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Internalization of the concept of makkasiwiang tradition, motivation in paying zakat in indigenous communities

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Abstract

Zakat is a worship related to assets that aims to reduce economic inequality. The Shari'a stipulates the obligation to issue zakat and appreciates Muslims who issue zakat with full awareness. So far, the awareness of the people of Luwu regarding the obligation to pay zakat has grown, even though it is still related to zakat fitrah and has not yet touched the awareness of zakat assets. The people of Luwu issue zakat through local wisdom which they call makkasiwiyang. This study aims to find out how the values in the makkasiwi tradition can build people's awareness to issue zakat on their wealth as well as their awareness in issuing zakat fitrah. Makkasiwi which in Luwu means doing service or giving offerings, makkasiwiyangcan be done to nature, fellow human beings, the state and Allah SWT. build community zakat awareness through the makkasiwiyang tradition, namely by giving appreciation to people who issue zakat.

Keywords: *Makkasiwiyang*, zakat collection, zakat awareness

Introduction

Every Muslim has obligations in his worship, including paying zakat which is the third pillar of Islam. In addition, the responsibility of a Muslim as a servant of Allah who worships by paying zakat also needs to know the arguments or knowledge about zakat, especially the Koran. Al-Quran is the guidance of Muslims or the constitution of Muslims in carrying out all the deeds in the world for later manifestations in the hereafter [1].

Zakat is part of the Islamic syari'at and has its own uniqueness compared to other worship shari'ahs. It does not only contain a narrow content of 'ibâdah mahdlah, but is also loaded with a content of socio-economic worship. Paying zakat is equal to or equal to the command to enforce the prayer, besides that zakat is the third pillar of Islam. Mahmud Syaltout said that the religion of Islam is built on the foundation of aqidah and shari'ah which are reflected in the five pillars of Islam [2].

Zakat is a certain part of the property that Allah swt obliges (to pay) to those who are entitled to it which is mentioned in his noble book, and zakat is also the name of the property issued by the person giving zakat [3]. Zakat is from religion a fardhu of fardhu that must be held. In the Al-Qur'an there are

many verses that command and recommend paying zakat. Likewise, the hadith instructs us to give zakat [4].

Based on regulations in Indonesia, the authority to manage (collect and distribute) zakat is managed by zakat management institutions. In Indonesia there are two kinds, namely the National Amil Zakat Agency (BAZNAS) which was formed by the government and the Amil Zakat Institutions (LAZ) which were formed by the community such as LAZNU, LAZMU and WIZ [5].

The practice of worship including zakat is often carried out based on local wisdom in society. Local wisdomare all the results of the work, taste and creation of society. Community work produces material technology and culture as well as physical material needed by humans to master the natural surroundings, so that the strength and results can be devoted to the needs of society. In relation to culture, in Indonesia there are various cultures, one of the people who still exists in maintaining its culture is the people of Luwu. Shari'a and tradition are two things that find forms in the dynamics of lifeThe people of Luwu have their own culture of distributing zakat, namely the makkasiwiyang tradition. Although eroded

¹ Aden Rosadi, Zakat and Waqf Conception, Regulation, and Implementation (Bandung: Simbosia Rekatama Media, 2019), 1.

² Syahril Jamil, "Mustahiq Priorities," istinbath, Vol. 1.No. 16 (2015), 145–59.

³ Abdurahman Zahier, Summary of Contemporary Zakat Law (Jakarta: Graha Media, 2109), 1.

⁴ M. Hasbi Assiddiqie, Guidelines for zakat (Surabaya: Pustaka al-Zikra, 2001), 13.

⁵ Law No. 38 of 1999 concerning Management of Zakat

by the times, this tradition is still being preserved by the majority of Luwu people, especially in rural communities.

Zakat Definition and Legal Basis of Zakat

In language, the word zakat (زكاة) is a form of mashdar which comes from the word zaka - yazki - zaka'an, which means growing, fertile, holy, good and blessing [6]. The word zakat has several meanings, including purity, praise (زيكة), increase, (زيكة) grow (ريكة), improvement (ريكة) and barakah or blessing (ريكة). In the Qur'an, the word zakah and its derivations are mentioned 3 times.

