



**LZNK**  
LEMBAGA ZAKAT NEGERI KEDAH



# 350 YEARS OF THE HISTORY OF **ZAKAT** LEGISLATION IN THE STATE OF KEDAH

*Kedah  
Zakat*

Under the Auspices of  
The Kedah Sultanate





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**350 YEARS OF  
THE HISTORY OF ZAKAT LEGISLATION  
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1667 M - 2017 M**

FIRST EDITION IN ENGLISH VERSION

By

ZAKARIA OTHMAN  
MOHD FAISAL MUSTAFFA  
HAFIZAH ZAINAL

KEDAH STATE ZAKAT BOARD  
2023



# **350 YEARS OF THE HISTORY OF ZAKAT LEGISLATION IN THE STATE OF KEDAH**

**FIRST EDITION 2023**

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# *Daulat Tuanku*



**AL-AMINUL KARIM SULTAN SALLEHUDDIN IBNI AL-MARHUM SULTAN BADLISHAH**  
D.K., D.K.H., D.U.K., D.K., (Kelantan), D.K., (Johor), D.K., (Perak), D.K., (Selangor),  
D.M.K., S.D.M.K., S.H.M.S., S.G.M.K., S.P.M.K., S.S.D.K.  
**Sultan of Negeri Kedah Darul Aman**

# Foreword

## KEDAH STATE SECRETARY



Alhamdulillah, my deepest gratitude to Allah S.W.T., blessings and peace be upon the revered Prophet Muhammad S.A.W., his family and companions.

My utmost gratitude and heartfelt congratulations to the Kedah State Zakat Board (LZNK) for successfully publishing a book that is packed with the history of zakat in the State of Kedah. I believe that the book - 350 Years of the History of Zakat Legislation in the State of Kedah provides a true picture to the outside community on the beginning of the establishment of a zakat institution and its legal origins in the State of Kedah. I could see that since its inception, LZNK has never looked back and until today, it has continued to grow strong with the opening of 12 zakat branches throughout the district to facilitate the public to do business.

The publication of this book also symbolizes the commitment and seriousness of LZNK and the parties involved who always strive to bring LZNK towards a world-class zakat management agency. I would like to take this opportunity to call on all LZNK staffs to increase their potential by working harder to generate increased zakat collection and distribution operations in Kedah with full transparency, efficiency and quality to upgrade the socio-economic status of Muslims, in line with LZNK's mission and vision.

In Sha Allah, thanks to the prayers and efforts from all parties, it is not impossible for LZNK to move forward to become excellent and renowned through the publication of other scholarly books related to zakat. This is because I believe that through the medium of writing, KSZB will be able to continue to grow to become a zakat world reference center, in line with the desire of LZNK management to become a world-class Islamic Social Financial Management Institute.

### **DATO' SERI HAJI NORIZAN BIN KHAZALI**

DSDK., AMK., BCK.

Kedah Darul Aman State Secretary

Cum Chairperson of Kedah Darul Aman State Zakat Board

# Foreword



Before the era of modern administration in Kedah, pioneered by KDYMM Tuanku Sultan Abdul Hamid Halim Shah Ibni Sultan Ahmad Tajuddin Mukarram Shah, the 26th Sultan of Kedah (1882-1993) who was also known as the “Father of Modern Kedah”, there had been four rulers who produced books in Jawi script that touched on Zakat and Fitrah Legislation in Kedah, and they were as listed below, at a glance

The Reign of Sultan Mudzaffar Shah I. The first Sultan of Kedah who converted to Islam in 531 Hijrah (1136 AD). He was converted to Islam by a preacher from Yemen. Based on the Hikayat Merong Mahawangsa, this event took place in Kota Bukit Meriam. He was the one who introduced the “Law of Collection of Zakat and Fitrah”. He appealed to the Sultan to build a tower at the top of Gunung Jerai as a symbol of Kedah becoming an Islamic kingdom which is now known as “Padang Tok Syeikh”. With reference to the hikayat, an early copy by Mohd Yusof Nasrudin, Cetakan Batu (Stone Print), 16 November 1898 in Penang at the request of R.J. Wilkinson, Acting Supervisor of the Straits Settlements Schools.

The Reign of Sultan Rijaluddin Muhammad Shah (1626-1652). He was the son of Sultan Sulaiman Shah I, who became an Aceh prisoner when Kota Si Puteh was attacked in 1619. He founded Kota Naga (The City of Dragons) and made it as the central government of Sixth Kedah. It was here that his chief Dato ‘Seri Paduka Tuan came to an agreement with his scholars that were led by Sheikh Alauddin, to produce the “Law of Kedah” in 1078 Hijrah/1667AD entitled “Tembera Dato’ Seri Paduka Tuan”. According to Dr. Haji Ibrahim Bakar Langkawi, the word “Tembera” is derived from “Tembaga”(Copper) that was used to record the Law.

When Sultan Dhiauddin became the 15th Sultan of Kedah (1662-1668) and was based in Kota Indera Kayangan (Perlis), he also issued a Law Charter that was made from the same material – copper (or known as ‘tembera’). He also signed the Seberang Perai Lease Agreement in 1800 with the British.



The state of Setul known as “Setul Mambang Segara” or “Satun” (Siamese pronunciation), belonged to Kedah which was captured by the Thai Government during the invasion of Kedah in 1821. In 1897, Setul was returned to Kedah. Ku Din (Bahruddin) Ku Meh who was the Head of the Prison at that time was sent by Sultan Abdul Hamid Halim Shah to Setul as a Commissioner or Governor (1897-1909M). While in Setul, he published a law book related to “Zakat and Fitrah Legislation”, in addition to other acts of worship such as the five daily prayers, Friday prayers and fasting during Ramadan.

## CONCLUSION

Based on the book “Al-Tarikh Salasilah Negeri Kedah” by Muhammad Hasan Bin Dato ‘Kerani Muhammad Arshad (Reprinted by Dr. Haji Ibrahim Bakar Langkawi as an Honorary Editor and also as a Publication and Marketing Bureau), it is clearly evident that Kedah had embraced Islam in 531 AH (1136 AD). This means that the existence of “Zakat and Fitrah Legislation” for the State of Kedah has been going on for quite some time compared to other states in the Straits of Malacca region, and it has now been more than 883 years, if we start to calculate from 1136 AD.

**DATO’ WIRA (DR.) HAJI WAN SHAMSUDIN MOHD YUSOF,**  
DGMK.,DSDK.,BMS.,AMN.,BCK.  
Honorary Advisor  
Malaysian Historical Society Kedah Branch

# Foreword



## **ZAKAT: Human's Innate Nature Fortified By Law**

Indeed, Allah Almighty have always granted tenderness of the hearts to mankind. Thus, for that very reason, human beings as God's created beings, have always have feelings of compassion for one another, especially among the strong to the weaker. Al-hasil, mankind has always been generous in giving part of his possessions to the poorer. That is the nature that Allah has set his will upon, except for a handful of people whom Allah has willed to harden their hearts for some reason.

Islam was made the official religion for the entire state of Kedah, in 1136 AD, and it was for everyone, including the royalty and ministers. Since then, the practice of zakat as one of the five Islamic pillars had been entrenched in the people's lives. However, because writing was not a common practice during the society then, there has been no record of the practice so far that could be retrieved from that period.

However, the Kedah government was found to be at the forefront when compared to other states in the Malay world, in placing the obligatory chapter in its book of law. It was found that 351 years ago, in the year 1078 AH, which was equivalent to 1667 AD, the Kedah government had completed writing a law known as the Tembera Dato Seri Paduka Tuan, which included the method of payment of zakat as one of its clauses. The writing of this law was done in the era of Sultan Dhiauddin Mukarram Syah reign, the 15th Sultan of Kedah (1652-1688 AD), who resided in Kota Palas (Perlis) at that time. The law writing team was led by Dato Seri Paduka Tuan, his own father-in-law. Initially, the clauses of the law were written on pieces of copper, called 'tembegha' by the Kedah community at the time, but now modernised to the word 'tembera'. For this reason, this chapter of the law is known as 'Tembera'.

The old Kedah legal record, has confirmed that the management of zakat in the state of Kedah Darul Aman, had long been established and progressing well. The people of Kedah are proud of the achievements made by the Kedah State Zakat Board thus far, that now it has its own building tower, and this has never been owned by any zakat management office elsewhere. It is hoped that the Kedah State Zakat Board will continue to thrive, with new ideas and enthusiasm brought by the Tembera Dato Seri Paduka Tuan.

30 May 2019, Friday, 12.30 p.m.

**DR. HAJI IBRAHIM BAKAR LANGKAWI**

Chairperson of Malaysian Historical Society Kedah Branch



# Preface

Alhamdulillah, my utmost gratitude to Allah SWT, that upon His bountiful blessings, this book has finally been published. This brief printed work dissects the history of the systematic legislation management in the State of Kedah as has been recorded in the Tembera Seri Paduka Tuan and the Kedah State Legislation Ku Din Ku Meh version. Based on these two records, it is evident that the management of zakat in the State of Kedah has reached the age of 350 years.

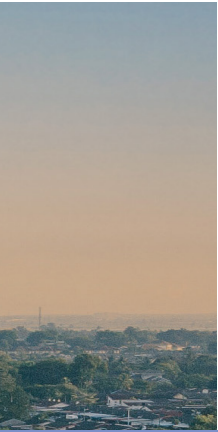
Our dream is to forge a step forward, and to do this, we have to understand history from the origin of its emergence. By knowing the origins of our lineage, only then will we learn and admire the greatness of our ancestors in the past in shaping the development of the present. We can feel and sense their sheer determination and sacrifices, as well as see through their minds, on the history of zakat legislation, when reading this book.

We also learn that the management of zakat in the State of Kedah has its own history and identity. It is this history that forms the uniqueness of zakat management in this state, and until now, Kedah is the only state in Malaysia that has its management of zakat directly under the auspices of the KDYMM Sultan of Kedah.

As a state with the oldest history of zakat management in Malaysia, the onus thus lies with the present management of the Kedah State Zakat Board to continue paving the steps towards creating excellence in zakat management in the state of Kedah, just as it had in the past.

**DATO' SYEIKH ZAKARIA OTHMAN, AMK. DSDK**  
**DR. MOHD FAISAL MUSTAFFA, BCK,**  
**DR. HAFIZAH ZAINAL**



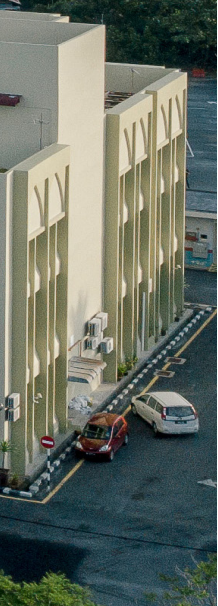


## CHAPTER

## 01

# *Zakat Management*

**DURING THE TIME OF RASULULLAH S.A.W.**



During the time of Rasulullah SAW, a revelation regarding the obligation to pay zakat was revealed in the second year of Hijrah (Qardhawi, 2007). During this early era of Islam, the practice of zakat was divided into two stages, namely the Mecca phase and the Medina phase. The early stage of this development was for 23 years. While in Mecca, the Badawi community had a management system that was more to take care of the needs and welfare of the community. They were encouraged to adopt the concept of property contribution to the needy such as the poor, needy and other types of asnaf. However, for the first 13 years, specific systems such as specialized zakat management institutions had not been established yet.

In the Qur'an, zakat has been mentioned 30 times and is also mentioned together with prayers 27 times. This shows that the obligation to pay zakat is in line with prayer and fasting. Among them is the word of Allah S.W.T. in Surah al- Muzammil verse 20 which means:

***“...And maintain the prayer and pay the zakāt and lend Allah a good loan. Whatever good you send ahead for your souls you will find it with Allah [in a form]that is better and greater with respect to reward...”***

The obligation to pay zakat has been stated in surah al-Taubah verse 103, namely:

***“...Take alms (prescribed or voluntary) out of their wealth so that you (O Messenger) may thereby cleanse them and cause them to grow in purity and sincerity, and pray for them. Indeed your prayer is a source of comfort for them. God is All-Hearing, All-Knowing..”***

The call and decree had moved Rasullullah SAW to plan and implement a systematic zakat management system. According to Kahf (1999), Rasulullah SAW, as the head of the small state of Madinah then, began to appoint amils to collect and distribute zakat. At that time, many offered to voluntarily help and had managed to push the collection to a very high level due to their strong faith and beliefs. (Kahf, 1999).

There are certain conditions that must be present in a candidate before being appointed as a zakat officer (amil). Rasulullah SAW set strict conditions that such a candidate must have an admirable and undoubted personality, as well as have extensive knowledge of his territory and tribe.

