



## From Principle to Practice: Developing a Three-Tiered Maqasidi Framework for Effective Zakat Distribution in Malaysia

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### Abstract

Zakat, a pillar of Islam, is a potent tool for socio-economic justice. However, its impact is often hindered by the absence of a systematic distribution framework grounded in the Higher Objectives of Islamic Law (Maqasid al-Shari'ah). While existing literature extensively catalogues the objectives of zakat, a significant gap remains in translating these objectives into a structured, actionable model for modern institutions. The objective of this study is to address this gap by developing a novel, three-tiered conceptual framework for zakat distribution in Malaysia. Constructed through a qualitative, literature-based methodology, the framework hierarchically integrates Maqasid 'Ammah (universal objectives), Maqasid Khassah li al-zakat (specific objectives), and Maqasid Juz'iyah (operational objectives). To ensure practical applicability, the framework incorporates principles from the Jurisprudence of Priorities (Fiqh al-Awlawiyyat) to resolve conflicts in resource allocation. As a result, a three-tiered Maqasidi Framework for zakat distribution has been developed as the output of this research. It is hoped that this systematic framework will guide zakat institutions in distributing zakat funds more effectively. This study concluded that this framework provides zakat institutions with a principled and strategic tool for enhancing the effectiveness, fidelity, and impact of their distribution programs, ensuring they fulfill both worldly and otherworldly goals. It is recommended that future research should pilot and validate the framework across multiple Malaysian states using mixed-methods (administrative data, surveys, and qualitative interviews), with clear outcome indicators, including dignity and spiritual metrics, and decision logs to test Awlawiyyat-based prioritisation.

**Keywords:** *Principle to Practice, Maqasid al-Shari'ah, Framework, Zakat Distribution, Malaysias*

## INTRODUCTION

Shari'ah goals of attaining benefit or welfare influence zakat distribution. To ensure that zakat serves its intended beneficiaries, its distribution must align with Shari'ah principles. The method of zakat distribution is as important as the strategy to increase zakat collection. If zakat distribution practices are inconsistent with zakat collection goals, social stability and economic progress would suffer. In a high-income society, the disparity between the rich and poor is inevitable, hence zakat cannot be given to particular asnaf groups. Zakat distribution is intended to liberate people in the long term (Desa et al., 2024). However, modern times provide additional obstacles. Effective zakat distribution is necessary due to rising living costs, particularly in Malaysia (Bank Negara Malaysia, 2022). Today's needs and the higher cost of living necessitate a framework that aligns zakat distribution with the objectives of Shari'ah.

Zakat is a key Islamic economic tool for eradicating poverty and reducing wealth inequality

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(Kholis & Mugiyati, 2021). Additionally, economic and social progress are also linked to zakat (Nafi'ah, 2021). However, it must be managed efficiently to substantially improve the socioeconomic standing of Muslims. Effective zakat management is a sign of a successful zakat institution or organisation (Alin & Ibrahim, 2022). Each distribution method helps the asnaf group meet its needs and follow Shari'ah. Without a study on zakat distribution policy, zakat institutions may be perceived as inefficient and less attentive to current trends (Abd Majid & Wahid, 2020). Past researchers have studied zakat and zakat institutions, but only in relation to the Prophet SAW's governance (Baharuddin, 2013; Rozaly et al., 2017), the Maqasid al-Shari'ah of zakat (Tuan Mahmood et al., 2021; Yusoff & Mokhtar, 2021), economic aspects (Yusoff et al., 2018), zakat law and fatwa (Al-Qaradawi, 2006), or the governance of zakat institutions in general (Ab Rahman, 2019; Aziz et al., 2019).

