَعْرُوفِ وَلْيُمْسِكْ عَنْ الشَّرِّ فَإِنَّهَا لَهُ صَدَقَةٌ

Yang bermaksud: *Wajib ke atas setiap orang Islam menunaikan zakat., Mereka bertanya: Wahai Nabi Allah, sekiranya kami tidak mempunyai harta, bagaimana? Jawab Baginda s.a.w: Berusahalah dengan sepenuh tenaga bagi menyara diri, kemudian bayarlah zakat. Mereka bertanya lagi: Sekiranya usaha itu tidak berhasil? Baginda menjawab: Berusahalah dalam perkara kebaikan dan mencegah daripada keburukan. Sesungguhnya pekerjaan itu bagi kamu adalah sedekah (zakat).* (Hadis riwayat al-Bukhari dan al-Nasa’i)

Perkataan “*Ala kulli muslim sadaqah*” membawa maksud bahawa zakat pendapatan hukumnya adalah wajib (al-‘Ayni, 2010). Pada luarannya hadis tersebut memberi makna yang luas, kerana zakat yang ditumpukan tidak hanya tertumpu kepada keuntungan harta modal semata-mata atau kepada zakat wajib yang ditetapkan di dalam kitab fiqh (Mujaini, 2012), bahkan ia merangkumi seluruh usaha dan pekerjaan, pendapatan perkhidmatan yang dilakukan (al-‘Ayni, t.t.).

**Conclusion**

The conclusion connects the findings to a larger context, such as the wider conversation about an issue and the journal theme. It suggests the implications of your findings or the importance of the topic**.** Asking questions or suggesting ideas for further research and revisiting your main idea or research question with new insight.

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**Author Contributions**

Individual contributions of authors should be specified in this section to give appropriate credit to each author, for example:

M.R. Author: Conceptualization, Methodology, Software, Writing- Original Draft Preparation; Y.Y. Author: Data Curation, Validation, Supervision; T.A. Author: Software, Validation, Writing-Reviewing and Editing.

**Conflicts Of Interest**

The manuscript has not been published elsewhere and is not under consideration by other journals. All authors have approved the review, agree with its submission and declare no conflict of interest on the manuscript.

**References**

*Follow APA style citations. Bibliography settings with assistant softwares eg. EndNote, Mendeley, BibTex etc should follow APA style.*

*For reference preparation, kindly refer:* [*https://www.mendeley.com/guides/apa-citation-guide*](https://www.mendeley.com/guides/apa-citation-guide)