Rasulullah SAW has equated the role of an amil or zakat officer to that of a mujahid who fights in the way of Allah. In the words of the Prophet SAW:

***“An amil zakat who serves righteously has the same reward as a person who fights in the way of Allah until he returns to his home”.***

***(Ibnu Hajar, 2007, Kitab Zakat, Hadis No. 584)***



The strict selection enforced by Rasulullah SAW before appointing a person to be an amil, had impacted the zakat management at that time, very positively and satisfactorily. In addition to that, Rasulullah SAW also had set a systematic method for the collection and distribution of zakat funds processes, where the proceeds of the funds will be directly channelled to the local asnaf. Prophet SAW said:

***“The charity collector of the Prophet came to us. So he took the charity from our rich to our poor. I was a orphan boy, so he came to me and gave me a young she-camel from it.”***

***(Sunan Tirmidzi, Kitab Zakat, Hadis No. 649)***

Thus, from the matters highlighted above, it is proven that the reign of Rasulullah SAW is the beginning of the most systematic and structured zakat management system. Later, the administration of zakat was taken over by the Khulafa al-Rashidin, after the death of the Prophet SAW.







## CHAPTER

## 02

*Zakat Management*

## DURING THE ERA OF KHULAFAT AL-RASYIDIN



After the death of the Prophet SAW, the practice of paying zakat was continued by the companions of the Prophet SAW known as Khulafa 'al-Rasyidin. Khulafa 'al-Rasyidin is the title given to the four leading caliphs who led the Islamic government after the death of the Prophet SAW.

They were Sayidina Abu Bakar, Umar al-Khattab, Uthman Affan dan Ali Abi Talib. In the era of the Khulafa al-Rasyidin, no major changes were made to the basic laws of zakat such as nisab, asnaf groups and distribution of zakat. However, there have been changes in other aspects, such as the administration of zakat and the type of zakat property imposed on Muslims. These changes are implemented due to current economic factors (Samad & Glenn, 2010).

## **SAIDINA ABU BAKAR AS SIDDIQ**

Caliph Saidina Abu Bakar al-Siddiq was the first caliph to replace the rule of Rasulullah SAW after his death. During the reign of Caliph Saidina Abu Bakar al-Siddiq, there were a handful of Badawi groups who refused to pay zakat because they considered it a burden. They stated that the payment of zakat was no longer obligatory after the death of the Prophet SAW. This was not true and since then, Sayidina Abu Bakar had taken a stand to fight anyone who refused to pay zakat to the government, just like when Rasulullah SAW was still the ruler. This enforcement measure was necessary because zakat is an obligation that must be complied with, just like the obligation of prayer, for all Muslims. In addition, this measure was also aimed at stabilizing Medina. If this situation was not eradicated and rectified, it could leave a negative impact. This is because zakat funds are actually able to strengthen the socio-economic and spiritual integration among the poor and rich (Al Qardhawi, 2007).

During the reign of Caliph Abu Bakar, there were several changes made regarding zakat. Among the changes is the imposition of zakat on livestock such as honey. This is in line with the will of the Prophet SAW. In addition, Caliph Abu Bakar also built a special room as a storage place for the state's revenues (Hamizul, 2012).

## **SAIDINA UMAR AL KHATTAB**

Caliph Saidina Umar al-Khattab was the second leader after the reign of Saidina Abu Bakr and was known as al-Faroq. During the reign of Saidina Umar al-Khattab, there were various improvements made by him such as establishing laws based on social realities (Faisal, 2011).

The establishment of Baitul Mal was an important turning point in zakat management post-Saidina Abu Bakar's rule. Baitul Mal was established as a result of the Al-Diwan proposal put forward by Khalid al-Walid. Based on the suggestion, Saidina Umar al-Khattab set up the al-Diwan, a special department that would manage the government's revenues (Hamizul, 2012). With the establishment of al-Diwan, Baitul Mal has officially become the state's public treasury.



During the reign of Saidina Umar Al Khattab, zakat funds were also used to establish Dar Ad Daqiq or “House of Wheat”. Dar Ad Daqiq was established to provide food supplies to travellers who had fallen short of funds during the journey, or who were also known as ibn sabil. In Dar Ad Daqiq there were wheat, dates, raisins and others, which were the staples then. Saidina Umar also used to postpone zakat during the gray years (Al Shallabi, A.M 2010).

The setting up of al-Diwan had led to a good, systematic governance and as such, no surplus of zakat funds had occurred. The appointment of amils as a permanent post by providing regular salary as an incentive for them to carry out their zakat-related tasks was also implemented. Under the era of Sayidina Umar Al-Khattab, the problem of eradicating poverty was achieved so much so that it was difficult to find a deserving recipient of zakat (Farooq, 2008). This was a consequence of the concept behind zakat distribution, which was to make all the recipients rich, and they in turn, would become zakat payers (Al Qardhawi, 2007). This same concept had also ensured zero surplus of zakat funds.

### **SAIDINA UTHMAN IBN AFFAN**

During the reign of Caliph Saidina Uthman Ibn Affan, there were not many changes that took place compared to the previous reign. In order to improve the living standards of Muslims, Saidina Uthman increased the rate of assistance up to 100% for the asnafs so that the assistance provided was sufficient. The increase in the rate aimed to improve the living standards of Muslims, as well as to close the gap between the rich and the poor.

There were two categories introduced by Saidina Uthman Ibn Affan for zakat on wealth, namely zakat on apparent wealth and non-apparent wealth. Zakat on non-apparent wealth is zakat from wealth whose position cannot be directly discerned, such as savings and business items. A person can pay zakat directly to the beneficiary without going through the government. Whereas zakat on apparent wealth is zakat from property that can be clearly seen and assessed, such as livestock and agricultural products. A person has to pay the zakat through an amil, or zakat collector, who is appointed by the government.

However, in reality of the present day, based on the maslahah of society then, the government had the right to collect all types of zakat, irrespective of apparent or non-apparent wealth, to ensure that the mustahik or zakat recipients will receive zakat more comprehensively.

### **SAIDINA ALI BIN ABI TALIB**

During the reign of Saidina Ali Bin Abi Talib, the monitoring of the behavior of amil (zakat collectors) appointed by the government became the main focus. The appointed collectors must be trustworthy, honest, mujtahid (diligent) and professional to ensure proactive and innovative implementation towards efficacious zakat collection and distribution. This monitoring was necessary to ensure that the welfare of zakat payers was taken care of, as well as no element of coercion was brought on to them.












# CHAPTER 03

## *The Early History*

### THE ADVENT OF ISLAM IN THE STATE OF KEDAH



The arrival of Islam to the state of Kedah began in the 9th century AD. This proves that Kedah and its people officially accepted Islam in 1136 AD. Wan Shamsuddin (2014) also states that Kedah had received Islam earlier than the other states in the Malay Peninsula.

As an entrepot, Kedah was one of the stopping places for traders and merchants from Arabia, Persia and India. They were among the traders who came as Muslims, and in addition to carrying their merchandise, they also spread Islam to the places they stopped and visited.

Among the traders, Kedah was known by various terms such as Kataha, Kadaha, Kalagam and Kadaram, which were mentioned by Indian traders. While Arab traders recorded Kedah as “Kalah”, “Kalah-bar” or Qadah which means bowl or container, to the Chinese traders, Kedah was known as “Kiet-cha”, “Cheih Cha” and “Chia-chia”. And to the western travelers, Kedah was known to them as Queda (Wan Shamsuddin Mohd Yusoff, 2014).

According to historians, Kedah began to accept Islam officially in 1136 AD equivalent to 531 Hijrah during the reign of Maharaja Derbar Raja II who was converted to Islam by a scholar from Yemen, named Sheikh Abdullah Al Yamani at Kota Bukit Meriam. He then changed his name to Sultan Muzaffar Shah who ruled from 1136 AH until 1179 AD. Sheikh Abdullah became the sultan’s religious teacher and settled down in Kedah.

Among the artifacts that were found that indicated the arrival of Islam to the state of Kedah was a writing of Arabic characters on a stone found in Tupah, Merbok, Kedah. Tupah is an area at the foot of Mount Jerai. This inscription recorded the name of a figure and the date of “Ibnu Sirdan 214H/829M” which proves that there had been Arabic or Persian religious figures before who travelled to this state in order to spread Islamic teachings from the Middle East.

In addition, there were also other evidences such as the establishment of religious study huts, silver currency during the Caliph al-Mutawakkil ‘ala Allah (847M-861M), and records of Islamic preachers such as Ibni Kordahbeh (844M-848M), Sulaiman (851M), Ya’qubi (857M-880M), Abu Yazid (916M), Abu Dhulaf (940M) and Al-Mas’udi (943M).

According to Braddell, he believed that what Ptolemy called the port of Takola in his geography book was the state of Kedah Darul Aman, just as acknowledged by the Greeks. This had also been concurred by Arab navigators such as Ibn Kurdabih and others.

The history of the advent of Islam in Kedah is also linked to the efforts of Sheikh Abdullah Yamani who converted Maharaja Derbar Raja II in 1137M and changed

his name to Sultan Muzaffar Syah I. The Sultan appointed Sheikh Abdullah Yamani as his religious, legal and state affairs advisor. After embracing Islam, as recorded in the Hikayat Merong Mahawangsa, His Majesty informed the people of Kedah to perform prayers, and pay zakat fitrah (a type of obligatory alms) as follows:

***“And enforcing all the subjects of the state to make prayers 5 times, and fast in the month of Ramadan, and pay zakat fitrah to each district, and for mosque items that are damaged, it is ordered for them to be repaired, as well as for all items that do not come under the purview of the law of God Almighty”.***

***(Hikayat Merong Mahawangsa, page 111)***

According to the historical records of the state of Kedah, during the reign of the 12th Sultan of Kedah, Sultan Sulaiman Shah (1602M-1626M) was based at Kota Seputih. He was a sultan with a strong religious belief because he had agreed to appoint a great scholar (ulama) from Hijaz named Syarif Aznan, who was specially sent by the Ottoman Empire. The relationship between the Sultan and the ulama was so close that the Sultan who was considered the “Shadow of God” in this world, needed the advice of an ulama when making decisions during his administration. The Sultan once was advised by Syarif Adnan on the best method to avoid attacks from Aceh (Wan Shamsuddin Mohd Yusoff, 2014).

According to Wan Shamsuddin Mohd Yusoff (2014), there were ancient writings written for legal purposes that have religious elements. Among them was the Hukum Kanun or Kedah Law which was written in 1650 AD or 1060 Hijrah during the reign of Sultan Rijaluddin Muhammad Shah (1626M– 1652M) in Kota Naga. Meanwhile, during the reign of Sultan Dhiauddin Mukarram Shah I (1662M-1688M), a book of legislation was written by Dato ‘Seri Paduka Tuan with the assistance of Sheikh Alauddin and was completed in 1667 AD.







## CHAPTER

## 04

# Zakat Related

## LEGISLATION IN TEMBERA DATO' SERI PADUKA TUAN (1667M)



Tembera Dato 'Seri Paduka Tuan was completed in 1667 AD during the reign of Sultan Dhiauddin Mukarram Shah I. This writing was commissioned due to the growing administration of the Kedah State government under his rule (Winstedt, 1926; Mariyam Salim, 2005).

Based on an interview with Dato 'Wira (Dr) Wan Shamsuddin Mohd Yusoff, who is the Advisor, as well as an expert on the history of Kedah, tembera means copper. As was the custom of ancient law records that were written on copper, the current law was also written on copper. But when it was recorded as Tembera by R.O Windstedt, the term was adopted and passed down to t day where Tembera carries the meaning 'of law'.

Sultan Dhiauddin Mukarram Shah I was the 15th Sultan of Kedah who had resided in Kota Palas and was called “Al Marhum Kayang Pertama”. This evidence is based on the list of Sultans of Kedah recorded in At Tarikh Salasilah Negeri Kedah by Muhammad Hassan Bin Dato ‘Kerani Muhammad Arshad:

### **Name List of the Sultans of the State of Kedah Darul Aman**

Bil	Sultan	Pemerintahan Masihi
1	Sultan Mudzaffar Shah	1136 - 1179
2	Sultan Mu'adzam Shah	1179 - 1202
3	Sultan Muhammad Shah	1202 - 1236
4	Sultan Muzzil Shah	1236 - 1280
5	Sultan Mahmud Shah	1280 - 1321
6	Sultan Ibrahim Shah	1321 - 1373
7	Sultan Sulaiman Shah	1373 - 1423
8	Sultan Ataullah Muhammad Shah	1423 - 1473
9	Sultan Muhammad Jiwa Zainal Adilin Shah	1473 - 1506
10	Sultan Mahmud Shah II	1506 - 1547
11	Sultan Muzaffar Shah II, Kedah	1546 - 1602
12	Sultan Sulaiman Shah II	1602 - 1626
13	Sultan Rijaluddin Muhammad Shah	1626 - 1652
14	Sultan Muhyiddin Mansur Shah	1652 - 1662
15	Sultan Dhiauddin Mukarram Shah I	1662 - 1688

*(List of Sultans of the Kedah State as recorded in At Tarikh Salasilah Negeri Kedah)*

In 1667 AD, Sultan Dhiauddin Mukarram Shah I, the 15th Sultan of Kedah ordered Dato' Seri Paduka Tuan, together with Syeikh Alauddin, and all the preachers to write on the administrative legislation of Kedah. This needed to be written so that it could be used as a source of reference for the Commander of the State, Kweng (Penghulu/Village Heads) and Sambang (Policemen) when carrying out the administrative tasks in the State of Kedah Darul Aman.