There are several specific studies related to zakat distribution, but still lacking in the form of building a framework, among them are efficiency and effectiveness studies (Ab Rahman et al., 2019; Ismail et al., 2018), perception (Kasim, 2018; Md Hussain, 2017), or the behaviour of zakat payers (Bin-Nashwan et al., 2021). There are many zakat institutions responsible for managing the obligation to collect and/or distribute zakat in Malaysia. All states have their own zakat institution. The distribution of zakat done by zakat institutions has become contentious among the Muslim community since they really hope that the fund can help those in need to escape from poverty and subsequently improve their standard of living. The asnaf in Malaysia receive various forms of assistance from zakat institutions. Zakat aid often comes in several categories, such as emergency assistance, medical assistance, educational assistance, entrepreneurial assistance, and emergency aid (for food) (Alin & Ibrahim, 2022).

Therefore, in order to ensure that every zakat distribution scheme provided achieves the goal of zakat obligation and wisdom, then a study on zakat distribution must be carried out in accordance with the objectives of Shari'ah (Maqasid al-Shari'ah) based on the five indispensables which are religion, life, intellect, lineage and wealth (Ab Rahman et al., 2019) that will enhance the effectiveness of any aid that is channelled and increase the trust and attitude of the public towards zakat institutions. The lack of specific studies and a high-quality framework in distribution by zakat institutions is a gap that needs to be filled. Therefore, the objective of this study is to address this gap by developing a novel, three-tiered maqasidi conceptual framework for zakat distribution in Malaysia. Constructed through a qualitative, literature-based methodology, the framework hierarchically integrates Maqasid 'Ammah (universal objectives), Maqasid Khassah li al-zakat (specific objectives), and Maqasid Juz'iyah (operational objectives). To ensure practical applicability, the framework incorporates principles from the Jurisprudence of Priorities (Fiqh al-Awlawiyyat) to resolve conflicts in resource allocation. As a result, a three-tiered Maqasidi Framework for zakat distribution has been developed as the output of this research. It is hoped that this systematic framework will guide zakat institutions in distributing zakat funds more effectively.

## LITERATURE REVIEW

Zakat, linguistically connoting purification and growth, is designed to redistribute wealth and cultivate social solidarity. Malaysia's institutional landscape reflects this ambition: state-level zakat bodies administer assistance for eight categories of recipients (asnaf), and annual collections can be substantial, underscoring zakat's potential to address contemporary socio-economic needs (Meerangani et al., 2022; Azhar et al., 2023). Yet in practice, questions persist regarding which needs should be prioritised, how urgent relief ought to be balanced with long-term empowerment, and the extent to which current patterns faithfully reflect maqasidi intent (Rahman & Mat Shaari, 2021). This paper develops a three-tiered maqasidi framework for zakat distribution in Malaysia and embeds within it the key parameters of the jurisprudence of priorities (Fiqh al-Awlawiyyat) to

adjudicate trade-offs in times of scarcity.

### **Implementation of Zakat Distribution in Malaysia**

Zakat distribution in Malaysia is implemented through a decentralized system, in which most State Islamic Religious Councils (SIRCs) independently manage their zakat funds. The SIRCs oversee the determination of eligibility and the provision of assistance, ensuring that zakat resources effectively improve the livelihoods of recipients, known as asnaf ([Meerangani et al., 2022](#)). Zakat distribution across various Malaysian states adheres to Quranic guidelines that delineate eight distinct categories of eligible recipients: the destitute (faqir), the poor (miskin), zakat administrators ('amil), reverts to Islam (muallaf), slaves (riqab), debtors (gharimin), those striving in the way of Allah (fisabilillah), and travellers in need (ibnu sabil). Among these, Malaysian zakat institutions prioritize the poverty groups and wayfarers, whereas debtors, slaves, and stranded travellers receive comparatively less emphasis. However, in some states, the poor are not necessarily given precedence over other categories ([Azhar et al., 2023](#)). Notably, this study does not examine whether the prioritization of asnaf in zakat distribution aligns with the overarching Maqasid al-Shari'ah, nor does it represent the prioritization practices of all zakat institutions in Malaysia.