Imam An-Nawawi in the book Al-Hawi said that the term zakat is a term that was known 'urf by the Arabs long before the arrival of Islam. And it is even often mentioned in earlier ignorant Arabic syi'irs. The same thing was stated by Daud Az-Zhahiri who said that the word zakat has no source of meaning in language. The word zakat is an 'urf of Islamic law [8]

From the four schools of scholars, we find the definition of zakat in their muktamad books, with different definitions and limitations. The Hanafi school states that zakat is the ownership of a certain portion of certain assets to certain people who have been determined by the maker of sharia (Allah) hoping for His pleasure [9].

Meanwhile, according to Malikiyah, zakat is giving out a certain portion of assets that have reached the nishab to mustahiq, if the ownership is complete and the haul is in addition to mining goods and rice fields ^[10]. From this definition, it can be understood that this school emphasizes the necessity of having a nishab and the perfection of the ownership status of the property of the person issuing zakat and the provision of a haul (a year's cycle) that must be passed before zakat is issued. In fact, this school also emphasizes the source of wealth, namely mining and rice fields ^[11].

Meanwhile, the Ash-Syafi'iyah school defines zakat in terms of fiqh as the name for something that is issued from assets and bodies in a certain way ^[12]. The definition of this school seems a bit incomplete, similar to the definition of the Al-Hanafiyah school above.

Meanwhile, the Hanabilah school of thought states that zakat is a right that must be issued from certain assets to be given to certain groups at a certain time. In addition to the four schools of thought, one of the contemporary scholars, namely Yusuf al-Qardawi also provides a definition of zakat, he emphasizes that zakat is a certain part of property owned which Allah has made obligatory to be given to mustahiqqin (people who are entitled to receive zakat) [13].

Al-Quran Al-Karim, in it studded with verses that mention zakat. Sometimes the term sadaqah is mentioned 12 times, and all of them came down during the Medina period. Sometimes by using the term az-zakah which is mentioned in the Al-Quran 30 times. And there are two more times the word zakat is mentioned but with a context and meaning that

is not zakat. Of the 30 places, 8 verses were revealed in the Mecca period and the remaining 22 were revealed in the Medina period ^[14]. Among the many verses of the Al-Quran regarding the obligation of zakat is QS. At-Taubah/9: 103 follows:

Amen ِنَّ صَلُوتَكَ سَكَنٌ لَهُمُّ وَاللَّهُ سَمِيْعٌ عَلِيْمٌ

Translation

Take zakat from their property, to clean and purify them, and pray for them. Truly your prayer (grow) peace of mind for them. Allah is All-Hearing, All-Knowing [15].

Apart from the Al-Qur'an, the argument for stipulating zakat can of course be found in the hadiths of the Prophet Muhammad, including the hadith which describes when Muadz bin Jabal and Abu Musa Al-Asy'ari ra were sent by Rasulullah saw, to Yemen to spread Islamic da'wah there, Rasulullah SAW emphasized the tactical steps that needed to be carried out. In essence, after being taught about the concept of monotheism and the 5 daily prayers, what follows is the obligation to perform zakat worship. Where the zakat is taken from the rich and returned to the poor among them, according to the following hadith:

Amen Amen God bless you لَ افْتَرَضَ عَلَيْهِمْ خَمْسَ صَلَوَاتِ فِي كُلِ آ يَوْمِ وَلَيْلَةٍ فَإِنْ هُمُ أَطَاعُوا لِذَٰكَ فَأَعْلِمُهُمْ أَنَّ اللَّهَ افْتَرَضَ عَلَيْهِمْ صَدَفَّةً فِي [16] أَمُوَالِهِمْ تُوْخَذُ مِنْ أَغْنِياتِهِمْ وَتُرَدُّ عَلَى فُقَرَانِهِمْ

It means

From Ibn 'Abbas ra that when the Prophet saw, sent Mu'adz ra to Yemen, he said: "Invite them to the shahadah (testimony) that there is no god who has the right to be worshiped except Allah and that I am Allah's messenger. If they have obeyed, then tell them that Allah has made it obligatory for them to pray five times a day and night. And if they have obeyed it, then tell them that Allah has made alms (zakat) obligatory upon them from their wealth taken from their rich people and given to people their faqir".

