

AN ANALYSIS OF THE INSTITUTIONAL STRUCTURE OF ZAKAT: THE CASE FOR TURKEY

Fatma Nur Zagrali

Department of Political Science and International Relations

Bogazici University, Istanbul, Turkey

Email: f.n.zagrali@gmail.com

ABSTRACT - Poverty is a challenge the humanity has been facing for ages. Although it is possible to opine some amelioration of the acuteness of poverty in proportion to the world's population, the urge to fight against poverty needs to be preserved especially for the 1.2 billion people still living in extreme poverty. Taking poverty as the principal concern, this study tackles with some practical issues regarding *zakat*; which is an act of worship blending economic, social, political, moral and religious components to entail the solution of poverty. This study is aimed to: (i) discuss the relation between *zakat* and poverty; (ii) present Turkish framework and locate the Presidency of Religious Affairs in search for a good governance of *zakat*; and (iii) propound a new institutional structure of *zakat*, with a renewed call for voluntary-based *zakat* collection and distribution system under the supervision of the Presidency of Religious Affairs.

Keywords: Poverty, Zakat, Islamic Economics, Turkey, Presidency of Religious Affairs.

ABSTRAK – Analisis Struktur Institusi Zakat: Studi Kasus di Turki. Kemiskinan adalah tantangan yang dihadapi manusia selama berabad-abad. Meskipun mungkin untuk mengurangi beberapa perbaikan ketajaman kemiskinan sebanding dengan populasi dunia, dorongan untuk memerangi kemiskinan perlu dipelihara terutama untuk 1,2 miliar orang yang masih hidup dalam kemiskinan ekstrim. Kemiskinan merupakan persoalan yang perlu diperhatikan, penelitian ini mengkaji beberapa masalah praktis mengenai zakat; Yang merupakan tindakan yang memadukan komponen ekonomi, sosial, politik, moral dan agama untuk mendapatkan solusi kemiskinan. Penelitian ini bertujuan untuk: (i) membahas hubungan antara zakat dan kemiskinan; (ii) menyajikan kerangka Turki dan menemukan Kepresidenan Urusan Agama untuk mencari tata pemerintahan zakat yang baik; Dan (iii) mengemukakan struktur kelembagaan zakat yang baru, dengan seruan baru untuk pengumpulan dan distribusi zakat berbasis sukarela di bawah pengawasan Kepresidenan Urusan Agama.

Kata Kunci: Kemiskinan, Zakat, Ekonomi Islam, Turkey, Kepresidenan Urusan Agama.

INTRODUCTION

Poverty, a socio-economic problem that has been pressuring humanity throughout the history, is defined in the literature in various forms with a general consensus on its undesirability and encroachments for societies. Defining it as a problem to be solved, Muslim communities and countries with Muslim-majority-populations, constituting a significant proportion of the global population under poverty, own responsibility in the global effort for alleviation of poverty. The reason is, in addition to its worldly undesirability for meaning low income, low education, powerlessness and low health, Islam also considers poverty as a problem or a malady that needs to be solved and something to be seeking refuge from nay as a sin (Al-Qardawi, 1975). As World Bank reports also notify, currently poverty has been the serious problem and a great challenge for developing countries such as the predominantly Muslim countries, which Turkey belongs to (Shirazi & Bin Amin, 2009; World Bank, 2009).

After World War II, a new body of literature, Islamic economics, started to blossom in the field of economics in the pursuit of proposing solution especially to unemployment, underdevelopment, poverty and many other problems, that is based on religious paradigm in the Muslim world. This is significant since the post-war independence movements also correspond to the time when they enabled newly established states to design their own economic policies as much as international and then global economy allowed them to; an area of freedom to test the theory developed in literature.

In the congress of Islamic Economic Reform, that took place in Pakistan in the year 1980 with a report titled “Report of the Committee on Islamization” declared the principles of Islamic economics that are agreed on as; i) social justice, ii) universal education, iii) economic growth, iv) maximum employment generation, v) improving the quality of life (Naqvi, et al., 1984). Starting the Islamic economics literature with the points made above is important to avoid the real danger so much common in the literature and also among policy makers that if the abolition of interest and the introduction of zakat are overemphasized as initiators of the process of Islamization, then policy-making will just concentrate on these two elements to the exclusion of the fundamental structural elements of the Islamic reform.