Effective governance can be achieved by adopting a comprehensive, robust work ethic that permeates all operational aspects. The effectiveness of initiatives undertaken by zakat institutions has significantly contributed to the upliftment of asnaf beneficiaries, improving their living standards and enhancing community well-being through income-generating programs ([Tuan Mahmood et al., 2021](#)). However, it is concerning that recent initiatives, despite yielding tangible benefits for the asnaf, have not explicitly centred on the principles of Maqasid al-Shari'ah ([Yaacob et al., 2011](#)). This lack of alignment with the higher objectives of Islamic law has, in certain cases, led to public scepticism and negative perceptions regarding the role of Islamic institutions in effectively implementing these initiatives for the intended asnaf groups ([Tuan Mahmood et al., 2021](#)).

### **The Position of Maqasid 'Am, Khas, Juz'iiyy in the Discourse of Maqasid al-Shari'ah**

Maqasid al-Shari'ah is a key component of the methodology of Islamic jurisprudence, as evidenced by several media, including the Quranic texts, hadiths, and consensus (ijma'). Some scholars of usul al-fiqh assert that it is established through six methods, whereas others propose eight. Contemporary scholars classify these into four main structures: the sources of the Quran and Sunnah, inductive reasoning (istiqra'), guidance from the practices of the Companions (ihtida' bi fi'l al-sahabah), and the role of intellect ([Abdul Rahman, 2004](#)).

Broadly speaking, the exploration of the discipline of Maqasid al-Shari'ah encompasses three research contexts: the ijthadi dimension ([Mukhtar Al-Khadimi, 1998](#)), the application of knowledge ([Al-Raysuni, 1999](#)), and interpretation ([Abu Zayd, 2013, 2019](#); [Al-Ghazali, 2000](#)). This discussion will focus on one of these aspects, namely the application of maqasid, while the ijthadi and interpretative aspects will be discussed indirectly, depending on their relevance to the study at hand.

### **Maqasid al-Zakah (The Objectives of Zakat)**

The objectives of zakat have been the subject of significant scholarly inquiry, extending beyond the classical discussions of its legal rulings to examine its broader purposes and socio-economic roles. Contemporary literature reveals a rich diversity in the classification of these objectives, reflecting multifaceted approaches to understanding the impact of zakat on the individual, the community, and the economy. This review synthesizes these contemporary

classifications to identify core themes and establish a foundation for the proposed framework.

A prominent approach, as demonstrated by [Abu al-Nasr \(n.d.\)](#), classifies objectives through a dualistic lens, focusing on the actors involved: the giver (al-muzakki) and the recipient (al-mustahiq). This classification yields 19 spiritual and psychological objectives for muzakki, among others, including the purification of the soul from vices such as greed and miserliness, the attraction of divine blessings, the assurance of spiritual security in the hereafter, and the fostering of positive social emotions such as love and affection. Conversely, for mustahiq, the author identifies 6 objectives focusing, among others, on relieving material and psychological hardship, preserving dignity, and safeguarding self-respect. This actor-centric model provides a comprehensive map of zakat's transformative goals for both parties in the transaction.

Expanding on this, [Al-'Akailah \(2019\)](#) offers a more comprehensive and systematic taxonomy that closely aligns with the classical Maqasid al-Shari'ah framework. The author categorises the objectives into five broad domains: safeguarding religion, general societal objectives, beneficiary-focused objectives, payer-focused objectives, and wealth-focused objectives.

This classification is notable for its integration of zakat within the broader Maqasid al-Shari'ah framework, particularly the al-dharuriyyat al-khamsah (the five essentials).

### **Fiqh al-Awlawiyyat (Jurisprudence of Priorities)**

While identifying the objectives of zakat is essential, a critical practical challenge arises in situations of al-tazaahum (تعارض المصالح), where multiple valid masalih (benefits) or obligations conflict and resources are insufficient to fulfil all simultaneously. According to [al-Wakili \(1997\)](#), al-tazaahum denotes the conflict between two Shari'ah rulings in practice, such that the legally responsible person or institution is unable to reconcile them and is therefore compelled to choose one and accord it executive priority.

To address this, the discipline of Fiqh al-Awlawiyyat (Jurisprudence of Priorities) provides a critical methodological tool. [Al-Wakili \(1997\)](#) systematises this discipline by outlining 22 key parameters for prioritization. These parameters play an indispensable role in guiding prioritisation during the implementation of zakat distributions. They transform the theoretical multitude of maqasid into an actionable framework for strategic decision-making, ensuring that limited zakat funds are allocated in a manner that maximizes their Shari'ah-compliant impact and fulfils the most pressing needs of the community.