It is from these arguments that all Muslims throughout the 14 centuries have unanimously agreed to oblige zakat for adherents of Islam, namely those who meet the requirements and their wealth includes fulfilling the provisions. And all the Companions agreed to fight those who refuse to pay zakat.

Geneology of Zakat

1. Zakat in the time of the previous prophet

Before the Shari'a came down to the Prophet Muhammad and his people, in fact the Shari'a of Zakat was also prescribed to the earlier people who lived long before the Prophet Muhammad was sent to earth. In the time of the past prophets this obligation existed and the earlier people carried it out. Allah SWT, has given this zakat order to the Prophet Abraham, then forwarded it to his son, Prophet Ishaq, and to his son again, Prophet Jacob and to each of their people [17].

⁶ Quraish Shihab, Encyclopedia of the Qur'an, Juz 3 (Jakarta: Lentera Hati, 2007), 1124.

⁷ Ibrahi>m Must}afa> Etc., al-Mu'jam al-Wasi>t, Volume 1 (Egyptian: Da>r al-Ma'a>rif, 1973), 398.

⁸ Ahmad Sarwat, Series Fiqh of Life 4; Zakat (south jakarta: DU Publishing, 2011), 26-27.

⁹ Hasan Bin 'Amma>r Al-H{anafi, Mara>qi al-Falah} Syarh} Matan Nu>r al-I<d}ah} (Egyptian: Maktabah al-Mis}riyah, 2005), 121.

¹⁰ Muhammad bin Ahmad al-Dasu>qi Al-Maliki, H[asyiah al-Dasu>qi 'ala al-Syarh} al-Kabi>r, Volume 1 (Lebanon: Da>r al-fikr, 2001), 430.

¹¹Ahmad Sarwat, Series Fiqh of Life 4; Zakat (south jakarta: DU Publishing, 2011), 28.

¹² Abu> Muhammad Abdullah bin Ahmad bin Muhammad bin Quda>mah, Al-Mugni, Volume 2 (Cairo: Maktabah al-Qa>hirah, 1969), 572.

Al-Mugni, Volume 2 (Cairo: Maktabah al-Qa>hirah, 1969), 572.

13 Yu>suf Al-Qarad}awi, Fiqh al-Zakah, Volume 1 (Egypt: Muassasah al-Risa>lah, 2000), 38.

¹⁴Ahmad Sarwat, Series Fiqh of Life 4; Zakat (south jakarta: DU Publishing, 2011), 52.

¹⁵RI Ministry of Religion, Al-Qur'an and Its Translation (Makassar: Pustaka al-Zikra, 2013), 203.

Abu 'Abdullah Muḥammad bin Isma'il Al-Bukhāri, şaḥih al-Bukhāri (Indonesian: Al-ḥaramain, 2002), 106.

¹⁷ Ahmad Sarwat, Series Fiqh of Life 4; Zakat (south jakarta: DU Publishing, 2011), 50.

In QS. Al-Anbiya'/21:73 Allah swt, says:

وَجَطَّنُهُمْ اَمِّهَ ۚ يَهُدُوْنَ بِاَمْرِنَا وَاَوْحَنَيْنَا الَّيْهِمْ فِعْلَ الْخَيْرَتِ وَاقَامَ الصَّلُوةِ وَالِيَّاءَ الزَّكُوةُ وَكَانُوْا لَنَا عَلِيْنَ

Translation

And We have made them leaders who guide with Our orders and We have revealed to them to do good, to pray and to pay zakat, and only to Us they worship [18].