Second most important point regarding the Islamic economics literature is about the social justice, which is in an atrocious condition especially among Muslim majority populations. “Attempts will then be made to achieve these ‘targets’ by one means or another, irrespective of their effects on the economy” and zakat could not solve exploitation problem if it is left alone as the only means to be used for social redistribution mechanism (Naqvi, et al., 1984).

Zakat is an act of worship that blends financial, economic, social, political, moral and religious components to entail the solution of poverty. *Zakat* is mentioned several times in the Quran (Surah Al-Baqarah: 177, Surah Al-Tawbah: 60). And it is stipulated in the Quran as an individual obligation and became obligatory in second year of *Hijrah* to be instituted under the state administration that established the political, social and financial bond among all Muslims (Al-Qaradawi, 1999) (Kahf, 1999). Redistribution is achieved through *zakat* as the adjusting instrument that ensures the transfer of wealth from the rich to the poor. One should note that *zakat* by itself may not be the solution for poverty, even instituted effectively. The high importance given to *Infaq* in Quran and Sunnah should be understood for the need for fight against poverty (Kahf, 1999). Other than *zakat* and *infaq*, Islam offers many types of charities like *sadaqat* and *waqf*. Among these, one of Islam’s five pillars, *zakat*, constitutes the body of charity that is repeatedly reminded in the Quran and an obligation to be fulfilled by each Muslim who has the financial capability above the *nisab* amount. Thus, *zakat* is just one way to address poverty, other measures that would enhance the *zakat* system, in synergy with it, are required to be supplemented to achieve a proper fight against poverty.

The responsibility of the determination and distribution of *zakat* rests with the Islamic state, as it has been the practice for centuries. The duty passes on to individuals in the absence of an Islamic state structure, a state that is legally governed by Islamic law. Obviously, economic and social capabilities of an Islamic state have lopsided advantages to individual initiatives of communities in many respects. Namely, the historical Islamic state of the time of the Holy Prophet and his successors, the Caliphs regulates *zakat* in a way similar to a social rights basis for the poor and it is only the state involving functionaries that can administer *zakat* in cooperation with fiscal policies against poverty in an organized way.

Considering opinion differences among different schools of thought, de Zayas favors the Malikite view in its appropriation for the character of the *Zakat*



institution as for its adjacency to Khalifet Rashidu. For him all the early scholars show that “institution of zakat is meant to function in an organized manner, implying the necessary intermediation of the State as a supervisory agent. The very magnitude of the aim and purpose of the institution of zakat requires that such be the case” (de Zayas, 1960). The ultimate aim of the state and thus the economic function of it is studied in the literature around the balance between the roles of provisioning welfare for society, and fulfillment of individual needs physical and spiritual, this is in a way to obstruct exploitation to come from either side against the other (Chapra, 149). Taking up from this, some scholars see a close relationship between material and spiritual richness/poverty. So, they concluded that concept of poverty not only means poverty and deprivation in material being but also it means poverty in spirit (Ahmad, 2004; Mannan, 1988).

Contrary to the arguments against the state administered zakat system, the state may not necessarily use *zakat* by manipulating it as a fiscal tool since it is clearly bounded by religious doctrines. But the state is to implement it “in each space-and-time context through the politico-legal methods of the consultation-consensus model” (ul Haq, 1995). In the absence of a perfect *zakat* system in the contemporary era, harmonious cooperation between Islamic jurists and economists is highly essential and their brainstorming can, of course, end up with innovative ideas unheard of before. So, there should be room for change and a power field with reference to the Islamic economic system which was very dynamic in its early years even in the first four *caliphs* periods (Kuran, 1986). Regarding the administration within countries, currently there are two forms of *zakat* collection; it is either (1) by law in countries governed with *Shari'ah* e.g. Yemen, Saudi Arabia, Sudan, Pakistan, Libya, or (2) by voluntary zakat institutions that is in the traditional type of direct giving, which assents the responsibility to individuals as in Turkey, Egypt, Jordan, Kuwait, Iran, Iraq, Malaysia, Bangladesh, etc. Some countries like Indonesia have both at the same time (Ibrahim, 2011).