### **RESEARCH METHOD**

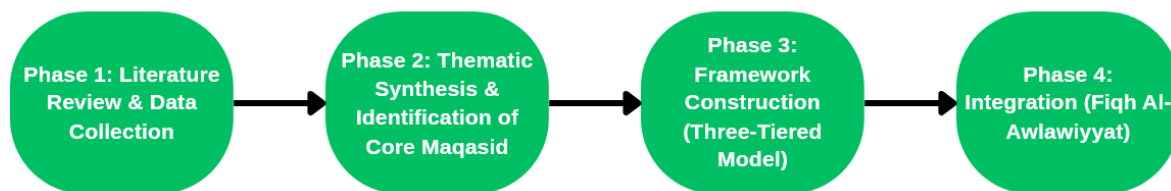
This study employs a qualitative, literature-based conceptual design in four phases. Phase 1 synthesized classical and contemporary sources on Maqasid al-Shari'ah and the objectives of zakat ([Ibn 'Ashur, 2011](#); [Al-Raysuni, 1999, 2014](#); [Al-Qaradawi, 2006](#); [Samb, 2023](#)). Phase 2 performed a thematic analysis of the collected literature. The various classifications and lists of Zakat's objectives were critically analyzed, compared, and synthesized to identify recurring themes and areas of scholarly consensus. This process involved:

1. Categorization: Grouping similar objectives from different sources into coherent categories (e.g., spiritual, social, economic).
2. Integration: Reconciling different terminologies to identify the core essence of each objective.
3. Gap Identification: Noting that while the what (the objectives) was well-covered, the how (a structured implementation framework) was lacking in the existing literature.

This synthesis identified six core themes that constitute the Maqasid Khassah li al-Zakat (Specific Objectives of Zakat) and thirteen specific Maqasid Juz'iyyah (Operational Objectives) directly relevant to the distribution of zakat. Phase 3 used the established taxonomy within the Maqasid scholarship, where [Ibn 'Ashur \(2011\)](#) provided the logical structure for the model. The

framework was built from the abstract to the concrete as follows:

1. Tier 1 (Maqasid 'Ammah): This tier was derived directly from the classical consensus on the five essential necessities (al-dharuriyyat al-khamsah), which represent the ultimate goals of Shariah.
2. Tier 2 (Maqasid Khassah li al-Zakat): The six consensus themes identified in Phase 2 were positioned in this tier, serving as the bridge between the universal objectives of Shariah and the specific institution of Zakat.
3. Tier 3 (Maqasid Juz'iyah): The thirteen operational objectives synthesized from the literature were placed here. Each objective was linked to its corresponding Maqasid Khassah and provided with a practical example to ensure operational relevance. Phase 4 embedded selected Awlawiyyat parameters identified by [Al-Wakili \(1997\)](#) to adjudicate conflicts under scarcity or time pressure, producing a principled, reproducible decision-making framework for practitioners. Thirteen relevant parameters were carefully selected from Al-Wakili's 22 parameters—due to the fact that many of those parameters from the list are not directly relevant to zakat distribution—to serve as a decision-making tool for prioritizing between competing operational objectives (Tier 3) during implementation. The research methodology is shown in Figure 1.



**Figure 1.** Research Methodology Process

## FINDINGS AND DISCUSSION

Guided by this taxonomy, the proposed zakat distribution framework is structured into three-tiered maqasidi elements: Maqasid 'Ammah, Maqasid Khassah, and Maqasid Juz'iyah, and integrating it with Fiqh al-Awlawiyyat as illustrated in Figure 1.