Sultan Dhiauddin Mukarram Shah I was residing in Kota Palas then in the month of Ramadan 1078 Hijrah (October 1667 AD). (Mustafa Ishak, Syamsul Anuar Ismail & Rohana Yusof, 2004; Winstedt, 1928).

Based on At-Tarikh Salasilah, Dato' Seri Paduka Tuan was the father-in-law of Sultan Dhiauddin Mukarram Shah I. His wife was Wan Jingga Binti Dato' Seri Paduka Tuan, who was also known as Paduka Bonda (Ibrahim Bakar Langkawi, 2019).

According to Ibrahim Bakar Langkawi (2019), the king's name was not stated anywhere in the legislation except for the title "Maulana Alam Shah". However, based on the year of when the legislation was written, it was clear that it had been written by Sultan Dhiauddin Mukarram Shah I.

In the Tembera Dato' Paduka Tuan, there were 16 clauses that recorded the punishments for thieves, robbers, opium smokers and madat (a type of drug) takers, gamblers, and alcohol drinkers - including anyone who drank palm wine or tuak (a fermented alcoholic drink made from fermented palm sap). In addition, there were also clauses related to the punishments for those who did not perform the five daily prayers, did not fast, missed their Friday prayers, as well as for those who escaped their zakat obligations. There were also guidelines included for the Sambang (policemen) whose jobs were to catch people who went around at night without carrying any fire torches, those who ran, instead of walking at night; if they were caught, a Sambang had the right to stab or kill the person. There were also rules related to farmers and their livestock that ate other people's paddy or break fences, cock fighting, as well as on animal trading and slaughtering without getting approval letters from Kweng (the village heads). (Mustafa Ishak, Syamsul Anuar Ismail & Rohana Yusof, 2004).

The following is the original text of Tembera Dato 'Seri Paduka Tuan as recorded by R.O Windstedt (1928):

***Hijratu'n-Nabi sallallahu alaihi wa sallama In the year of 1078, in the month of Rabbi-i'l-awal, on a Monday morning during which His Majesty Maulana Shah Alam sat on his throne in Kota Palas, it was commanded by His Majesty Shah Alam to all his senior officers to enact laws. And hence, the discussion between Dato 'Seri Paduka Tuan and the Ministers came to a consensus. Henceforth, laws were enacted and promulgated. The Majesty then commanded to relay to Tuan Shaikh Ala-u'd-din and all the wise men: "The prevailing laws of Allah Taala shall be the laws codified by the Commander of the state and village heads to take charge". Therefore, these became their belief.***

***The third clause states the rule of law. Whoever does a paddy field or hill paddy (huma), then he should pay zakat; based on the correct calculation of what they have harvested, and instruct the farmers to pay ten gold as their zakat. If they do not want it to be like the reckoning, then let the village head deals with them, according to the law of Allah Ta'ala.***

If one is to carefully examine, in item three of the Tembera Dato 'Seri Paduka Tuan, it states that the people of Kedah who carry out activities of planting paddy and huma (hill paddy) must pay agricultural zakat at the rate of one tenth of gold.

If they refuse to pay zakat, then the penghulu (village head) would have the Sultan's consent to impose stern action on those who disobeyed. This is because the zakat obligation is decreed by Allah SWT.

"Whoever does paddy field (bendang) or hill paddy (huma), then he should pay zakat; and if the reckoning he obtained was correct, then instruct the farmer to give out one tenth of gold for his zakat. If no one wants to follow like the reckoning, then the village head should deal with them, according to

the law of Allah Taala.” To fulfill this demand, the Sultan of Kedah at that time used his full power as ulil amri (those with authority) to dictate the people of Kedah. If they refused, power would then be passed down to the village heads (kweng) to take stern action against those who refused. This command is in line with the Words of Allah SWT in Surah At Taubah verse 103:

***“Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah’s blessings] upon them. Indeed, your invocations are reassurance for them. And Allah is All-Hearer and All-Knower.”***

Based on an interview with Dr. Ibrahim Bakar Langkawi, Chairman of the Kedah Branch of the Malaysian Historical Society and Chairman, Kedah State Masdinar, during the reign of Sultan Dhiauddin Mukarram Shah I, His Majesty had introduced an 8-sided currency made of silver and copper mixture. (Source: Kota Kayang Museum)



Copper and Silver Money During the Reign of Sultan Dhiauddin Mukarram Shah I







## CHAPTER

## 05

# Legislation

## LEGISLATION IN KEDAH LAW - KU DIN KU MEH VERSION



Apart from the records found in Tembera Dato' Seri Paduka Tuan (1667 AD), there are also records related to zakat matters in the Ku Din Ku Meh version of the Kedah Law.

There is a view that the Ku Din Ku Meh version of the Kedah Law was written between 1625 AD-1651 AD during the reign of Sultan Rijaluddin Muhammad Shah who ruled the State of Kedah at that time. This is based on the following legal records (Tengku Sepora Tengku Mahadi (2003) in Siti Fairuz Kamaruddin (2014):

***“... Then during the time of His Majesty Maulana Paduka Seri Sultan Rijaluddin Muhammad Syah, His Majesty presided over the Kedah State Government in Kota Wang Naga complete with the minister of warriors, at that time an order was issued to Datuk Bendahara to agree with all ministerial officers..***

***...together all the scholars and judges to make laws, (and)rules for all state customs with all the state government tools, as well as rules for ministerial officers, as well as with the uniform of their status and respective departments and determine the customary on all state contents and anything of his work that is right and wrong, and on all the sentry trade that enters our state need to follow, all which are subject to the laws of Allah ... ”.***

In the Kedah version of the Ku Din Ku Meh version of the law, there is a clause that touches on the rules of zakat among the people under the auspices of the Kedah Darul Aman State government.

There is in the Kedah Law Clause of Ku Din Ku Meh version: 30/99/8-9 that all citizens of Kedah are obliged to perform the five daily prayers, Friday prayers, pay zakat and fitrah and fast for a month in the month of Ramadan. These instructions are enshrined in the law as follows:

Kedah Law Clause Ku Din Ku Meh version: 30/99/8-9

***“... Then order the five daily prayers and Friday prayers and pay zakat and fitrah and order to do fasting in the month of Ramadan ...”***

Kedah Law Clause Ku Din Ku Meh version: 30/102/17-19

***“...That when all the zakat fitrah has been collected, the officer should distribute it to all the poor according to the law of Allah Taala, give each share, do not err in the work, as it bears a large assessment...”***

Kedah Law Clause Ku Din Ku Meh version: 30/101/4- 6

***“...And give fitrah(alms), tell them to send it to the mosque and when the field work is finished, take the paddy, tell them to pay the zakat, send it to the mosque, hand it over to the mosque officer, let the mosque officer make a place to receive and keep the paddy rice, don't let it be damaged...”***



Kedah Law Clause Ku Din Ku Meh version: 38/128/5-7

***“... Starting with the person who keeps a friend’s buffalo or a cow, he will pay his zakat every year, that is, a buffalo for forty buffaloes, whoever is given by the king to allow him to collect the zakat for the buffaloes, he will be handed over to carry out the religious work, so do not be hindered ...”***

Based on some historians, the Ku Din Ku Meh version of Kedah Law does not have any exact dates but it proves that the history of zakat legislation in the State of Kedah has existed for a long time before independence. A detailed scrutiny of this law may be possible in future scholarly studies.







## CHAPTER

## 06

# *The Assembly of Zakat*

## AND ALMS OF THE MUSLIMS OF KEDAH 1936M



Two centuries after the writing of Tembera Seri Paduka Tuan, there was a written record in 1936 AD relating to the instruction to give zakat through a notice entitled “I’lan An Nasihah Min Khusus Az Zakat” which means Notice to Advise Provisions Relating to the matter of zakat dated 5 September 1936 AD equivalent to 19 Jamadil Akhir 1355 Hijrah by Majmaul Syeikhul Islam Negeri Kedah (Jasni Sulong & Anwar Mohd Ali, 2012). This advertisement was distributed and pasted everywhere in the State of Kedah as a prelude to the rules that would be introduced, namely the Assembly of Zakat and Alms of the Muslims of Kedah 1936 AD.

The writing of this notice was after the administration of Sheikhu'l Islam at that time. Sheikh Wan Sulaiman Bin Wan Sidek received complaints from the public regarding the payment of zakat and the distribution of zakat money to the asnaf group, especially the poor and needy, which was poorly organized. In relation to that, Sheikh Wan Sulaiman Bin Wan Sidek met Tunku Mahmud Ibni Al-Marhum Sultan Ahmad Tajuddin to discuss the problem.

Tunku Mahmud Ibni Al-Marhum Sultan Ahmad Tajuddin was the acting Sultan at that time and had served as the Kedah Police Chief, as well as the President of the Kedah State Council from 1907 AD to 1914 AD.

He had ordered three famous scholars in the State of Kedah to enact a law on zakat in Kedah. The scholars consisted of Sheikh Ismail bin Haji Salleh, Kedah Chief Kadi, Sheikh Yaakob bin Haji Ahmad, Padang Terap District Kadi and Sheikh Abdul Ghani bin Haji Hamzah Assaiburi, Kota Setar District Kadi.

His love for religion can also be seen from his efforts to establish a religious school, Al-Maahad Al-Mahmud in 1355 AH. The present Al-Maahad Al-Mahmud has many branches throughout Kedah and has produced many top scholars in its efforts to elevate Islam in the eyes of the world.

Furthermore, he is also an individual who played an important role in the establishment of Masjid Zahir (Zahir Mosque) in Alor Setar. Masjid Zahir is one of the most beautiful mosques in the world in terms of its architecture that retains the characteristics of the past. This mosque is also a landmark of the state of Kedah. This mosque had left the artistic heritage trail of the ancients for the gaze of the young people today.











## CHAPTER

## 07

*Zakat Administration*

## UNDER THE ENACTMENT OF KEDAH STATE ZAKAT COMMITTEE 1955



In 1955, His Majesty, Sultan Badlishah ibni Almarhum Sultan Abdul Hamid Halim Shah approved the Kedah State Zakat Committee Enactment 1955 to be tabled in the Kedah Darul Aman State Legislative Assembly.

Through this enactment, a committee has been authorized by His Majesty the Sultan of Kedah, as Ulil Amri, to collect and distribute zakat in the State of Kedah Darul Aman. Law no. 4, The Kedah State Zakat Committee Enactment 1955, was made as the basis of zakat administration in the State of Kedah for 60 years until the Kedah State Zakat Board Enactment 2015 was approved. There are administrative by-laws, namely the Zakat Regulations 1982, which were created for the purpose of launching zakat management operations in the State of Kedah.

During the 60 years of zakat management in the State of Kedah, there have been several amendments to improve the law. Among the amendments to the Zakat Law 1955 that have been made, among them was the first amendment on January 1, 1957. The word “Zakat Komiti” was changed to “Jawatankuasa Zakat” (Zakat Committee). On 12 December 1961, the Zakat Collection was amended from 4/8 to 8/8. For example, if previously, the collection of paddy zakat was 10 sacks, then five sacks were to be distributed by the farmers themselves, while the other five sacks were handed over to the Kedah State Zakat Committee. After the amendment, the entire zakat must be given in its entirety to the Zakat Committee. On June 24, 1975, the amendment to the word “Rial” was replaced by the word “Money”. On 27 November 1977, the amendment to the punishment under the zakat rules from a fine of RM100 or imprisonment not exceeding 6 months was to RM5,000 or imprisonment not exceeding 3 years.

On 10 April 1988, sections 10 to 25 were added to the Zakat Enactment, namely on provisions related to contracts to be made by the Kedah State Zakat Committee. On 16 April 1997, several amendments were made, including the change of name of the Zakat Law to the Zakat Enactment, and members of the Working Committee, officers, zakat supervisors, employees of the Zakat Department and amils were classified as Public Officers. under the Penal Code.

The management of zakat was currently at that time, led by the Secretary, Kedah State Zakat Committee and regulated by the Kedah State Zakat Committee which was chaired by the State Secretary of Kedah Darul Aman. For the purpose of facilitating official dealings with the community, the administration of the Kedah State Zakat Committee was known as the Kedah State Zakat Department.

Among the successes during this era was the “giant project” which was the construction of an 11 -storey Menara Zakat (Zakat Tower), a landmark for zakat management in the State of Kedah. Menara Zakat is located on a piece of land measuring 448 jemba which was purchased by the Zakat Committee on 11 February 1963, equivalent to 18 Ramadan 1382 Hijri, with a price of RM80,000.



This land in the past had a house that provided temporary shelter for new Muslim converts. The administration of the house was reportedly not managed properly, and it also did not bring any return to the Kedah State Zakat Department (JZNK). The Zakat Committee, which was then chaired by Dato' Paduka Haji Radzi Bin Basir, had proposed that the land could instead provide returns to improve zakat finance. Consequently, a Development Sub-Committee was established and chaired by Kota Setar District Officer, Dato' Haji Ahmad Basri bin Haji Akil and it was comprised of Dato' Murshid DiRaja, Dato' Paduka Sheikh Abdul Majid Mohd Noor, Secretary, Kedah Islamic Religious Council, Tuan Kadi Besar, and Secretary of the Zakat Committee.