The mechanisms to fight against poverty are scant in non-*Shari'ah* countries due to lack of official institutionalization of the mechanisms to be implemented according to Islamic ruling by the state. Yet, one thing to be humble for the expectations put in state is that there is also no ideal model implementation for us to appreciate its existing zakat systems either, other than the 7th century period of the Prophet and the four caliphs. Because, Islam encourages civil society to not leave the whole responsibility on public service at all, and despite



the efforts in the literature since 1960s to build an Islamic economics, scholars have not reached a consensus on the appropriate *zakat* system for different contexts. This is because even having reached a consensus on the position to take the Sharia as the basis of economics does not directly result in an economy with a clear cut formulation but “how is the Sharia to be known” becomes more important (Rahman, 1984).

Along with these two forms of *zakat* collection, I would like to discuss the possible alternative ways to fight against poverty in Muslim world, both at domestic level and also at the global level. I would like to address whether a modern *zakat* system shall be instituted in line with private charitable initiatives or under the official state control considering the examples Kuwait, Jordan, Bangladesh, Bahrain, and Oman that enacted laws of *zakat* and established *zakat* organizations supported by government operating on voluntary basis.

Thus, the aim of this paper is to argue for the benefits and costs of different approaches in this regard for the determination of the institutional structure of *zakat*. One view holds that although some Muslim majority countries, i.e., Turkey, Tunisia and Azerbaijan, are governed by secular regimes, the full accomplishment of the fruits of *zakat* is to be achieved under an Islamic economy with a *zakat* institution supervised by an official state control rather than leaving it only to private charitable initiatives, the NGOs. And the inconsistencies in the defined system stem from the difficulty in finding the balance between an Islamic society and a secular state because an amalgam solution diminishes the utilities of *zakat* system to be implemented. A *zakat* system is unable to be efficient in the cause of elimination of poverty in economy that also involves *riba* (interest) and other kinds of principles that are antithetical to its inherent nature.

Another view is that, despite being bound by the principle of secularism, states may undertake actions against it in some exceptional cases where it is in the benefit of all parties, namely, social cohesion or poverty alleviation. The long-discussed status of Turkish Presidency of Religious Affairs (Diyanet İşleri Başkanlığı) is an example for this as an exception to secularism with the aim of controlling extremist manipulations of religion. The controversial position of the institution is to be elaborated more in the “The Turkish Context and Presidency of Religious Affairs” section in detail. Regarding all these, in this paper, I will try to draw some prescriptive lines for a *zakat* system and touch upon some benefits in a centralized institutionalization of *zakat* under the



command of the Presidency of Religious Affairs for the Turkish context and then conclude with the possible limitations of such an effort.

GUIDELINES FOR DRAWING THE LINES OF A ZAKAT SYSTEM

Sato applies substantivist view of Mauss for studying zakat in order to “empirically analyze human economy as an interchange between the social environment and men and zakat as a variation of a gift and analyzed it with the theory of gift” (1987: 2) in contrast to the formalistic approach that takes zakat as religious and/or income tax. Even though in a way his approach fails to reduce the function and meaning of zakat only to its “gift” aspect, it is a great contribution for the zakat literature studied by non-Muslim scholars. Because the literature’s approach to the issue focus on its tax aspect to the neglect of gift aspect. However, the meaning and function of zakat cannot be limited with either of them. Sato takes his approach from Karl Polanyi’s theory (Polanyi, et al., 1957). Polanyi’s dissociation of rational action from objectivity claim of Western literature and seeking its cause in anything that serve the end is his great contribution. With that approach, Polanyi enables the ration to be guided by law of nature or by virtue of the laws of the game.