To the Children of Israel Allah SWT, has prescribed and made zakat obligatory, even a binding agreement for them. The obligation of zakat to the children of Israel is confirmed by Allah in the Qur'an as Allah says in QS. Al-Maidah/:12 follows:

وَلَقَدْ اَخَذَ اللّٰهُ مِيْثَاقَ بَدِي اِسْرَآءِيْلٌ وَبَعَثْنَا مِنْهُمُ اثْنَيْ عَشَرَ نَقَيْبًا ۗ وَقَالَ اللّٰهُ إِنِّي مَعَكُمْ ۖ لَدِنْ اقْمُتُمُ الصِلُوةَ وَاتَيْتُمُ الزَّجِّوةِ Amen إِنَّ عَنْكُمْ سِيَلِتِكُمْ وَلَانْخِلَأَكُمْ جَنَّتِ ب ---- مستقد من يسم "AMCH برك عليم منها منهم ولا المستقدم جلك تُجْرِيْ مِنْ تَحْتِهَا الْأَنْهُرُ ۚ فَمَنْ كَفَرَ بَعْدُ ذَٰكِ مَنْكُمْ فَقَدُّ صَلَّ مَوَآعَ السَّبَيْلُ

Translation

And indeed, Allah has taken the covenant from the Children of Israel and We have appointed twelve leaders among them. And Allah said, "I am with you." Verily, if you pray and pay zakat and believe in My messengers and you help them and you lend to Allah a good loan, I will certainly erase your mistakes, and I will surely enter into Paradise flowing beneath it. rivers. But whoever among you disbelieves after that, then indeed he has strayed from the straight path [19].

2. Zakat period Mecca

In fact, since the beginning, zakat has been prescribed when the Prophet Muhammad still lived in the city of Mecca. However, it is still very general in nature and not as detailed as in later times. Al-Qaradawi called zakat at that time with the term absolute zakat. Some of the verses that were revealed during the time of Mecca mentioned the zakat orders, including:

فَاتِ ذَا الْقُرْبِي حَقَّةُ وَالْمِسْكِيْنَ وَابْنَ السَّبِيْلُّ ذُلِكَ خَيْرٌ لِّلَّذِيْنَ Amen ًا لَيَرْبُوَاْ فِيّ أمُوَالُ النَّاسِ فَكَلَ يَرْبُوا عَنْدَ اللَّهِ قَوْمَا اتَيْتُمُ مَنْ زَكُوةٍ ثَرِيْدُوْنَ وَجْهَ اللَّهِ فَأُولُكِ هُمُ الْمُضْعُفُونَ

Translation

So give their rights to close relatives, also to the poor and those who are on a journey. That is better for those who seek Allah's pleasure. And they are the lucky ones. And something usury (additional) that you give so that human wealth increases, it does not increase in the sight of Allah. And what you give in the form of zakat that you intend to gain the pleasure of Allah, then those are the people who multiply (their rewards) [20].

وَالَّذِيْنَ هُمْ لِلزَّكُوةِ فُعِلُوْنَ ﴿

Translation

Amen ° نَ ' الَّذِيْنَ يُقِيْمُوْنَ الصَّلُوةَ وَيُؤْتُوْنَ الزَّكُوةَ وَهُمْ بِالْأَخِرَةِ هُمْ يُوْق نِنُوْنَ

and those who pay zakat [21]

Translation

Tha Sin. These are the verses of the Qur'an, and a clear Book, guidance and good tidings for those who believe, (namely) those who perform prayers and pay zakat, and they believe in the hereafter [22].

3. Zakat Period of Medina

When the Prophet Muhammad migrated to Medina, the zakat law became more complete and specific, various provisions for types of zakat assets, terms and conditions and rules on how to calculate it had been established. The majority of scholars say that a more complete distribution of zakat takes place before the arrival of the month of Ramadan in the second year after hijrah. This decree is marked by the revelation that explains who is entitled to receive zakat assets [23]. as in QS. At-Taubah/9:60 follows:

??? May Allah bless you أَمْ مَنَ اللَّهِ ۗ وَاللَّهُ عَلِيْمٌ حَكِيْمٌ Translation

In fact, zakat is only for the needy, the poor, amil zakat, whose hearts are softened (converts), to (liberate) slaves, to (free) people who are in debt, for the way of Allah and for people who are on their way, as obligation from Allah. Allah is All-Knowing, All-Wise [24].