Dato' Paduka Haji Radzi Bin Basir, Chairman of the Zakat Committee, together with Dato' Shaikh Mahmood Bin Haji Ismail Naim, Secretary of the Zakat Committee met His Royal Highness Sultan Abdul Halim Mua'dzam Shah on 22 April 1986, equivalent to 13 Syaaban 1406. He gave his consent for the construction work to begin. The building, which was initially expected to be completed in 1988 with an estimated budget of RM9 million, was finally completed in 1992 with a budget of around RM10 million.

In his effort to ensure that the idea would become a reality and the building be erected, Dato' Paduka Chairman had sought a professional to design the proposed building. The architect who was chosen to design the zakat building was Associate Professor Ilyas Haji Saleh, the Dean of the Faculty of Built Environment at Universiti Teknologi Malaysia.

Among the names proposed for the new building were Wisma Zakat (House of Zakat), Menara Zakat (Zakat Tower), and Bangunan Zakat (Zakat Building). After the Zakat Committee presented the building proposal to His Royal Highness Tuanku Sultan, he then agreed with the name "Menara Zakat".

The philosophy of the establishment of the Menara Zakat to have eleven floors and the zakat handling office is to be located on the third floor is to illustrate to us that the position of zakat is the third pillar in the Pillars of Islam, which consists of five. The construction of the eleven-storey Menara Zakat reflects three underlying considerations, namely:

1. The combination of Rukun Iman (six elements) and Rukun Islam (five elements), totals to eleven.
2. The combination of the third pillar of zakat with the asnaf who are entitled to receive zakat, also totals up to eleven.
3. Eleven is also associated with the eleven districts in the state of Kedah.

The construction of the tower originally started in 1986 by using gradually the surplus zakat of that current year until the construction had to be halted as it ran out of funds. The Zakat Committee tried to find strategic partners from within the country, including the Tabung Haji Management Board, but failed. Efforts to obtain funds from foreign countries, namely Kuwait through Dato 'Seri Anwar Ibrahim, the Minister of Education at the time, also failed because they considered Malaysia to be a rich country.

The efforts of the Zakat Committee to take a loan through Bai' Bithama' Ajil from Bank Islam also was to no avail. The project later resumed with an interest-free loan fund of RM2.7 million from the Federal Government with the guarantee of the Kedah Darul Aman State government, which was helmed by the Dato' Seri Osman Bin Haji Aroff, Menteri Besar Kedah at the time, with a repayment period of 10 years and a cooling off period for the first 3 years of after the completion of construction.

Repayment of the loan taken for the building of Menara Zakat was from the rental income from its tenants, and they were the National Provident Fund (EPF), Inland Revenue Board and various departments that occupied Menara Zakat at the time without using zakat collection money. When the repayment ended, the rent collection is presently distributed back to eight categories of asnaf, and Menara Zakat becomes the asset of the Muslims in the State of Kedah Darul Aman.

Additionally, the Kedah Zakat Hemodialysis Centre has been established and is operating at Menara Zakat, the Kedah Zakat Sewing Skills Centre, and Pusat Saudara Baru (PUSBA) (Centre for the New Muslim Converts), which is managed by the Kedah Islamic Religious Council using the muallaf asnaf funds.

During the early 1980s, Dato' Shaikh Mahmood Bin Haji Ismail Naim began to explore new sources of zakat in Kedah so as not to focus on agricultural zakat, especially paddy, solely in accordance with the concept of "Al' Adalah Al Ijtima'iyah" in Islam. This was concurred by the Syariah Political Committee led by Dato' Mursyid DiRaja, Sheikh Abdul Majid Bin Md Noor, who agreed that the source of zakat be extended to other various types of zakat, such as the business zakat, property zakat and zakat from al-Amwal al-Mustafad - that is from the professionals, such as lawyers, doctors, and accountants, or the salary zakat.

This exploration is based on the views of contemporary scholars and academics at the time. The Kedah State Zakat Committee from time to time organizes muzakarah sessions, seminars, and others, either at the state or national level, for the purpose of digging out new laws related to the collection and distribution of zakat.

Kedah became the first state in Malaysia to issue a fatwa on income zakat obligation through an income zakat fatwa gazetted on 10 April 1986 under the Kedah Islamic Religious Administration Enactment 1962 No. 9. This fatwa, among others, was the result of a recommendation from Professor Dr. Ab. Rashid Hj. Dial on 13 April 1985 in Nadwah Zakat Negeri Kedah, organised by the Kedah Zakat Department which took place in Sungai Petani.

***"The fatwa committee has studied the payment of zakat on salary income and other sources of income received related to it and agreed to give the view that salary money, allowances, gifts and other income given by a person from time to time should be based on Hanafi Mazhab, consolidated with the collected money, must be paid its zakat when the haul is complete which starts when the nisab is enough, and this means that any income earned in the middle of the haul, its zakat is also due, even if the haul is not complete for each of the income."***

A year earlier, the Kedah State Fatwa Committee also received a proposal paper from the Kedah State Zakat Committee regarding the Employees Provident Fund (EPF) Zakat fatwa dated 11 February 1985, No. (86) in Religion (Kedah) P83/3/1/2/3:

***“After discussing, the Committee is of the opinion that the Employees Provident Fund (EPF) when it is known based on the annual statement, that if its nisab is sufficient, then its zakat must be paid off. Therefore, because according to the rules of the Employees Provident Fund, a person cannot withdraw his money unless the employee is 50 years old, that is, for a withdrawal rate of 1/3 and all when the employee reaches the age of 55 years. Therefore, the zakat can be issued at the time of receipt of the savings, it is calculated from the date the savings are completed, together with sufficient nisab.”***

#### **List of Committee Chairpersons/Kedah State Zakat Board**

In the early stages of the establishment of a committee or zakat committee, the administration of zakat in the State of Kedah was led by relatives appointed by the KDYMM Sultan of Kedah and trustees appointed by the KDYMM Sultan of Kedah.

Beginning in 1957, the chairman of the Kedah State Zakat Committee was led by the Kedah State Secretary and the first among the Kedah State Secretaries was Dato ‘Syed Hassan Bin Syed Zain Shahabudin.

No	Name	Year
1	Duli Yang Maha Mulia Tunku Mahmud Ibnu Marhum Sultan Ahmad Tajuddin Mukarram Shah	1361 / 1942
2	Duli Yang Maha Mulia Tuanku Sultan Badlishah Ibnu Al Marhum Sultan Abdul Hamid Halim Shah	1362 / 1943
3	Yang Teramat Mulia Tunku Yaakob Ibni Al Marhum Sultan Abdul Hamid Halim Shah	1363 / 1944
4	Tuan Sheikh Mahmud (Majmu’ Sheikhu Islam Chairperson)	1370 / 1951

5	Yang Teramat Mulia Tunku Ahmad Tajuddin Ibnu marhum Tunku Mahmud (Tunku Seri Maharajalela)	1375 / 1955
6	Dato' Syed Hassan Bin Syed Zain Shahabudin (State Secretary of Kedah Darul Aman)	1377 / 1957
7	Tun Azmi Bin Haji Mohamad (State Secretary of Kedah Darul Aman)	1378 / 1958
8	Dato' Shuib Bin Osman (Dato' Paduka Seri Indera) (State Secretary of Kedah Darul Aman)	1380 / 1960
9	Dato' Paduka Hj Shaari Bin Muhammad Daud (Dato' Paduka Seri Indera) (State Secretary of Kedah Darul Aman)	1389 / 1969
10	Dato' Paduka Haji Radzi Bin Basir (Dato' Bijaya Indera) (State Secretary of Kedah Darul Aman)	1396 / 1976
11	Dato' Paduka Haji Syed Mansor Bin Syed Kassim Barakbah (Dato' Jaya Pahlawan) (State Secretary of Kedah Darul Aman)	1407 / 1986
12	Dato' Paduka Haji Mohd Saad Bin Endut (Dato' Indera Senggara) (State Secretary of Kedah Darul Aman)	1410 / 1989
13	Dato' Paduka Haji Ahmad Basri Bin Muhammad Akil (Dato'Lela Pahlawan) (State Secretary of Kedah Darul Aman)	1413 / 1992
14	Dato' Haji Ismail Bin Tan Sri Haji Shafie (State Secretary of Kedah Darul Aman)	1416 / 1995
15	Dato' Wira Ku Nahar Bin Ku Ibrahim (State Secretary of Kedah Darul Aman)	1423 / 2002
16	Dato' Bijaya Indera Haji Syed Unan Al Mashri Bin Syed Abdullah (State Secretary of Kedah Darul Aman)	1424 / 2003
17	Dato Seraja Setia Dato' Paduka Haji Rasli Bin Basir (State Secretary of Kedah Darul Aman)	1429 / 2008
18	Dato' Jaya Budiman Dato Paduka Haji Mohd Puat Bin Mohd Ali (State Secretary of Kedah Darul Aman)	1435 / 2013
19	Dato' Paduka Haji Bakar Bin Din (State Secretary of Kedah Darul Aman)	1437 / 2015
20	Dato' Paduka Ammar bin Dato' Sheikh Mahmud Naim (State Secretary of Kedah Darul Aman)	1437 / 2016
21	Dato' Seri Norizan Bin Khazali (State Secretary of Kedah Darul Aman)	1444 / 2023 - Present

## List of Committee Secretaries/Kedah State Zakat Committee

The appointment of the Secretary of the Kedah State Zakat Committee is among the retired Kedah State Administrative Officers (Kedah Civil Services - KCS). Until 1984, Dato 'Shaikh Mahmood Ismail Naim was appointed Secretary to replace Dato' Wan Anuar Bin Wan Ishak.

Based on an interview with Dato 'Bijaya Indera Haji Syed Unan Al Mashri Bin Syed Abdullah, after being appointed as the Chairman of the Kedah State Public Service Commission, Dato' Wan Anuar Bin Wan Ishak approached to seek the consent of His Royal Highness the Sultan of Kedah regarding the termination of service from the Kedah

State Zakat Committee as he has been appointed as the Chairperson of the Kedah State Public Service Commission. At that time, the position of Secretary of the Zakat Committee was offered to Dato 'Mustafa Mansor, a former Assistant District Officer of Kota Setar. But the offer was rejected. Starting from there, the Secretary of the Kedah State Zakat Committee was appointed among people with a background in religious education starting from the appointment of Dato 'Shaikh Mahmood Bin Ismail Naim and still continues to this day. The LZNK Enactment 2015 has provided that, the Chief Executive Officer of LZNK must be appointed from among individuals with an Islamic studies background.



Allahyarham Dato' Shaikh Mahmood, the then Secretary of Zakat Committee, was checking the lens to determine the direction of Qiblat at Menara Zakat, Jalan Telok Wan Jah, Alor Setar, Kedah



No	Name	Year
1	Encik Muhammad Isa Bin Abdullah	1361/1942
2	Wan Mahmud Bin Wan Abdul Hamid	1375/1955
3	Haji Zakaria Bin Muhammad Daud	1375/1955
4	Haji Ahmad Bin Haji Yasin	1378/1958
5	Encik Hassan Bin Shuib	1385/1965
6	Encik Hassan Bin Shuib	1370/1970
7	Dato' Wan Daud Bin Wan Ali (Dato' Setia DiRaja)	1391/1971
8	Dato' Wan Anuar Bin Wan Ishak (Dato' Jaya Budi-man)	1397/1977
9	Dato' Shaikh Mahmood Bin Haji Ismail Naim	1404/1984
10	Dato' Sheikh Ghazali Bin Haji Yaakob	1419/1998
11	Dato' Syekh Zakaria Bin Othman	1438/2017 - Present






## CHAPTER

## 08

*Zakat Administration*

## UNDER THE ENACTMENT OF KEDAH STATE ZAKAT BOARD 2015



In 2015, Sultan Abdul Halim Mu'adzam Shah Ibni Almarhum Sultan Badlishah approved the Kedah Darul Aman Zakat Board Enactment 2015 to be tabled in the Kedah Darul Aman State Assembly. After being tabled, the Enactment was gazetted on 31 December 2015 after obtaining the consent of the Kedah Sultan's Regents, namely Sultan Sallehuddin Sultan Badlishah, Tan Sri Tunku Abdul Hamid Thani Sultan Badlishah and Tunku Panglima Besar, Tan Sri Tunku Puteri Intan Safinaz.

Zakat management in the State of Kedah is incorporated under Enactment 23, Kedah Darul Aman Zakat Board Enactment. Through the reform of this law, His Majesty the Sultan of Kedah gives authority to the Kedah Zakat Board to collect and distribute zakat in the State of Kedah Darul Aman. The Kedah State Zakat Board is administered by a Chief Executive Officer who is monitored by the Board members, who in turn, report directly to His Majesty the Sultan of Kedah.