Polanyi’s approach makes the Islamic reasoning exemplified in the quotation ‘rational’: “In the same way a man is a unity of spirit and body, Islam is a unity of religion and social order, and just as the body in prayer (*salah*) can follow the movement of the soul, the social order can serve the ideals of religion and ethics. This unity both to Christianity and materialism, is basic and the “most Islamic” characteristic of Islam”. (Izzetbegovic, 1984).

Zakat is mentioned several times in the Quran however, regulations are not defined specified for context. Also in the Sunnah, we see that Rashidun Caliphates made changes in the zakat system when they found it necessary for their distinctive contexts (Al-Qaradawi, 1999). And a period of explication of principles came to be developed with legal theories by Islamic jurists. But referring to practice of the initial periods of Islamic rule, the current need is to involve in the integration effort with modern social sciences and economics (Nienhaus, 2006; Kahf, 1999). Accordingly, through studying the current conditions of each context, Islamic jurists in cooperation with social scientists and economists need to find the most appropriate rules that benefit the general public as well as those that serving justice for their specificity (Nur Barizah, 2007).



Moreover, this integration with the economics and social sciences should also match with the one of the central aims of Islam which is to establish an ethical, egalitarian and just social order, namely the economic doctrines of Islam: “the moral-ethical socioeconomic teachings in the realm of socioeconomic, welfare economics and political economy” (ul Haq, 1995). So, these will inform the Muslims about their ethical responsibilities for humanity in way they consume, produce and distribute.

THE TURKISH CONTEXT AND PRESIDENCY OF RELIGIOUS AFFAIRS

Delving in social policy literature, and considering the zakat as a social policy instrument similar to the one that was implemented at the post WWII context promises worthwhile results. These two share the characteristic to grant anyone for their being member of the unity. Contrary to this, the case in the 19th c. social security policy of Bismarckian framework that based its universe conditional upon employment status. The different preferences for the basis of eligibility signify the degree of leniency toward capitalist economic system. Because, the capitalist system for its “*çalışmayana ekmek yok*” (no bread for the non-worker) excludes a huge proportion of society.

Similar to other late-industrializing countries, Turkey, Korea and Mexico lacks even the discussion in literature on good social welfare provision system, exemplified by the devotion of a higher proportion for social provision by Spain, as an early industrialized country, in comparison to Korea with a higher GDP (Buğra & Sınmazdemir, 2007). Hayrettin Karaman, one of the most influential and authoritative jurist in Turkey, partly responds to this issue. He argues for *zakat*, under its ideal functioning, as the most effective medium of social justice.

In an analysis within the political and economic context of poverty, the effect the religion has its importance due to its provision of moral foundation to every aspects of political and economic life with the cultural force it has on people (El-Ghonemy, 1998). And accordingly, the religions the people belong define both their individual and collective activities in a dynamic manner. So, in the case of Turkey with a Muslim majority population, the Islamic motivations and thus religious institutions occupy important part of the society. The Presidency of Religious Affairs was formed with the act dated 3rd of March, 1924 No. 429 on the Abolishment of The Ministries of *Şeriye* and *Evkaf*, and it also redefined religion and religious space. The mission of the Presidency is “to administrate



the affairs related to faith and worship of the religion of Islam” and it replaced the office of the Ottoman-era Sheikh ul-Islam.

The Turkish state is a secular one that does not abide by Quranic dictums. And the type of secularism of Turkey and the effect of Ottoman history constitutes wide discussions in the literature. Thus, the Muslim majority of population of the country pays their *zakat* on voluntary basis in the absence of a *Shari'ah* state. There are diverse options for Muslims to pay their *zakat* to communities/*cemaats* (a popular example is the *Gulen* community), or charity foundations, social organizations, e.g. the *Turkiye Diyanet Foundation* which is an associated charity foundation of Presidency of Religious Affairs, and *Turkish Red Crescent* (*Kızılay*). These groups are mostly segregated and they operate differently and relatively not in cooperation with each other. And it is really a difficult task to approximate their *zakat* bases, but in total it is presumably a reasonable amount. One exemplary indicator is *Turkish Red Crescent* states that in the year 2013 they distributed an amount of 13.710.000 Turkish Liras to 15.000 people who were in need from the budget they collected under “*zakat*”.