### Tier 1: Maqasid 'Ammah (The Ultimate Objective)

The ultimate objective of zakat, as with all Shari'ah injunctions, is the facilitation of human welfare (maslahah) in this world and the hereafter. This is achieved through the twin principles of benefiting humanity and preventing harm ([Ibn Taymiyyah, 2005](#)). This overarching goal is operationalized by preserving the five necessities (al-dharuriyyat al-khamsah), which collectively define the parameters of holistic human well-being ([Al-Amidi, 2003](#)). Thus, every zakat distribution decision must ultimately contribute to safeguarding at least one of these essentials: religion, life, intellect, lineage, and wealth.

### Tier 2: Maqasid Khassah li al-Zakat (The Specific Objectives of Zakat)

The Maqasid 'Ammah are realised through the following specific objectives of zakat, which represent a strong consensus in the contemporary literature:

- Spiritual and Moral Purification (Tazkiyat al-Nafs): This objective focuses on purifying the soul of the giver from vices like stinginess and greed, and the soul of the recipient from envy and resentment ([Abu al-Nasr, n.d.](#); [Al-'Akailah, 2019](#); [Al-Qaradawi, 2009](#)).
- Socioeconomic Empowerment: This goes beyond temporary relief to include creating



sustainable livelihoods through employment opportunities and enabling self-reliance (Samb, 2023; Al-Qaradawi, 2009).

- Social Cohesion and Solidarity (Takaful Ijtima'i): Zakat aims to strengthen the social fabric by fostering love and kinship between rich and poor, and protecting society from the ills of inequality (Ahmad Da'ub & Zaidan, 2022; Al-'Akailah, 2019).
- Divine Obedience (Al-Ta'abbud): The act of paying and distributing zakat is fundamentally an act of worship and compliance with the command of Allah (Al-'Akailah, 2019; Samb, 2023).
- Economic Justice: Zakat is a tool to resolve poverty, narrow the gap between rich and poor, combat wealth hoarding, and ensure equitable circulation of wealth in society (Ahmad Da'ub & Zaidan, 2022; Al-Qaradawi, 2009).

Preservation of Dignity: A fundamental objective is to ensure a dignified life for both the giver, by allowing them to fulfill their religious duty, and the recipient, by safeguarding them from humiliation and need (Abu al-Nasr, n.d.; Samb, 2023).

### Tier 3: Maqasid Juz'iyah (The Operational Objectives)

The Maqasid Khassah are broken down into the following operational objectives, synthesized from the literature as mentioned in Table 1:

**Table 1.** Tier 3 (Maqasid Juz'iyah)

No.	Maqasid Juz'iyah
1	Purification of the giver's soul from greed, stinginess, and selfishness (Abu al-Nasr, n.d.; Al-'Akailah, 2019)
2	Cultivating gratitude and honesty in the giver (Abu al-Nasr, n.d.).
3	Divine reward and protection from hellfire (Abu al-Nasr, n.d.).
4	Poverty alleviation and debt relief (Abu al-Nasr, n.d.; Samb, 2023; Al-Qaradawi, 2009)
5	Employment opportunities and self-reliance (Samb, 2023)
6	Preserving recipient dignity (Abu al-Nasr, n.d.; Samb, 2023)
7	Fostering love and kinship (Abu al-Nasr, n.d.; Ahmad Da'ub & Zaidan, 2022)
8	Resolving Poverty to Prevent Social ILLS (Al-Qaradawi, 2009)
9	Winning hearts ( <i>mu'allafat al-qulub</i> ) (Samb, 2023; Fatimah, 2019)
10	Promoting devotion and responsibility (Al-'Akailah, 2019)
11	Equitable Wealth Distribution (Al-Qaradawi, 2009; Samb, 2023)
12	Protecting travelers and displaced persons (Abu al-Nasr, n.d.; Fatimah, 2019)
13	Blessings and preservation of wealth (Samb, 2023; Al-'Akailah, 2019)

This hierarchical framework, from the universal ('Ammah) to the specific (Khassah) and down to the operational (Juz'iyah), provides a comprehensive and principled guide for zakat institutions.