In the new era of management of the Kedah State Zakat Board (LZNK), there are many reforms done to ensure that rich Muslims pay zakat according to the actual assessment to be distributed to the asnaf. Various innovations have been made by the zakat management to reduce the burden of the poor to continue living. Meanwhile, for the rich, LZNK has taken the initiative to oblige them so that they will continuously pay zakat to the LZNK, which will be handed over to the asnaf.

Today, LZNK continues to move forward to the international forefront to make LZNK one of the leading Islamic social financial institutions in the world.

The operations of the Kedah State Zakat Board are led by the Chief Executive Officer and assisted by two main sectors namely the Deputy Chief Executive Officer of Administration and Deputy Chief Executive Officer of Operations.

Under the Kedah State Zakat Board Enactment 2015, the Chief Executive Officer must be appointed from among individuals with a first-degree background in Islamic studies. The Chief Executive Officer is responsible as the Secretary of the Kedah State Zakat Board. While the chairman of the Board is the State Secretary of Kedah Darul Aman.



### List of Kedah State Zakat Board Chairpersons

The first chairperson of the Kedah State Zakat Board was Dato 'Paduka Haji Bakar Bin Din followed by Dato' Paduka Ammar Bin Dato 'Shaikh Mahmood Naim who was the son of Dato' Shaikh Mahmood Bin Haji Ismail Naim.

No	Name	Year
1.	Dato' Paduka Haji Bakar Bin Din (Kedah State Government Secretary)	1 Jan 2016 - Dec 2018
2.	Dato' Paduka Ammar Bin Dato' Shaikh Mahmood Naim (Kedah State Government Secretary )	Dec 2019 - Dec 2022
3.	Dato' Seri Haji Norizan Bin Khazali (Kedah Darul Aman State Secretary)	Dec 2022 - Present

### List of Kedah State Zakat Board Chief Executive Officers

The first Chief Executive Officer of the Kedah State Zakat Board was Dato' Syeikh Ghazali Bin Haji Yaacob who resumed his service from his appointment as the Secretary of the Kedah State Zakat Committee. He ended his service on March 30, 2017 at the age of 77 after obtaining the consent of the KDYMM Sultan of Kedah after nearly 24 years of spearheading the zakat management in Kedah Darul Aman.

Then on April 2, 2017, Dato' Sheikh Zakaria Othman was appointed on a two year loan from INSANIAH University College (Now known as Sultan Abdul Halim Muadzam Shah University - UniSHAMS) as the Chief Executive Officer to replace Dato 'Sheikh Ghazali Bin Haji Yaacob.

No	Name	Year
1.	Dato' Syeikh Ghazali Bin Haji Yaacob	1 Jan 2016- 31 March 2017
2.	Dato' Syeikh Zakaria Bin Othman	2 April 2017 - present

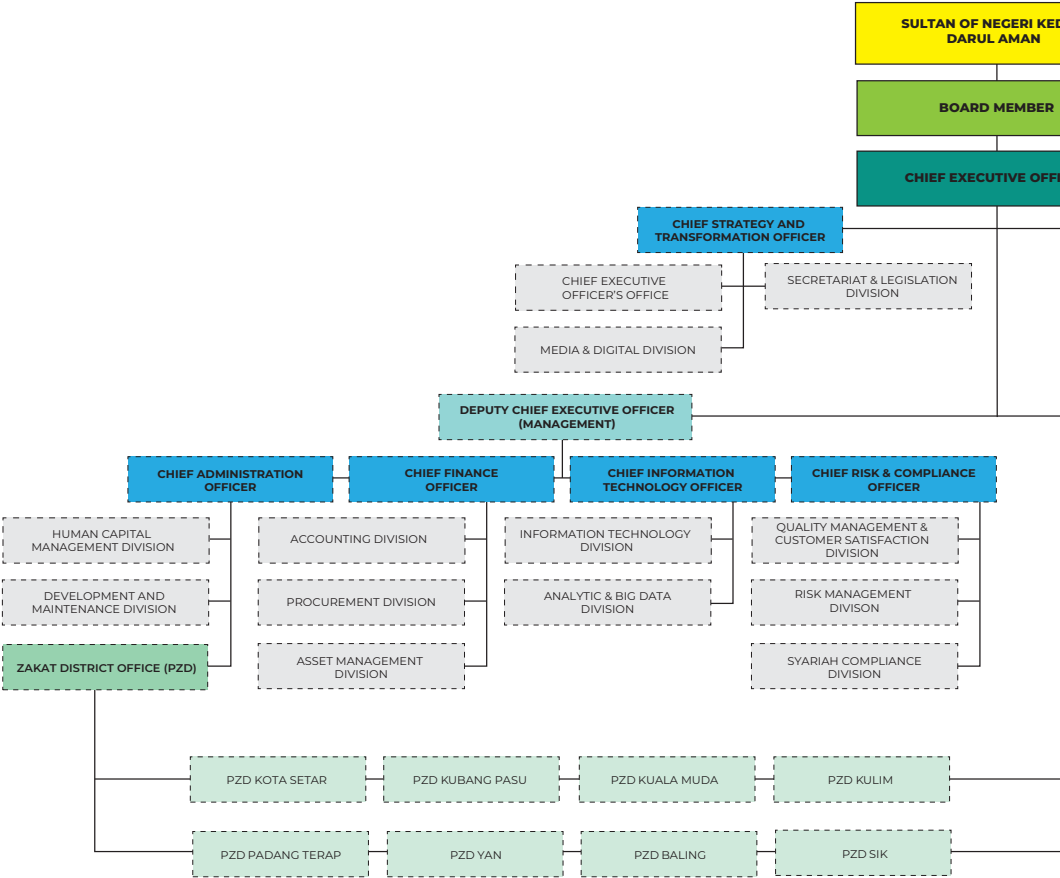


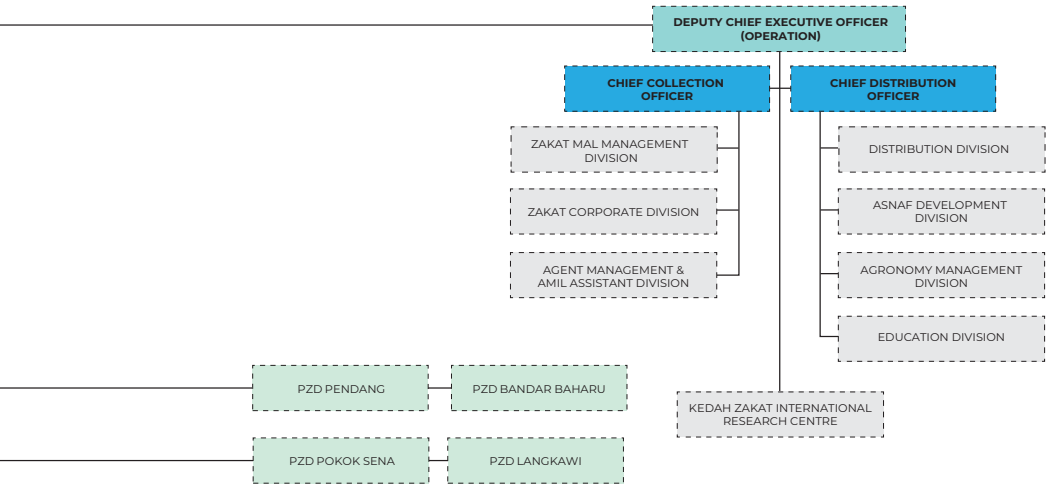
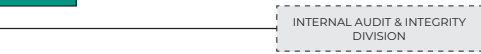




# *Kedah State Zakat Board*



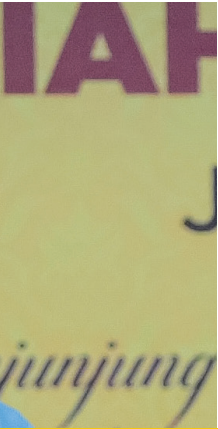












## CHAPTER

## 09

# *The Decree of His Royal Highness*

## THE SULTAN OF KEDAH DARUL AMAN STATE IN 2018



**THIS DECREE BY HIS ROYAL HIGHNESS THE SULTAN OF KEDAH DARUL AMAN STATE IN 2018, REPEATS THE HISTORY OF THE DECREE OF SULTAN MUZAFFAR SHAH I, THE FIRST SULTAN OF KEDAH IN 1137 AD.**

His Majesty Al-Aminul Karim Sultan Sallehuddin Ibni Almarhum Sultan Badlishah has consented to order the obligation of zakat to ulil amri through the Kedah State Zakat Board, together with the history of 350 Years of Call for Zakat vis-a-vis the Legislation of Zakat in Kedah State on 17 April 2018 at Tabung Haji Hotel & Convention Center, Alor Setar, Kedah.

This decree repeats the history of the decree of Sultan Muzaffar Shah I, the first Sultan of Kedah in 1137 AD, namely for the people of Kedah to pay zakat as recorded in the Hikayat Merong Mahawangsa. The first commandment has spanned more than 800 years, which is equivalent to the arrival of Islam to the State of Kedah Darul Aman as follows:

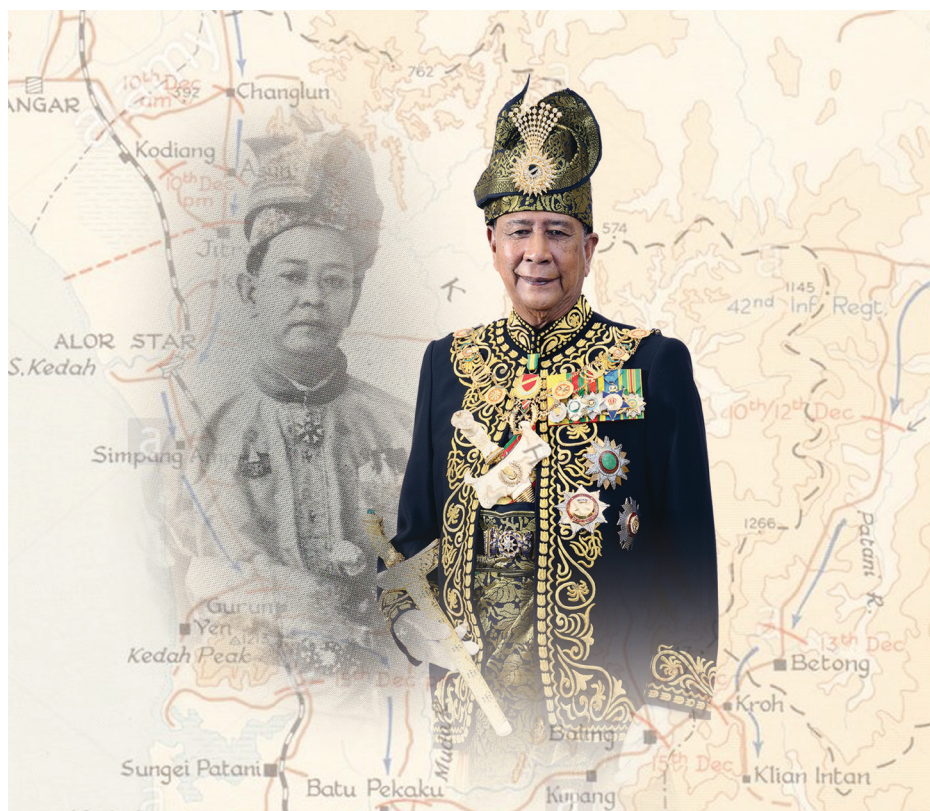
***“And enforcing all the subjects of the state to offer prayers 5 times, and fast in the month of Ramadhan, and pay zakat fitrah to each district, and for mosque items that are damaged, it is ordered for them to be repaired, as well as for items that do not come under the purview of the law of God Almighty.”***

Al Aminul Karim Sultan Sallehuddin was proclaimed as the Sultan of Kedah on 12 September 2017 and inaugurated on 14 October 2018. The following is the genealogy of His Majesty based on the entries in At-Tarikh Salasilah Negeri Kedah updated edition by Dr Ibrahim Bakar Langkawi (2019):

### **The List of Names of His Royal Highnesses Sultan of Kedah**

No	Name	Year
1	Sultan Mudzaffar Shah	1136 - 1179
2	Sultan Mu'adzam Shah	1179 - 1202
3	Sultan Muhammad Shah	1202 - 1236
4	Sultan Muzzil Shah	1236 - 1280
5	Sultan Mahmud Shah	1280 - 1321
6	Sultan Ibrahim Shah	1321 - 1373
7	Sultan Sulaiman Shah	1373 - 1423
8	Sultan Ataullah Muhammad Shah	1423 - 1473
9	Sultan Muhammad Jiwa Zainal Adilin Shah	1473 - 1506
10	Sultan Mahmud Shah II	1506 - 1547
11	Sultan Muzaffar Shah II, Kedah	1546 - 1602
12	Sultan Sulaiman Shah II	1602 - 1626
13	Sultan Rijaluddin Muhammad Shah	1626 - 1652
14	Sultan Muhyiddin Mansur Shah	1652 - 1662
15	Sultan Dhiauddin Mukarram Shah I	1662 - 1688
16	Sultan Ataullah Muhammad Shah II	1688 - 1698
17	Sultan Abdullah Mu'adzam Shah	1698 - 1706

18	Sultan Ahmad Tajuddin Halim Shah	1706 - 1710
19	Sultan Muhammad Jiwa Zainal Adilin Shah II	1710 – 1778
20	Sultan Abdullah Mukarram Shah	1778 – 1797
21	Sultan Dhiauddin Mukarram Shah II	1797 – 1804
22	Sultan Ahmad Tajuddin Halim Shah II	1804 – 1845
23	Sultan Zainal Rashid Al-Mu'adzam Shah	1845 – 1854
24	Sultan Ahmad Tajuddin Mukarram Shah	1854 – 1879
25	Sultan Zainal Rashid Mu'adzam Shah II	1879 – 1881
26	Sultan Abdul Hamid Halim Shah	1882 – 1943
27	Sultan Badlishah	1943 - 1958
28	Sultan Abdul Halim Mu'adzam Shah	1958 – 2017
29	Al Aminul Karim Sultan Sallehuddin	2017 - Present



## **Speech Excerpt of the Decree of His Royal Highness Al Aminul Karim Sultan Sallehuddin Ibni Almarhum Sultan Badlishah**

Assalamualaikum Warahmatullahi Wabarakatuh.