Among these groups, within the secularism debate, the role of the Presidency of Religious Affairs in a secular state is also a highly debated topic. There is high controversy over whether the institution is a secular guardian against religious extremism and a strong state control over religious activities by state (Özek, 1962; Gözaydın, 2008) or an annexation of an institution performing religious acts to the state that is inconsistent with the principle of secularism (Tarhanlı, 1993; Fergan, 1949).

Regarding the early debates on the position of the institute *visa vis* the state, Gözaydın states how the institution that serves continuing control over religion and its existence within the state did not contradict secularism for Kemalists by their specific appropriation of the system they designed as such: “The new legislation preferred to place the management of religious affairs in the hands of an administrative bureau, not to a ministry in the cabinet. This was a key part of the overall policy of the founding political decision-making elite of Turkey who wanted to establish a strictly secular state and to transform society into a modern one. They did not want to have a unit within the cabinet dealing with religious affairs. Instead, by assigning religious affairs to an administrative unit, the ruling elite both took religion under their control and at the same time



managed to break the potentially sacred significance of the Presidency of Religious Affairs” (Gözaydın, 2006).

One of former President of Religious Affairs Ali Bardakoğlu lists how the Presidency acts as an official institution not against laicism: (1) religion does not dominate and rule over state, (2) constitutional protection for religious freedom of each individual, (3) devise against misuse of religion and extremism, (4) the state has the right to intervene in any incidence against public order and infringement of public rights for individual freedom and rights (Bardakoğlu, 2008). Despite changes in government, as witnessed with 12 year AKP rule (Justice and Development Party-incumbent governing party), the position of the Presidency of Religious Affairs remains within its laicism-religious service boundaries. So, addition of zakat institution also does not pose a challenge in this context directing its services only to the demanding Muslims, as it is the case for the implementation of all provisions concerning faith and worship of the religion of Islam.

Commenting on the verses on zakat: “Zakat expenditures are only for the poor and for the needy and for those employed to collect [zakat] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler - an obligation [imposed] by Allah. And Allah is Knowing and Wise.” (Surah Al Tawbah: 60). Yusuf al-Qaradawi is for the opinion that the Quran stipulates for a zakat collection mechanism by government. He states that: “We find the assertion that there should be a group of workers to administer zakat, which indicates that zakat should be taken by the government and not merely paid by individuals on their own initiative” (Al-Qaradawi, 1999).

It is seen that Al-Qaradawi merges the group of workers to administer zakat under the working of the government. But if we are to divide his reasoning into two parts; i) a group of workers to administer zakat ii) zakat be taken by the government as such and organize the zakat system in a way that does not necessitate a government but a semi-government, an independent organization to administer zakat. This kind of a system will not leave zakat payment to complete individual initiative so respond to the duty of collecting zakat from able-Muslims and distribute to those groups defined in the Ayah.

Setting the ultimate goal for all the Muslims to establish an egalitarian and just order of Allah in our societies, some inscriptions for the institutional structure



of Zakat are as follows: This system does not have the intention to fully cover and to force to collect full amount i.e., as Al-Qaradawi puts his opinion, “I prefer that a friction of the zakat due (one-fourth or one-third) be left for individuals to distribute to deserving people whom they personally know, especially their kindred and neighbors” (Al-Qaradawi, 1999). This principle is also in compliance with the distribution of zakat in the region that “zakat should be distributed to deserving people in the same geographical area from which it was collected... except in when done through the government decision out of a pressing necessity for another geography” (Al-Qaradawi, 1999).

Along with the above listed, the new system is not to ostracize currently performing charitable organizations and foundations. Presidency of Religious Affairs will act as the one big body of coordinator above all small to medium size groups and both may involve in collection and distribution of zakat to them if found necessary. Presidency of Religious Affairs being part of the state machinery and bureaucratic system offers transparency and accountability for all of its actions in this zakat system.