In practice, zakat institutions often face al-tazaahum (تعارض المصالح / تراحم), a conflict in which multiple valid benefits or obligations compete for limited resources, making it impossible to fulfil all simultaneously (Al-Wakili, 1997). To resolve such conflicts within the proposed three-tiered framework, the principles of Fiqh al-Awlawiyyat (Jurisprudence of Priorities) are integrated. The following 13 parameters (Table 2), selected from Al-Wakili's (1997) comprehensive list for their direct relevance to zakat distribution, serve as a decision-making matrix:

**Table 2.** Parameters of Awlawiyyat (Dawabit al-Awlawiyyat) and Examples

No.	Parameters of Awlawiyyat	Examples
1	The greater benefit ( <i>maṣlahah</i> ) is prioritised over the lesser.	<i>Zakat</i> distribution considers greater benefits to the community over smaller ones.
2	The greater harm ( <i>mafsada</i> ) is prioritised for prevention over the lesser.	<i>Zakat</i> distribution prioritises the prevention of greater harm over lesser harm.
3	The predominant aspect ( <i>al-jihat al-ghāliba</i> ) is prioritised when benefits and harms conflict.	When there is a conflict between greater benefit and lesser harm, <i>zakat</i> distribution decisions are made in favor of the greater benefit.
4	Preventing harm takes precedence when benefits and harms are equal.	If benefit and harm are equally present in <i>zakat</i> distribution, the institution should prioritise harm prevention first.
5.	A general benefit ( <i>al-a'amm</i> ) is prioritised over a specific one ( <i>al-akhaṣṣ</i> ).	In determining <i>zakat</i> distribution, general/public needs are prioritised over specific/individual needs.
6.	Rulings on objectives ( <i>maqāṣid</i> ) take precedence over rulings on means ( <i>wasā'il</i> ).	<i>Zakat</i> distribution planning focuses more on achieving the core objectives of <i>zakat</i> than on distribution strategies.
7.	Obligations ( <i>farā'id</i> ) and fundamentals ( <i>uṣūl</i> ) are prioritised over supererogatory acts ( <i>nawāfil</i> ) and secondary matters ( <i>furū'</i> ).	Institutions prioritise basic needs over secondary needs.
8.	A permissible act ( <i>mubāḥ</i> ) that is essential ( <i>darūrī</i> ) or necessary ( <i>ḥājī</i> ), even if accompanied by harms, is prioritised over abandoning it.	Scholarship for <i>asnaf</i> to study in a non-Muslim majority country.
9.	The urgent should be prioritised over postponed or delayed items.	<i>Zakat</i> distribution prioritises urgent aid requests.
10.	What is feared to be missed takes precedence over what is not.	Relief for <i>asnaf</i> involved in emergencies, such as disasters or urgent medical care, is prioritised over relief for those not in urgent need.
11.	The restricted (specific-time) obligation takes precedence over the unrestricted one.	Assistance for <i>asnaf</i> with deadlines for paying debts, medical fees, and related obligations is prioritised over assistance for those without deadlines.
12.	Showing kindness to the righteous is more deserving than showing kindness to the wicked.	Prioritising <i>zakat</i> for committed reverts attending religious classes over those who are not committed.
13.	The one in need is more deserving of priority than the one without need.	Prioritising the poor over <i>fi sabilillah</i> in education aid.

These parameters apply to Tier 3 operational objectives that conflict with one another. If funds are insufficient for both an urgent catastrophe relief effort (Parameter 9) and a long-term poverty eradication program, immediacy prevails. A project with broad general benefit (Parameter 5) is prioritised over one with profound but narrow impact. This integration aligns strategic and operational decisions with the *maqasid* and adheres to Shari'ah-based prioritisation, thereby

maximising the impact of zakat distribution and its integrity.