Bismillahirrahmanirrahim.

In the Name of Allah, the Most Gracious, the Most Merciful.

Salutations and greetings to the esteemed Prophet Muhammad Sollallahhu Alaihi Wasallam, as well as his family members and companions.

Alhamdulillah, I would like to express my gratitude to Allah Subhanahu Wataala, because with His bounty and permission, I am able to attend the Zakat Presentation and Acceptance Ceremony, with corporate companies, as well as meetings with zakat amils, throughout the State. Kedah. Beta would like to thank, the amils who are present today.

I am very honored to meet with all the zakat amils, who carry out their responsibilities, collect and distribute zakat in every parish, throughout the State of Kedah. I would also like to express my deep gratitude, to all the corporate companies that have fulfilled their obligation to pay business zakat today.

The support from corporate companies, to the Kedah State Zakat Board, is very much appreciated. May it be an inspiration, to other companies, to pay business zakat this year. I am confident and believe that if every able-bodied individual fulfills the responsibility of paying zakat, then the asnaf will be protected, through zakat distribution and development programs that are carried out in an orderly and systematic manner.

Firman Allah Subhanahu Wataala, Surah At Taubah, verse 103 "Take some of their wealth, as charity, so that with it, you purify them, and cleanse them. Pray for them, surely your prayer will be peace for them, and remember, Allah is All -Hearing, All -Knowing".

In the Qur'an, verses which are related to zakat are repeated many times and accompanied by verses demanding to perform prayers.

Firman Allah Subhanahu Wataala, in Surah Al-Baqarah verse 43:

***“And you shall observe the prayer, and pay the obligatory zakat, and bow down with those who bow down.”***

Based on historical records, Kedah is the first state in the Malay peninsula to call on its people to pay zakat legally. The call for zakat in the State of Kedah, has started from 1667 AD. Sultan Dhiauddin Mukarram Shah I, had ordered Dato 'Seri Paduka Tuan to write the laws of the State of Kedah, at that time.

In the Law, Tuanku Sultan's had ordered all the people of Kedah, to be obliged to pay zakat, to the amil appointed by His Majesty. And if it is refused, it should be forced.

Today, I as the Sultan of Kedah Darul Aman, and Ulil Amri, who holds the trust, rules the Kedah Darul Aman State Government, would like to order all the people of Kedah, to fulfill their obligations of Zakat Fitrah and Zakat of Property, and this is also for private companies, GLCs and institutions that are obliged to do so, to also pay zakat in the State of Kedah to the Kedah State Zakat Board, according to the Kedah Darul Aman Zakat Board Enactment 2015.

I prohibit any individual, or agency from collecting zakat, without the permission of the Kedah State Zakat Board. I hope that all zakat money collected will be distributed to eligible asnafs, fairly and equitably, based on the needs of the people in the State of Kedah. I would like to take this opportunity, to remind all appointed amils, to maintain good manners as an amil, as outlined by the Kedah State Zakat Board.



I pray to Allah Subhanahu Wataala, to ask for His assistance for this beloved State of Kedah, to always be under the shade and crimson of the Divine grace. I am also very confident, if all Muslims are able to pay zakat, then Allah Subhanahu Wataala, will send blessings to all corners of the state. With this blessing, the State of Kedah will hopefully be a peaceful, bountiful and prosperous state.

Thank you.

Wabillahitaufig Walhidayah Wassalamualaikum Warahmatullahi  
Wabarakatuh.

**His Royal Highness**

**Al Aminul Karim Sultan Sallehuddin Ibni Al Marhum Sultan Badlishah**

The Sultan of the Government of

Kedah Darul Aman State

1 Syaaban 1439 H bersamaan 17 April 2018 M





# CHAPTER 10

## *Celebrating 350 Years* CALL FOR ZAKAT IN KEDAH LOGO

The 350-year call for zakat in Kedah logo is a combination of the latest digital design and handwritten calligraphy. The calligraphy was produced by Ustaz Asim bin Zainol, a teacher at Maktab Mahmud Alor Setar Kedah, while the digital design was produced by LZNK's graphic designer, Encik Mohd Faiz Bin Abu Osman

A total of three designs were presented to His Royal Highness the Sultan of Kedah. His Majesty then consented to choose this particular logo as the official logo for the 350th anniversary celebration of the call for zakat in the State of Kedah.

This logo is then printed on each LZNK souvenir prints, as well as pamphlets and books published by LZNK.









# Appendix



## Chapter II.

### The Laws of Dato' Sri Paduka Tuan (1667 A.D.)

The Ruler dwelling at Kota Palas ordered Sri Paduka Tuan, the Mantri and Shaikh Alaidin to draw up a Code:—

(1) Thieves, robbers, cock-fighters, opium smugglers, gamblers, worshippers of trees and rocks, drunkards, all these sin against Allah and must be reported by the elders of a village to the headman (Kweng). Failure to report on the part of the elders or of the headman shall be punished.

(2) Headmen shall order villagers to observe the five times of prayer, the Fast and the Friday services. The recalcitrant shall be brought to the mosque with a yoke round his neck.

(3) Land owners shall pay religious tithes.

(4) Sales and Purchases should be reported to the headman, who after examination shall give a certificate. The slaughter of buffaloes and cattles shall be reported to the Headman, the head horns and hides being sent to him in return for his permit. The seller shall pay a tax of 3 *mas* and the purchaser 2 *mas*. The Headman shall arrest those who sell or buy cattle without reporting.

(5) After rice has been planted out buffaloes must be sent to a common. Rice-fields should be fenced with a fence of three bars. Anyone not sending his buffaloes to the common shall watch them day and night. The owner of any buffaloes that break a fence shall be fined. Anyone stabbing to death at night buffaloes that break a proper fence suffers no penalty.

(6) If a buffalo eats rice before the farmer's fence is complete, the owner of the buffalo shall not have to make good the loss and if the farmer stabs the buffalo he must make good the buffalo. If a buffalo eats the rice of a farmer whose field is fenced owing to the fault of his neighbour to complete his fence, the farmer who has failed to complete his fence shall pay compensation.

(7) Farmers whose crops are half grown shall help the neighbours to make fences. Anyone who fails to help may be scorched in the sun at the command of the Headman. If the fence of anyone helping shall be broken down by a buffalo his neighbour shall repair it and the owner of the buffalo shall be liable to pay compensation for the loss of rice.

(8) Penalties for the owners of male buffaloes which escape from their cords and damage rice-fields. Such buffaloes may be killed without compensation being paid for it; if they are captured only, the fine is one *mas* heavier than the fine for buffaloes breaking fences.

## Kedah Laws

9

(9) If one half of the field has been reaped and the other not yet reaped, it shall be the duty of the owners of the unreaped portion to repair the fences.

(10) The Headman of every district should beat a gong ordering those who possess measures to bring them to be officially tested to see if they conform with the measures approved by the State. Any one who possesses dishonest measures shall be hit on the head with them.

(11) Anyone entering a compound or going out of a house at night without calling out may be lawfully slain. One cross-bar shall be counted as a fence for a compound.

(12) Anyone entering a compound by day without permission may be stabbed or killed by the owner. So too any stranger who goes as far as the verandah of a house when there is no man in the house may be killed.

(13) Any one wandering at night without a torch may be stabbed by the night watch if he runs away. If the night watch asks a wayfarer carrying a light "Where do you go?" three times and gets no answer and the wayfarer throws away the light and draws a weapon, he shall be arrested and may be killed if he resists, even if he is an emissary of the Raja or Chief.

(14) If two buffaloes fight and one is seriously wounded no compensation shall be paid. So too if buffaloes chase and kill or wound. But if a buffalo is known to chase, the Headman shall have a cross-piece put on the horns, and the owner if he fails to do this, when warned shall pay compensation for damage caused by the buffalo. If the buffalo's owner cannot be found, the Headman shall keep the buffalo and be paid one *mas* a day for doing so. If he uses it for dragging or ploughing, the fee paid shall be less. If the buffalo dies in the care of a Headman, he shall not have to pay compensation. Headmen shall instruct the owners of half-wild buffaloes not to tether them beside a road. If they disobey and wound a person, the owner shall pay compensation and if that person dies, the owner of the buffalo shall be killed.

(15) The owner of a *kampung* beside a road shall allow an access path to *kampungs* removed from it.

(16) Land without boundary-marks is counted dead and belongs to the Raja.

Ceremonial reception of the letter of investiture from Siam.

## Bab II.

Tembera' Dato Sëri Paduka Tuan (1078 S.H., 1667 A.D.)

Hijratu'n-Nabi salla'llahu alaihi wa sallama pada sa-ribu tujuh-puluh delapan tahun, tahun dal pada bulan Rabbi-i'l-awal hari ithnain zaman hadzrat Maulana Shah Alam sëmamayam di-Kota Palas, pada këtika itu bahawa titah Shah Alam yang maha mulia pada sêgala pëgawai yang tua-tua suroh përbuat undang-undang. Maka bichara oleh Dato' Sëri Paduka Tuan sërta Mantëri muafakat. Maka tatkala itu di-përbuat undang-undang; sudah, lalu di-maalumkan. Maka titah yang maha mulia suroh nyatakan pada Tuan Shaikh Ala-u'd-din dan pada sêgala pandita:—"Barang yang lazim pada hukum Allah taala, itu-lah kita suroh hukuman pada Panglima nêgëri dan kweng". Maka mërëka itu-lah jadi kèpërchayaan pada Raja.

1. Yang përtama kami nyatakan undang-undang: barang siapa mënchuri atau mënnyamun atau mënnyabong atau makan madat atau main judi bërtaroh-tarohan atau mënnyëmbah kayu-kayuan atau mënnyëmbah batu dan minum arak dan tuak atau mêngasi dan yang kilang<sup>1</sup> atau makan ganja dan bërbuat dia, maka kërja sakalian itu di-larangan Allah subhanahu wa taala dan Rasul-nya: maka barang siapa ada pëkërjaan yang dëmikian itu, dërghaka ka-pada Allah dan Rasul-nya; maka hëndak-lah sêgërakan oleh sêgala yang bërkërja tobatkan, supaya di-ampuni Allah taala dosa-nya dan mëmohonkan ampun ka-bawah Duli Baginda yang maha mulia. Tëläh di-ampuni kërja yang tëläh lalu itu, maka di-kërjakan-nya pula kërja yang di-larangan Allah taala dan Rasul-nya itu këmudian dari-pada tobat itu, maka hëndak-lah sêgala orang yang tua-tua bërkampong bëri tahu kweng atau panglima: maka apa-bila këtahui oleh kweng atau panglima, maka hëndak-lah tangkap dëngan tikam-nya hantarkan ka-nêgëri sêgala yang dërghaka itu. Apa-bila orang tua bërkampong tiada mëmberi tahu kweng, di-taazirkan orang kampong itu, kërana ia sa-jahat dëngan orang jahat: apa-bila di-këtahui oleh kweng tiada di-tangkap itu, kërana taksir-lah atas kweng, sëlalu ia mëmënarkan orang yang dërghaka pada Allah dan Rasul-nya dan ka-pada Raja-nya.

2. Fasal yang këdua pada mënnyatakan hukum shara' Allah, Maka hëndak-lah kweng përeksa; pada masing-masing kweng-nya surohkan sëmabhyang lima waktu dan puasa sërta sëmabhyang jumaat. Maka hëndak-lah sërta pëgawai masjid itu mëtazazirkan mërëka itu: apa-bila ia këräs, suroh tangkap bawa ka-masjid kakang leher-nya; apa-bila bërikrar-lah ia mahu sëmabhyang sërta tobat, Iëpaskan dia.