Educating services to Muslims about the zakat, the rulings of it in Quran and the hadith will be in the benefit of the whole society, for the payers, for the recipients and also for the non-involved through the indirect utilities created for the society. There are two opposing views on paying zakat to oppressive governments from unconditionally permissible to prohibiting it. In the case of Turkey, and along with the change in the profile of the ruling group and concurrent erosion of the power of secular-Republican bloc, it is hardly valid argument for the public opinion to consider Presidency of Religious Affairs as oppressive government (against religion).

Benefits of introduction of a new institutional structure of zakat, renewed call for voluntary-based zakat collection and distribution system under the Presidency of Religious Affairs can be summarized as follows: the Presidency of Religious Affairs in Turkish is a public, free, and civilian institution, in the sense that it is part of the state but chooses its own discourse and responds to the beliefs and preferences of the Turkish people. Presidency of Religious Affairs currently owns a strong academic network of Islamic jurists and scholars also in collaboration with its relations with other friend organizations like Turkiye Diyanet Foundation.



Acts as a source of information regarding correct religious doctrine and practice, and engages in public dialogue in order to challenge extremist or radical religious positions. The informative services of the Muslims will increase zakat base and also the awareness about the needy groups in the society. So, there will be increase not only in zakat base but also sadaqah and other types of charities. An even distribution among the needy people will be approximated against any regionalized and stratified close circled social life.

The poor is to be treated in a more dignified manner, since the zakat payment is to be transmitted to the poor via the organization that eliminates any possibility of humiliation in front of the payer (Al-Qaradawi, 1999). Fighting corruption and increasing public management efficiency is to increase revenues that could be devoted to helping the poor and needy (Kahf, 1999).

What is proposed in the article is not a new government policy that involves a change in the Turkish economic system and state policy to reach a compromise for a redistribution of wealth and income (El-Ghonemy, 1998). But, it is about having a reliable and effective institutional base for a religious based organization to operate in line with the Islamic ruling of zakat and enhance the existing zakat practice system around the country (Abu Bakar & Abdul Rashid, 2010). Development of Fiqh of Zakat needs to be consistent as it was at the period of early Islamic state that with little changes in the modes of production and in the traditional types of assets people held, and the forms of income they generated (Kahf, 1999).

An amount of 5.743.383.000 Turkish Liras which equals to 0.013% of total state budget appropriation is allocated to Presidency of Religious Affairs in Turkish in the year 2015". So, the share of Presidency of Religious Affairs in Turkish among 50 different public institutions surpasses many of the ministries like Ministry of Energy and Natural Resources, Ministry of Environment and Urbanization, and Ministry of Culture and Tourism. Additionally, the other thing regarding the budget statistics is that the 95% of the amount allocated to Presidency of Religious Affairs in Turkish is written under personnel expenses plus social security premium costs related to that. It is possible to conclude that having the fifth highest number of personnel, 119.845", goods and services expenditure, capital expenditure and current expenditures are negligible for Presidency of Religious Affairs in Turkish. And even though it is not direct



causality but this high number of staff explains the high amount allocated to the institution, rather than being an indicator of its inefficiency.

Considering the Turkish society and its sensitive topics, the negotiation period needs a convincing insurance be provided for the secular concerns. This may also involve an international link in addition to a vernacular operation. Even if it seems to be too much optimistic for the time of an initial stage, the anticipation of the paper is not to limit its agenda/solution regarding poverty to Muslims but to embrace the rest of the world since Islam being a universalist religion meant for the entire humanity (Surah Ali Imran: 110). Still, we need to remind ourselves that zakat is not the sole machine to solve problem of poverty and it meant to be “moderate, bearable and affordable” (Kahf, 1999).

Before conclusion, I would like to refer the work of Volker Nienhaus who admits that it is the value orientation and the underlying principles makes the institutional arrangements Islamic. Yet, what he criticizes is the mismatch between the “real world” that the academic literature on Islamic system of taxation and public finance lacks to achieve the Islamic transformation (Nienhaus, 2006). I have to admit that this work is also not in the way to add to the empirical analysis of the realities of the Muslim countries but this is intended to be an initial step for a transformation strategy or at least to lead a discussion in that regard if we are to be filled with “passion and dedication to marshal our collective ability to eradicate poverty” (Farooq, 2008).