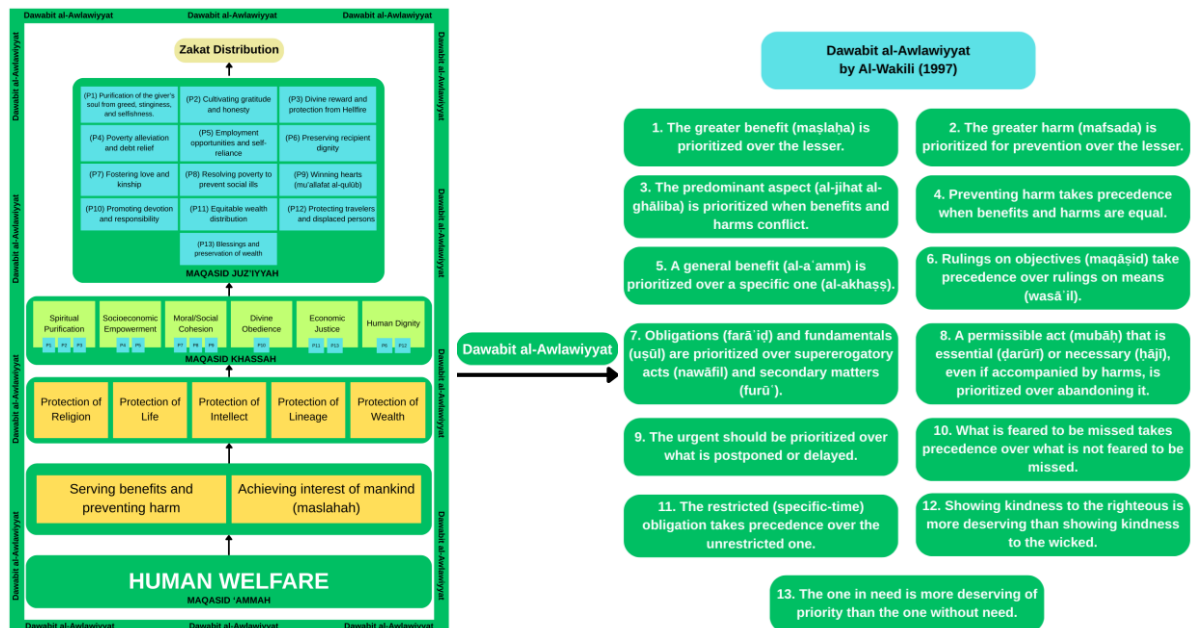


Figure 2. Conceptual Framework for Zakat Distribution based on Maqasid al-Shari'ah

## CONCLUSIONS

A hierarchical framework that progresses from universal principles to operational activities underpins this research. Tier 1 (Maqasid 'Ammah) establishes Shari'ah's ultimate objective: human wellbeing through religion, life, intellect, lineage, and wealth. Tier 2 (Maqasid Khassah li al-Zakat) breaks these universals into six strategic zakat goals: spiritual purification, socioeconomic empowerment, social cohesion, divine obedience, economic justice, and dignity. Tier 3 (Maqasid Juz'iyah) translates strategic goals into 13 operational objectives, providing zakat institutions with a defined program design and a recipient-selection roadmap. This study integrates Fiqh al-Awlawiyyat as a decision-making matrix to resolve conflicts (al-tazaahum) that develop when limited resources meet boundless needs. Al-Wakili's (1997) 13 prioritisation parameters ensure that zakat allocation is Shari'ah-compliant and directed by benefits and harms, duties and needs, and urgency and necessity.

This study is not without limitations. First, the proposed framework is conceptual and literature-based; it has not yet been empirically validated in operational zakat institutions. Second, the qualitative design relies on secondary sources, which may not capture all contemporary practical challenges faced by zakat distributors. Third, the framework is contextualized to Malaysia, and its applicability to other Muslim-majority contexts may require adaptation.

The practical implication of this framework is that zakat institutions can use it for strategic planning, project evaluation, and impact assessment. It links every distribution decision, from a micro-loan to a large-scale infrastructure project, to an operational aim, a strategic purpose, and Shari'ah's universal knowledge. It is recommended that this theoretical framework be empirically tested and analysed through case studies in active zakat organisations for future research. Further research could develop quantitative and qualitative indicators for each of the thirteen operational objectives to standardise the performance of maqasid-based zakat distribution. This research helps revive zakat as a powerful, holistic, and divinely guided system for sustainable human development



in this world and for salvation in the next by grounding it in the Maqasid al-Shari'ah.

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