Research methods

This research is a type of empirical research that is descriptive qualitative in nature, namely a type of research that describes the object being discussed, namely the problem of zakat management based on local wisdom, namely the makkasiwiang tradition carried out by the people of Luwu in Palopo City. The approach taken is the Sociological Approach, which is an approach related to the social relations of people with one another, this approach is carried out by looking at various practices in the Makkasiwiang tradition so that one can find out things related to tradition such as its historical and philosophical sides.

Research result

Makkasiwiangis a Bugis-Luwu language which comes from the word kasiwiang which means devotion and offering. If the word kasiwiang is added with the prefix "ma" to form the word makkasiwiang it will give the meaning of doing service or giving offerings addressed to the creator [25].

Meanwhile, in terms as explained by the Luwu traditional leader, Andi Syarifudding Kaddi, he said that makkasiwiang is a worship performed by a person as a form of servitude to the creator. So it can be understood that zakat is a form of kasiwiang to Allah SWT. Zakat is one of the kasiwiang ordered by Allah to the Muslim community [26].

Andi Syarifudding Kaddi further emphasized that the ancestors of the Luwu people implemented the makkasiwiang tradition in the form of servitude, respect and respect for a human being.

The realization of the makkasiwiang tradition towards nature is how to protect nature, not to destroy and exploit nature

¹⁸RI Ministry of Religion, Al-Qur'an and Its Translation (Makassar: Pustaka al-Zikra, 2013), 328.

¹⁹ RI Ministry of Religion, Al-Qur'an and its Translation, 109.

 $^{^{\}rm 20}$ RI Ministry of Religion, Al-Qur'an and its Translation, 408.

²¹ RI Ministry of Religion, Al-Qur'an and its Translation, 342

²² Ministry of Religion of the Republic of Indonesia, Al-Qur'an and its Translation, 377.

²³Ahmad Sarwat, Series Fiqh of Life 4; Zakat (south jakarta: DU Publishing,

²⁴Indonesian Ministry of Religion, Al-Qur'an and its Translation, 197.

²⁵Subhan Tosangkawana (Loudal Luwu figure in history), Interview 2 June 2022, 13:15 WITA.

²⁶Andi Syarifuddin kaddi (maddika Bua), Interview December 12, 2022 At 14:00 WITA.

without limits and accountability. Meanwhile, the realization of the makkasiwiang tradition towards fellow human beings is in the form of sipakatau (humanizing each other), sipakalebbi (mutual respect) and sigunakannge' (advising each other). The realization of the makkasiwiang tradition towards the state is in the form of an attitude of loyalty to the state so that it leads to obedience to the rules of the state. The realization of the Makkasiwiang tradition to God is to completely surrender oneself to His greatness [27].

The people of Luwu during the royal era greatly appreciated people who realized the makkasiwiang tradition, as exemplified by Andi Syarifudding Kaddi that for those who brought their kasiwiyang to the king of Luwu in the form of agricultural products, a traditional ceremony would be held which they called mappakuru sumange'.

The traditional mappakuru sumange' ceremony in Luwu language means a form of gratitude (thank you) from the king to the people who have been sincere and full of willingness to give some of their hard work to the king as a form of respect and appreciation. Technically, the mappakuru sumange' tradition was carried out in the royal environment and witnessed by royal members and the people around the palace.

Discussion

The makkasiwiang tradition as a local wisdom of the Luwu people which is still sustainable today has experienced acculturation with the religion embraced by the majority of the Luwu people, namely Islam, so that the makkasiwiang tradition as a form of servitude is adopted in the implementation of worship prescribed by Islam, including zakat worship.

The makkasiwi tradition is a manifestation of mutual cooperation or social piety activities that have been carried out by the people of Luwu. Actually, the makkasiwi tradition which is carried out in several activities, is generally carried out in the framework of holding various celebrations such as weddings, aqikah, mourning and so on.