Zakat requires a social engagement and not just an institutional aspect, maybe you would like to document some Turkish NGOs that manage Zakat money and distribute it under Turkish law frames (if any)? The paper does not answer the possible criticisms that may be raised regarding the “voluntary” aspect of zakat.

The mechanism proposed is not going to be a full-implementation of *Shari’ah* law mimicking the times of the first caliphs. The reason is that it is compulsory, not “voluntary-based” in such system. Yet, the envisaged system here does not intend to make any change in state structure by no means. In fact, this is an attempt to strengthen the insufficient mechanisms existing in the Turkish context in the cause of poverty. According to statistical results of the survey conducted in 2014 by the Presidency of Religious Affairs, 71.9% of people state that give zakat every year if their conditions are eligible, and it is only 1,1% that state they do not give zakat even if their conditions are eligible. Same statistics show that 99.2% of the population is Muslim. The total amount of



zakat collected in Turkey is not an easy estimate since there is no official account of it. However, it is an amount that needs to be appropriated in the most productive and in most compatible way with *Shari'ah*.

CONCLUSION

Even though poverty is not a new problem the Muslim world is facing, a renewal of the mechanisms for a more efficient and more effective socio-economic Islamic system to struggle against the causes of it is required. What is needed is the coming together of Islamic jurists and social scientists, especially to include economists, to sculpture appropriate socio-economic and political designs. This effort should be undertaken for both the general condition of the poverty across the world and for specifically defined contexts that require concrete road maps be implemented swiftly.

In this paper, effort is put to sketch a *zakat* system for the Turkish context, under the Presidency of Religious Affairs. The argument is that introduction of such a mechanism is to consolidate the poverty elimination efforts. The intermediary role of the Presidency of Religious Affairs between payer and recipients of *zakat* and among charitable organizations is to lead an increase *zakat* base as well as awareness and concern for the needy among the whole society. But more importantly, the consensus reached by all jurists that 'it is the state supervisory that needs to implement *zakat*' will be enacted. The paper does not answer the possible criticisms that may be raised regarding the "voluntary" aspect of *zakat*.

REFERENCES

- Abu Bakar, N. B. & Abdul Rashid, H. M., (2010). Motivations of Paying Zakat on Income: Evidence from Malaysia. *International Journal of Economics and Finance*, August.3(2).
- Ahmad, H., (2004). *Role of Zakah and Awqaf in Poverty Alleviation*. Jaddah, Saudi Arabia: Islamic Development Bank.
- Al-Omar, F. A., (1985). *Management of Zakah Through Semi-Government Institutions*. Karachi, Pakistan, Islamic Development Bank, pp. 131-152.