كيلغ 1

1928] *Royal Asiatic Society.*

3. Fasal yang ketiga pada menyatakan hukum undang-undang. Barang siapa berbuat bẽdang atau huma, maka hendak-lah kẽrasi suroh kẽluarkan zakat; sapẽrti bẽnar hisab-nya yang di-pẽroleh-nya itu, suroh kẽluarkan sa-puloh ẽmas zakat-nya itu. Apa-bila tiada mahu mẽreka itu sapẽrti hisab itu, maka hendak-lah kweng kẽrasi kẽluar zakat itu, mẽnurut sapẽrti hukum Allah taala.

4. Fasal yang kẽmpat hukum undang-undang. Barang siapa bẽrjual-bẽli, mahu-lah di-nyatakan pada kweng. Apa-bila di-nyatakan mẽreka itu, hendak-lah kweng mẽmẽreksa sẽrta bẽri surat chap tanda sudah pẽreksa. Dẽmikian-lah, jika orang bẽrbantai kẽrbau lẽmbu, maka hendak-lah nyatakan pada kweng; hendak-lah hantar kẽpala-nya dan tandok dan bẽlulang-nya ka-pada kweng akan hasil-nya surat chap itu; yang bẽrjual tiga ẽmas tẽra dan yang mẽmbẽli dua ẽmas tẽra; dan lain dari-pada orang khẽnduri dan bẽrkẽrja barang siapa tiada mahu mẽnghantarkan kapada kweng kẽpala kẽrbau dan tandok dan bẽlulang-nya, maka hendak-lah di-ambil oleh kweng harga tandok kẽpala dan bẽlulang-nya itu kẽna tiga ẽmas tẽra. Barang siapa mẽmbẽli kẽrbau tiada dẽngan sa-tahu kweng, maka hendak-lah tangkap oleh kweng hantarkan ka-nẽgẽri dẽngan tẽkah-nya<sup>1</sup>. Barang siapa bẽrjual-bẽli kẽrbau, maka tiada ia mẽngambil chap surat ka-pada kweng itu pun, tangkap dẽngan tẽkah-nya hantarkan ka-nẽgẽri, kẽrana tiada ia bẽnar jual bẽli itu: maka itu-lah tanda orang jahat pẽkẽrti-nya.

5. Fasal yang kẽlima pada menyatakan hukum undang-undang. Jikalau sudah mẽnanam padi, maka hendak-lah sẽgẽra hantarkan kẽrbau itu ka-padang bẽsar atau barang tẽmpat-nya sẽrta sẽgẽra mẽmbakar bẽdang itu mẽmbuboh rembat-nya tiga; maka pagar itu dẽngan sirat-nya; maka tẽgoh-lah pagar itu ka-pada undang-undang. Maka barang siapa tiada mahu mẽnghantar kẽrbau-nya pada padang-nya, maka hendak-lah kawal kẽrbau-nya siang malam tambat tẽgoh-tẽgoh: jika mẽmbẽlah ia kẽrbau itu pada pagar rembat tiga di-makan-nya padi, maka-padi yang di-makan-nya itu sa-pẽrdua-dua pada sa-pẽrdua-dua kupang tẽra; dan jika pada siang, sa-kupang tẽra; dan jika di-tangkap kẽrbau itu, wajib-lah tuan kẽrbau ganti padi itu; jika di-tikam orang pada kẽtika malam kẽrbau itu mẽmbẽlah pagar pada rembat tiga, jika mati kẽrbau itu, mati sahaja-lah.

6. Fasal yang kẽenam pada menyatakan hukum undang-undang. Barang siapa tiada lagi sudah pagar-nya, maka di-masoki oleh kẽrbau makan padi, tiada-lah bẽrganti, jika di-tikam kẽrbau itu, bẽrganti kẽrbau. Barang siapa sudah pagar-nya, maka di-masoki oleh kẽrbau pada tẽmpat pagar yang bẽlum sudah itu, di-makan kẽrbau padi orang yang sudah mẽmagar itu, jikalau pada siang hariatas orang yang ẽmpunya pagar itu-lah mẽngganti harga-nya orang yang di-makan kẽrbau itu; akan harga-nya pada sa-

pêrdua-dua sa-kupang tēra; jikalau malam pun, atas orang yang ĕmpunya pagar juga mēngganti dia, pada sa-pêrdua kupang tēra. Dan tatkala sudah bunting padi itu tiada-lah bērharga itu padi di-makan, kērbau itu-lah di-sērahkan pada tuan kērbau itu, jangan di-ambil jadi taksir tuan padi; maka turut pēroleh pada orang banyak dēkat bēndang itu, di-ganti padi binasa itu.

7. Fasal yang kētujoh pada mēnyatakan hukum undang-undang. Barang siapa bērbēndang tēngah pēnaik, maka hēndak-lah ia mēnolong orang di-tēpi tēngah pēnaik juga, pagar-nya maka rembat-nya tiga; jika tiada mahu ia mēnolong, kēraasi oleh kweng di-jēmor atau . . . . .<sup>1</sup>. Apa-bila kata-nya mahu mēnolong mēnurut sapērti kweng itu maka lēpaskan-lah ia. Dan di-bēlah kērbau pada pagar orang yang mēnolong ka-tēpi itu, maka pērbaiki oleh orang yang ĕmpunya pagar-lah mēngganti orang itu; maka harga padi yang di-makan kērbau itu sapērti yang tērsēbut dahulu, itu juga harga-nya.

8. Fasal yang kēdēlapan pada mēnyatakan hukum undang-undang. Barang siapa mēnarek kērbau jantan, maka putus, makan padi orang, di-tangkap, maka kēna-lah sa-ēmas ēmas lēbeh dari-pada kērbau mēmbelah pagar itu, dua kupang ēmas pada sa-ekor kērbau jantan atau bētina; maka harga padi itu sa-pêrdua-dua kupang tēra. Jika di-tikam oleh tuan padi, mati sahaja kērbau itu, tiada bērganti. Akan padi yang di-makan kērbau yang di-tarang-tarang<sup>2</sup> di-dalam pagar itu, bērganti juga: maka akan orang itu amar oleh kweng kērana bēsar taksir atas tuan kērbau itu.

Sa-bērmula jika di-bēlah kērbau yang lain pada pagar yang ada rembat-nya dua, dari kērana sēbah mēlihat kērbau yang di-tarang di-dalam pagar itu, maka padi itu pun orang mēnarang kērbau juga ganti padi itu. Bērmula jika di-tikam orang kērbau yang mēmbēlah pagar itu, sēbah mēlihat kērbau di-tarang di-dalam pagar itu pun, orang yang mēnarang kērbau itu juga ganti kērbau itu.

9. Fasal yang kēsēmbilan hukum undang-undang. Apa-bila sa-tēngah sudah mēngētam, sa-tēngah bēlum sudah mēngētam lagi, hēndak-lah ia di-tunjokkan pagar itu pada orang yang bēlum sudah mēngētam; maka kata-nya “Hamba sudah-lah mēngētam: akan pagar hamba ini, kalau di-bēlah kērbau atau gajah, tiada-lah hamba mēmbaiki dia; atas tuan-tuan-lah sakalian yang bēlum mēngētam lagi, tēlah hamba sērahkan-lah pagar hamba ini”. Maka barang siapa mēreka . . . . . pagar itu-lah, ganti padi atau harga-nya sapērti yang tērsēbut dahulu itu.

10. Fasal yang kēsapuloh pada mēnyatakan hukum undang-undang. Maka hēndak-lah kweng pukul chanang ka-pada daerah masing-masing kweng-nya itu; barang siapa ada mēnaroh gantang dan chupak, maka yang tiada ada sama tolok-nya, maka hēndak-lah kweng suroh bawa ka-nēgēri minta tolokkan yang bēnar-bēnar sapērti gantang sukatan nēgēri, supaya adil jual bēli, maka jadi



bĕroleh halal. Barang siapa mĕnaroh gantang atau chupak kĕchil bĕsar dari-pada sukatan nĕgĕri, pada hukum di-amb.l chupak gantang itu di-pukulkan kĕpala-nya. Maka sĕgala yang tĕrsĕbut di-dalam surat ini maka hĕndak-lah di-chanangkan masing-masing kweng; sĕrta masa mĕmukul chanang itu, di-kita, “Jangan siapa-siapa mĕnaroh gantang dan chupak kĕchil bĕsar yang tiada sama tolok-nya: pada hukum undang-undang amat bĕsar hukum-nya”.

11. Fasal yang kĕsabelas pada mĕnyatakan hukum undang-undang. Ada pun hukum orang yang mĕmasoki kampong orang pada kĕtika malam, tiada ia bĕrsuara, jika ia di-bunoh orang yang ĕmpunya kampong itu, mati sahaja; maka tiada-lah hukum pada yang ĕmpunya kampong itu bĕrpagar. Apa-bila naik orang ka-rumah atau-di-bawah rumah sa-kali pun, jika di-tikam oleh ĕmpunya rumah itu, mati sahaja. Ada pun alamat pagar rumah itu, jikalau palang pun, hukum-nya pagar juga.

12. Fasal yang kĕduabelas pada mĕnyatakan undang-undang. Jika orang masok kampong pada kĕtika siang hari, jikalau-tiada patah, di-larang, maka hukum di-tikam atau di-bunoh orang yang ĕmpunya kampong itu, mati sahaja orang itu; maka tiada-lah atas-nya kĕna hukum. Sa-bĕrmula jika orang tiada pĕrnah pĕrgi ka-rumah orang itu, tĕtapi ia pĕrgi itu hingga sĕrambi juga, apa-bila tiada tuan rumah yang laki-laki, jika di-dapati-nya oleh tuan rumah mĕlampau dari-pada adat-nya tĕmpat dudok-nya orang bĕnar, maka di-bunoh-nya, mati sahaja akan orang itu.

Di-dalam undang-undang ini pada pĕrentah adat nĕgĕri kita ini bĕrpatutan dĕngan hukum Allah taala. Sa-bĕrmula maka hĕndak-lah suroh katakan pada pĕrentah hukum undang-undang ini pada sĕgala kampong dan dusun pada sa-tahun sa-kali; di-nyatakan oleh kweng pada daerah-nya.

13. Fasal yang kĕtigabelas pada mĕnyatakan hukum undang-undang pĕrentah simbang. Apa-bila sudah di-pukul chanang, jangan-lah bĕrjalan malam mĕlainkan bĕrdamar juga. Maka jika bĕrjumpa dĕngan orang bĕrsimbang itu, jika ia lari maka di-tikam orang simbang itu, mati sahaja. Dĕmikian lagi orang mĕmbawa api, jika bĕrtĕmu dĕngan orang simbang di-tanya dĕngan tiga patah kata-nya “Hĕndak pĕrgi ka-mana ini?” maka tiada di-sahut-nya sampai tiga kali, maka ia mĕmbuang api lari atau mĕnghunus sĕnjata, maka hĕndak-lah di-tangkap; jika mĕlawan, di-bunoh, mati sahaja, maka tiada-lah kĕna hukum atas yang mĕmbunoh itu. Sa-bĕrmula jika orang di-suroh oleh Raja-nya atau Pĕnghulu-nya, orang yang di-harap suroh itu, maka mati sahaja ia.

14. Fasal yang kĕĕmpatbĕlas pada mĕnyatakan hukum undang-undang kĕrbau bĕrlaga di-padang. Jikalau mati sa-ekor atau patah, tiada-lah bĕrganti, sĕbab bĕrtĕmu kĕpala-nya. Sa-bĕrmula jika kĕrbau itu mĕnghambat mĕmbunoh atau mĕmatah, itu pun tiada bĕrganti, sĕbab taksir tuan-nya. Sa-bĕrmula jika kĕrbau itu biasa mĕnghambat, maka hĕndak-lah mĕngadap kapada kweng; jikalau tiada bĕrkĕtahuan tuan-nya, maka kweng-lah mĕnaroh

kərbau itu buboh tiling<sup>1</sup> itu; apa-bila tuan-nya yang hampir, hendaklah bəri tahu tuan-nya, suroh pèlihara baik-baik sèrta buboh tilang; dan apa-bila bantahan tuan-nya tiada mahu mènambat sèrta buboh tilang kərbau-nya, jika kərbau itu mènghambat patah atau mati, kèna-lah ganti tuan kərbau itu. Akan kərbau yang tiada bèrkètahuan tuan-nya itu, apa-bila datang tuan-nya, maka pulangkan oleh kweng kərbau itu; maka ambil upah-nya sa-emas tèra atau barang patut-nya pada sa-hari mèmèlihara kərbau itu; maka di-suroh mènarek atau mènènggala atau barang sa-bagai-nya, maka kurang-lah upah-nya itu. Sa-bèrmula jika mati kərbau itu dalam pèlihara kweng atau orang yang di-suroh kweng pèlihara, mati sahaja, kèrana kweng itu wakil Panglima Nègèri harapan Raja Mantèri. Sa-bèrmula hendaklah kweng katakan pada barang siapa mènarang kərbau yang baharu ajar, jangan di-tambat di-tèpi jalan bèsar, kalau-kalau ia mènandok orang lalu: apa-bila di-tarang juga hampir jalan, maka di-tandok orang luka atau mati, kèna-lah diat; jika mati orang itu, tuan kərbau itu pun di-bunoh, hukum-nya.