Makkasiwiyanglinguistically means worship, in the context of makkasiwi zakat which is a form of public awareness to issue zakat, both zakat fitrah and zakat wealth. Makkasiwiyang tradition is to bring zakat with full awareness to amil zakat which is then distributed to people who are entitled to receive it (mustahiq).

In the context of worship including zakat, the makkasiwiang tradition is realized in the form of building public awareness to issue zakat from the assets they own. Public awareness of the obligation to pay zakat has actually been built a long time ago, but this awareness only applies to zakat fitrah, other zakat has not been maximized such as trade zakat, agricultural zakat and animal husbandry zakat.

The lack of awareness of paying zakat from the community has indeed become a challenge in itself for institutions authorized to collect zakat. the nisab of assets for which zakat is obligatory and those who are entitled to receive zakat (mustah *liq*). This problem is an obstacle for the community not to pay zakat, even many people who give charity but do not give zakat because they do not understand the things mentioned earlier. Second, people are not yet aware of the urgency of zakat (consciously they do not want to pay zakat).

Referring to the realization of the makkasiwiyang tradition to the king, the person who performed the kasiwi which was highly valued and appreciated by the king even carried out a traditional ceremony, namely mappakuru sumange'. This tradition can be a reference for raising awareness of zakat for the people of Luwu that people who consciously issue their zakat, whether it is zakat fitrah or zakat wealth, must be appreciated.

Appreciation of the implementation of a worship actually exists in religious texts, including in the Qur'an. Allah swt, really appreciates people who do good deeds as well as zakat worship which is a form of social piety which is appreciated with various rewards, in the Al-Qur'an there are several verses that confirm this including:

1. QS. Al-Maidah/5:12 وَقَالَ اللّٰهُ إِنِّيْ مَعَكُمْ ۖ لَئِنْ اَقَمْتُم الصَّلُوةَ وَاتَنْتُمُ الزَّكُوةَ وَامَنْتُ Amen مُ سَنِياتَكُمْ وَلَا اللّٰهُ إِنَّا اللّٰهُ اللللّٰهُ اللّٰهُ اللّٰهُ اللّٰهُ اللّٰلّٰهُ الللّٰهُ اللّٰهُ

Translation:

And Allah said, "I am with you." Verily, if you pray and pay zakat and believe in My messengers and you help them and you lend to Allah a good loan, I will certainly erase your mistakes, and I will surely enter into Paradise flowing beneath it. rivers. But whoever among you disbelieves after that, then indeed he has strayed from the straight path [28].

The verse above explains that zakat issued is a treasure lent (qard) to Allah SWT, and will be paid by Allah by being put into heaven and all the pleasures in it. Vice versa for those who do not pay zakat are considered as people who are lost [29]

Through the verse above, Allah gives appreciation to those who issue zakat by promising heaven and all the pleasures in it so that it can trigger zakat awareness in Muslims because basically everyone wants the pleasures of heaven. The substance of the verse above has been realized by the people of Luwu through the mappakuru sumange tradition. The mappakuru sumange tradition gives the impression that every service and kindness that is done will be rewarded with an increase as well.

2. QS. An-Nur/24: 37-38 رَجَالٌ لَا تُلْهِيْهِمُ تَجَارَةٌ وَلَا بَيْعٌ عَنْ نِكْرِ اللّٰهِ وَإِقَامِ الصَّلُوةِ وَإِي تَآءِ التَّافُونُ يَوْمًا اللَّهُ آحُسَنَ مَا عَلِمُوا اللَّهُ عَلَمُ اللّٰهُ آحُسَنَ مَا عَلِمُوا اللَّهُ عَلَمُوا وَيَخْدُونَ يَهُمُ اللَّهُ آحُسَنَ مَا عَلِمُوا وَاللّٰهُ يَرْزُقُ مَنْ يَ مُسْلَمُ فِي اللّٰهُ اللّٰهُ يَرْزُقُ مَنْ يَ مُسْلَمُ فِي اللّٰهِ اللّٰهُ يَرْزُقُ مَنْ يَ مُسْلَمُ وَاللّٰهُ مَنْ يَ مُسْلَمٍ وَاللّٰهُ يَرْزُقُ مَنْ يَ مُسْلَمُ وَاللّٰهُ اللّٰهُ يَرْزُقُ مَنْ يَ مُسْلَمُ وَاللّٰهُ اللّٰهُ اللّٰ اللّٰهُ اللّٰهُ