- Al-Qaradawi, Y., (1975). *Fakirlik problemi karşısında İslam*. Ankara: Nur Yayınlar.
- Al-Qaradawi, Y., (1999). *Fiqh of az-Zakat: A Comparative Study. The Rules, Regulations and Philosophy of Zakat in the Light of the Qur'an and Sunna*. Norwich: Dar Al Taqwa.
- Bardakoğlu, A., (2008). *21. Yüzyıl Türkiye'sinde Din ve Diyanet*. Ankara: Diyanet İşleri Başkanlığı Yayınları .
- Buğra, A. & Sınmazdemir, T., (2007). Yoksullukla Mücadelede İnsanı ve Etkili Bir Yöntem: Nakit Gelir Desteği. In: A. Buğra & Ç. Keyder, eds. *Bir Temel Hak Olarak Vatandaşlık Gelirine Doğru(Basic Income: Overcoming Insecurity in a Globalising World*. İstanbul: İletişim Yayınları, pp. 85-115.
- de Zayas, F. G., (1960). *Law and Philosophy of Zakat : The Islamic Social Welfare System*. 1 ed. Damascus Syria: A.Z. Abbasi.
- El-Ghonemy, M. R., (1998). *Affluence and poverty in the Middle East*. London ; New York: Routledge.
- Farooq, M. O., (2008). The Challenge of Poverty and the Poverty of Islamic Economics. *Journal of Islamic Economics, Banking and Finance*, Issue 4:2, pp. 35-58.
- Fergan, E., (1949). Laik Devletin Laik Meclisinde Din Meseleleri Konuşulamaz. *Sebilürreşad*, March, II(33), p. 115.
- Gözaydın, İ., (2006). A Religious Administration to Secure Secularism: The Presidency of. *Marburg Journal of Religion*, 1(11), pp. 1-8.
- Ibrahim, P. (2006). *Economic Role of Zakat in Reducing Income Inequality and Poverty in Selangor*. (Doctoral Dissertation), Universiti Putra Malaysia, Selangor.
- Ibrahim, A. (2011). Maksimalisasi Zakat Sebagai Salah Satu Komponen Fiskal Dalam Sistem Ekonomi Islam. *JURISPRUDENSI: Jurnal Syariah*, 3(1), 1-20.



- Ibrahim, A., Khalidin, B., Ahmadsyah, I., & Fithriady (2015). Prospek Pemanfaatan Tanah Wakaf di Aceh: Suatu Analisis untuk Sektor Pendidikan. *Human Falah: Jurnal Ekonomi dan Bisnis Islam*, 2(2), 38-58.
- Izzetbegovic, A., (1984). *Between the East and West*. 2. ed. Indianapolis, Indiana: American Trust Publications.
- Kahf, M., (1999). *The Performance of the Institution of Zakah in Theory and Practice*. Kuala Lumpur, s.n
- Kuran, T., (1986). The Economic System in Contemporary Islamic Thought: Interpretation and Assessment. *International Journal of Middle East Studies*, May, 18(2), pp. 135-164.
- Mannan, M., (1988). The Economics of Poverty in Islam with Special Reference to Muslim Countries. In: M. Iqbal, ed. *Distributive Justice and Need Fulfillment in an Islamic Economy*. Liecester: The Islamic Foundation, pp. 305-35.
- Naqvi, S. N. H., Beg, H., Ahmad, R. & Nazeer, M. M., (1984). *Principles of Islamic Economic Reform*. s.l.:Pakistan Institute of Development Economics.
- Nienhaus, V., (2006). Zakat, taxes, and public finance in Islam. In: *Islam and the Eveyday World: Public Policy Dilemmas*. New York: Routledge.
- Nur Barizah, A., (2007). A Zakat Accounting Standard (ZAS) for Malaysian companies. *American Journal of Islamic Social Sciences*, 4(24), pp. 74-92.
- Özek, Ç., (1962). *Türkiye'de Laiklik*. İstanbul : İstanbul Üniversitesi Yayınları.
- Polanyi, K., Arenberg, C. & Peaso, H. W., (1957). *The Economy as Instituted Process*. s.l.:The Free Press.
- Rahman, F., (1985). *Islam and modernity: Transformation of an intellectual tradition*. 15 ed. s.l.:University of Chicago Press.



Shirazi, N. S. & Bin Amin, M. F., (2009). Poverty Elimination Through Potential Zakat Collection in the OIC-member Countries: Revisited. *The Pakistan Development Review*, Winter, Issue 48:4, pp. 739-754.

Tarhanlı, İ. B., (1993). *Müslüman Toplum, "Laik" Devlet: Türkiye'de Diyanet İşleri Başkanlığı*. İstanbul: Afa Yayınları.

ul Haq, I., (1995). *Economic Doctrines of Islam: A Study in the Doctrines of Islam and Their Implications for Poverty, Employment, and Economic Growth*. Herndon: ISTAC [International Institute of Islamic Thought and Civilization].

World Bank, (2009). *PovcalNet, PovcalNet Online Poverty Analysis Tool*. Washington, DC: World Bank.

World Bank, (2013). s.l.:s.n.