Dèmikian undang-undang ini muafakat dèngan dato' kathi dan haji yang bèsar-bèsar mèmberì undang-undang ini di-dalam tarikh sa-ribu tujoh-puluh dèlapan tahun.

15. Fasal yang kèlimabèlas pada mènayakan hukum undang-undang pada hal jalan. Jika sa-orang kampong di-dalam sa-orang di-luar, jika tiada taroh jalan mènjadi tèrpènjara-lah mèreka itu, maka hendaklah jalan adat-nya ènam hasta luas-nya, maka dapat lalu pèrusong itu-lah kira-nya. Di-bicharakan oleh sègala arif, supaya jangan hamba Allah itu jadi bèrbantah sama sèndiri-nya; tambahan pada hukum adat nègèri pun, kèrana jalan bèsar pèkèrjaan-nya jika sudah tiada bèrjalan, tiada-lah dapat mèreka itu dudok pada tèmpat itu. Maka ini di-bicharakan hukum-nya, jika tiada-lah tuan tanah itu mahu mèm buka jalan, maka dapat di-bèli tanah itu ka-pada-nya, tiada mahu di-jual-nya tanah itu, maka hendaklah gagah buka juga jalan itu dèngan kèkèrasaan: apa-apa dapat di-kata oleh tuan tanah itu suatu pun tiada jadi pèrkataan. Dèmikian-lah hukum-nya.

16. Fasal yang kèènambèlas pada mènayakan hukum undang-undang tanah mati dan tanah yang hidup. Maka hèrti tanah mati tiada siapa mèninggalakan amarat<sup>2</sup>, itu-lah hèrti-nya tanah mati, hak Allah taala nama-nya, maka Raja èmpunya milek itu. Jika ada sa-suatu amarat, hak u'l-Adam nama-nya. Maka tanah itu jika bèrkèhendak di-pinta bèli pada tuan-nya, apa-kala kabul, sah-lah jual bèli: jika tiada kabul, tiada sah jual itu. Dèmikian-lah hukum undang-undang di-bicharakan oleh sègala pandita yang arif: maka di-dalam itu di-bicharakan pula oleh ahli bichara bèbèrapa pula lagi di-pèchahkan hukum-nya pada sègala akil.

Pada mènayambut pra mahakam<sup>3</sup> itu dèngan sègala pègawai dan anak raja kèsèmua-nya di-himpunkan di-bawa pèrgi dèngan sègala

1 تيلغ

2 امارة

Ar. = land-mark.

3 ثرأماكن letter.

bunyi-bunyian dan pëndikar joget; maka kēsēmua-nya tiada-lah boleh dudok di-atas balai pēnghadapan hingga dua tiga bērgēndang: maka apa-kala sampai-lah pra mahakam itu, di-angkat naik ka-atas astana, yang di-rajakan itu-lah pērgi mēnyambut sēndiri di-bawa lētak di-atas gēta ēmas itu akan pērsalin dērma kurnia balut dan surat kuasa itu yokrabat<sup>1</sup> masok masa itu mēngiring pra mahakam, Tatkala di-lētak Raja di-atas gēta ēmas, masa itu-lah Raja tua yok kam<sup>2</sup> dēngan palat yokrabat<sup>3</sup>. Dēmikian-lah adat Raja dahulu kala yang datang enggan mēnyērahkan nēgēri sērta mēmbēri nama sēgala raja-raja itu.

Surat ini di-salin dari-pada tēmbēra Dato' Sēri Paduka Tuan dan akan sēgala pērkakasan kērajaan itu Bēntara kēēmpat mēninggalkan dia. Tamat.

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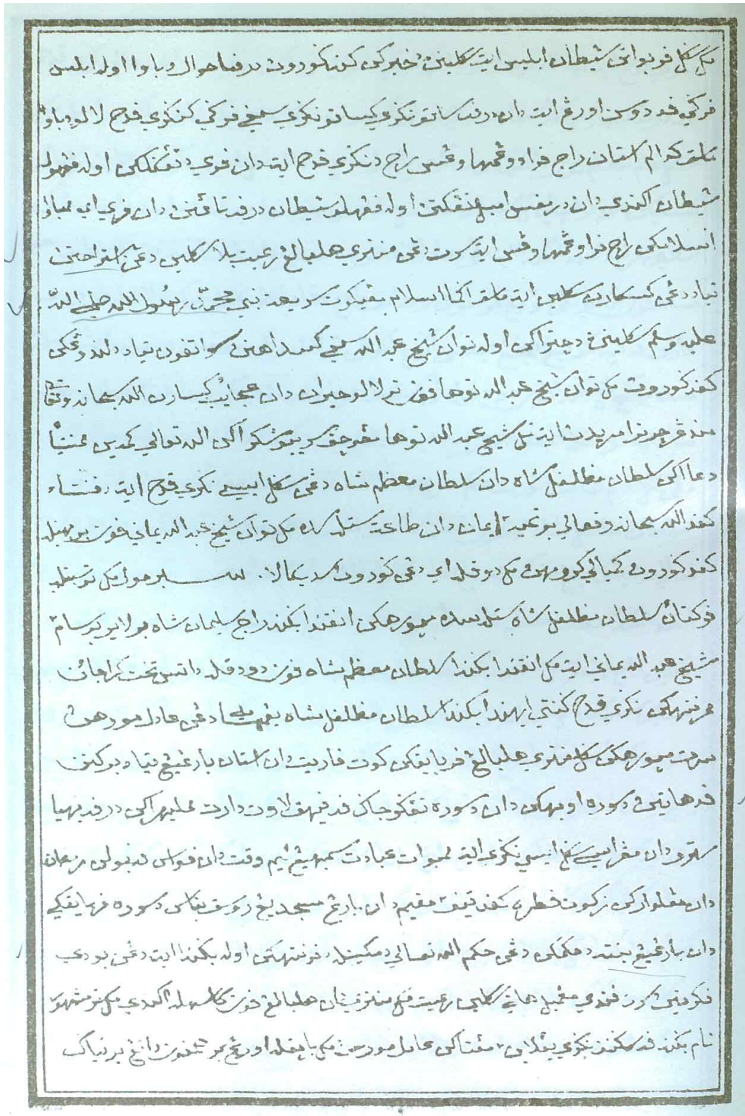
1 يوكبت provincial official, Siamese paymaster etc.

2 توي يقيم himself raises the letter of investiture reverently.

3 بليت يوكبت deputy Siamese official.

## EXCERPT OF THE FIRST CALL FOR ZAKAT

The first excerpt of the call for zakat by Sultan Muzaffar Shah I regarding the obligation to pay zakat was recorded in the Hikayat Merong Mahawangsa. Sultan Muzaffar Shah I was the first Sultan of Kedah and ruled the state from 1136 AD to 1179 AD



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Dato' Syeikh Zakaria Othman who is a native of Sidam Kiri, Kulim Kedah is a holder of a Bachelor of Hadith from Al-Azhar University in Egypt. He received his early education at Sekolah Kebangsaan Sidam Kiri and later continued his secondary education at Sekolah Menengah Agama Taufikiah Al Halimiah or also known as Pondok Pak Ya Batu 16 and Maktab Mahmud Alor Setar.

He served as the Head of Education and Da'wah Division, Kedah Islamic Foundation and was appointed Chief Assistant Registrar at the Kedah Darul Aman Islamic Religious Institute (INSANIAH) from 2003 and later, served as the Welfare Officer for Kedah Students in the Middle East (Egypt, Syria, Jordan).

As a result of good networking and known as a person with an innovative mind, he has been seconded several times by the Kedah State Government to serve and assist in leading the development of the state along with other members of government leaders. Starting as the escort of the Kedah Menteri Besar, Dato' Syeikh Zakaria was finally seconded to the Kedah Menteri Besar Corporation for almost 7 years.

He was appointed as the Chief Executive Officer of the Kedah State Zakat Board starting April 2, 2017. In addition, KDYMM Tuanku Sultan of Kedah has also approved him to be appointed as a member of the Kedah State Fatwa Committee, a member of the Board of Directors of the Kedah Islamic Religious Council (MAIK) and a member of the Board of Directors of the Kedah Islamic Foundation.

Dato' Syeikh Zakaria Othman was the recipient of the Kedah State Order of Merit as a Member of the Kedah Crown (AMK) in 2009. He is currently the Chairman of Rabitah Al-Azhar Kedah Branch and a life member of the Malaysian Historical Society, Kedah Branch.

### **DATO' SYEIKH ZAKARIA BIN OTHMAN, DSDK., AMK.**

Chief Executive Officer  
Kedah State Zakat Board



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Dr. Mohd Faisal Bin Mustaffa is a Deputy Chief Executive Officer (Operation) Lembaga Zakat Negeri Kedah.

He also was appointed as a Board of Director for Lembaga Tabung Haji (Malaysia Hajj Fund Board), Board Member for Koperasi Permodalan FELDA Malaysia Berhad (KPFMB), Board of Director, FELDA D'Saji Sdn Bhd and chairman and director for several subsidiaries under Lembaga Tabung Haji and KPFMB.

He hold Bachelor of Shariah and Law from University of Malaya and Ph.D from Universiti Utara Malaysia.

Now his pursue for second Master in Islamic Banking and Finance at UniSHAMS to rose up his knowledge about Islamic Finance and Banking expecially about Islamic Social Finance agenda.

He also was appointed as Advisory Council for Center of Excellent in Islamic Social Finance, INCEIF, Shariah Advisory Committe for WAQF FELDA, Visiting Fellow at Institute of Ethnic Studies KITA UKM, Deputy Head of Youth, World Zakat & Waqf Forum and Youth Advisory Icon, Yayasan Pembangunan Pendidikan Bumiputera Malaysia under Minister for Department of Prime Minister, Malaysia.

To enhance his academic skill in Islamic Social Finance, he also join Albukhary International University as part time lecturer for Bachelor of Finance (Islamic Finance). He also was participate in Aspiring Directors Immersion Programme (ADIP) organize by Institute of Corporate Director Malaysia supported by Bursa Malaysia to enhance his knowledge on directorship during onboard.

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Dr. Hafizah Zainal is a distinguished author with an extensive educational background in Islamic management, finance, and international affairs. She has acquired a profound knowledge of these subjects through her academic journey at Universiti Utara Malaysia, UniSHAMS and Perlis Matriculation College.

She has held the esteemed position of Asst. Secretary for the World Zakat Conference (East Asia, South East Asia & Australia) from 2020 to 2023. In 2020, she presented at the International Conference of Zakat and Waqf Synergy in Education (i-Synergy 2020). Dr Hafizah Zainal was also a fellow at the Albukhary International University Centre of Excellence in Socio Economics Development and Innovation (ACE-SEDI) and the Centre for Poverty Studies and Asnaf Student Development from 2020 to 2022. In the realm of academia, she serves as the Chief Editor for the International Journal Zakat and Islamic Philanthropy (IJZIP) since 2019 and holds an editorial role on the board of the Journal of Islamic, Social, Economics and Development (JISED) since 2018.

She has been a panelist for various events at various programs. Dr Hafizah Zainal also served as the Chief Editor and Reviewer for the conference national and international level. She actively participates in knowledge-sharing initiatives and was a panelist for various programs. Moreover, She held the role of Chief Editor and Reviewer for the Kedah International Zakat Conference 2019 (KEIZAC) and served as a reviewer for the International Conference on Islamic Management and Multidisciplinary Studies (IMAMS) in 2019. Currently, she is appointed as an Exco Committee member for the Kedah branch of the Malaysian Historical Society.

## DR. HAFIZAH BINTI ZAINAL

Director  
Kedah Zakat International Research Centre



## Excerpt from Dato' Sri Paduka Tuan 1667 M

Hijratu'n-Nabi salla'llahu alaihi wa sallama pada sa-ribu tujuh- puluh dëlapan tahun, tahun dal pada bulan Rabbi-i'l-awal hari Palas, pada kêtika itu bahawa titah Shah Alam yang maha mulia pada sêgala pëgawai yang tua-tua suroh përbuat undang-undang. Maka bichara oleh Dato' Sëri Paduka Tuan sërta Mantëri muafakat. Maka tatkala itu di-përbuat undang-undang; sudah, lalu di- maalmukan. Maka titah yang maha mulia suroh nyatakan pada Tuan Shaikh Ala-u'd-din dan pada sêgala pandita: - “Barang yang lazim pada hukum Allah taala, itu-lah kita suroh hukuman pada Panglima nêgëri dan kweng”. Maka mëreka itu-lah jadi këpërchayaan pada Raja.

Fasal yang këtiga pada mënnyatakan hukum undang-undang. Barang siapa bërbuat bëndang atau huma, maka hëndak-lah kërasi suroh këluarkan zakat; sapërti bënar hisab-nya yang di-përoleh-nya itu, suroh këluarkan sa-puloh ëmas zakat-nya itu. Apa-bila tiada mahu mëreka itu sapërti hisab itu, maka hendak-lah kweng kërasi këluar zakat itu, mënurut sapërti hukum Allah taala.



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