Translation

people who are not negligent by trading and buying and selling from remembering Allah, performing prayers, and paying zakat. They fear the day when their hearts and eyes will be shaken (the Day of Judgment), (they do that) so that Allah will reward them with something better than what they

Making people aware of the urgency of zakat is the responsibility of every Muslim, especially religious leaders and zakat management institutions, both public and private, such as LAZNU, LAZMU and WIZ. In fact, the Indonesian government has contributed to making people aware of the obligation of zakat, this is marked by the existence of regulations that regulate everything related to zakat, such as Law no. 23 of 2011 concerning Management of Zakat.

²⁷Andi Syarifuddin kaddi (Maddika Bua), Interview December 12, 2022 at 14:00 WITA.

²⁸RI Ministry of Religion, Al-Qur'an and its Translation, 109.

²⁹ M Abu> Muhammad al-H{usain bin Mas'ud Al-Bagawi, Ma'a>lim al-Tanzi>l fi> Tafsi>r al-Qur'an; Tafasi>r al-Bagawi, Juz 3 (Beirut: Da>r al-Ih}ya>' al-Turas| al-'Arabiyah, 1999, 1440 H), 419.

have done, and so that He will increase His bounty on them. And Allah gives sustenance to whomever He wills without limit [30].

One of the essence of the verse above is to emphasize that Allah SWT will give more rewards to those who issue zakat in the form of the best reward, increase their wealth and provide unlimited sustenance. More than that, in another verse, Allah gives more detailed mathematical rewards for those who spend their wealth in a way that pleases Allah, with a ratio of one to one hundred [31].

Zakat as a form of social piety is a great worship so that those who pay it get the best reward and priority from Allah SWT, as a form of appreciation from Allah SWT. inQS. An-Nur/24: 37-38 above Allah SWT, gives appreciation to muzakki in the form of a better reward than what is given (zakat) and unlimited sustenance, of course everyone wants that.

QS. At-Taubah/9: 103 مَلُوتَكَ سَكَنٌ لَّهُمُّ وَاللَّهُ سَمِيْعٌ عَلِيْمٌ Amen

Translation

Take zakat from their property, to clean and purify them, and pray for them. Truly your prayer (grow) peace of mind for them. Allah is All-Hearing, All-Knowing [32].

The alms referred to in the verse above are obligatory alms or zakat which Allah SWT mentions as cleansing for people who issue zakat. So that when someone pays zakat, his wealth will be clean from the rights of the poor and his soul will be clean from miserliness and sin [33].

Conclusion

Makkasiwiang is a Bugis-Luwu language which comes from the word kasiwiang which means devotion and offering. If the word kasiwiang is added with the prefix "ma" to form the word makkasiwiang it will give the meaning of doing service or making offerings. Makkasiwiang is a worship performed by someone as a form of servitude to the creator. One form of servitude in Islam is zakat so that zakat is kasiwiang to Allah swt.

The makkasiwiang tradition, if realized, will help zakat management institutions in collecting zakat because the makkasiwiang tradition helps build public awareness in fulfilling their zakat worship by appreciating those who issue zakat and this is in accordance with the instructions of the Qur'an.

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³⁰RI Ministry of Religion, Al-Qur'an and its Translation, 355.

³¹See QS. Al-Baqarah/2: 261.

³²RI Ministry of Religion, Al-Qur'an and its Translation, 203.

³³ Muhammad bin Umar Fakhr al-di>n Al-Ra>zi, Tafsi>r al-Kabi>r, Juz 16 (Beirut: Da>r al-Ih}ya>' al-Turas| al-'Arabiyah, 1440 H), 136.