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The Constitutional Court's Ruling Prevents the Potential Exploitation of Zakat as A Profit Commodity from The Perspective of Sharia Economics

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ABSTRACT

This research aims to analyze how the Constitutional Court's decision on zakat safeguards it from the risk of becoming a commodity and to emphasize that sakti constitutional law must be integrated into zakat management. We employ a Systematic Literature Review (SLR) methodology for PMI studies, following PRISMA criteria. From a total of 84 articles, after filtering and reviewing the abstracts, the database exclusion process left 45 relevant articles, which were divided and analyzed into themes typical of Islamic economics, including zakat management, Islamic law, and zakat protection. This study concludes that the Constitutional Court's ruling had significant positive implications for ensuring zakat as a socioeconomic instrument, thereby protecting it from profit exploitation. On the other hand, mobile applications and blockchain can digitalize zakat and improve its transparency and effectiveness, even though they face implementation challenges. This article emphasizes the state's role in zakat management and how technology can improve zakat administration. This study indicates that stronger government interventions are needed to promote the use of technology and improve zakat governance. Research on zakat, especially in light of the Constitutional Court's decision, should be a very important part of discussions on how to implement it and its regional effects, whilst exploring how digitalization can lead to greater transparency and cooperation.

ARTICLE INFORMATION

Keywords:
constitutional court; islamic economic law; islamic social finance; legal protection; maqasid al-shariah; zakat digitalization

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INTRODUCTION

Zakat is one of the key tools of Islamic economics, a major institution both in spiritual and socioeconomic terms. Here are a couple of Sharia-inspired teachings in which zakat is primarily a vehicle for redistributing wealth toward social justice rather than an item to be commoditized or financially benefited from. Nonetheless, it is by no means entirely pure, and a look into contemporary socioeconomic issues would help make a broader symbolic association between how zakat is actually practiced today and how it may have deviated from its true purpose. However, in some practices, especially if the business is regulated by profitability logic, zakat can easily be reduced to nothing more than a social token. Therefore, this study puts forward a critical debate on three connected issues; 1) the impending danger of zakat commodification due to the financialization and platform logic within; 2) constitutional neglect which does not have a framework holistically mentioning the constitutional protection for zakat against abuse; and 3) the theoretical void which calls for the integration of

constitutional law using maqashid al-shariah as a normative reference to dhaka governance. Moreover, it has prompted scholars and regulators to discuss all possible ways to maintain zakat within the *maqashid al-shariah* (Rahman, 2025).

In the context of Indonesia, this Constitutional Court decision was a significant milestone for zakat as both a religious and social instrument, while also contributing to narrowing the commodification of zakat, which views it as an economic good. Juridically, adjudication is not limited to juridical reflection but also to a theoretical nature to strengthen constitutional law and the Sharia economic concept. However, the jurisprudential impact of this ruling is to keep something beyond that, or more than the law: it communicates a cultural and legal obligation, a realization that zakat cannot be read through the lens of a purely economic exercise for its proper computations; that zakat needs to be preserved as an attribute of religious retraction that can hold together religious identity and social cohesion in societies that prefer holding on to them over other economic optics. Morphed into this dynamic is an increasingly pertinent view latent in development vis-à-vis the Islamic finance industry and the digitalization of philanthropy, as processes that promise efficiency through technology but also expose the field to the peril of commodification (Muneeza et al., 2023; Kasri & Yuniar, 2021). Furthermore, zakat is constitutionally protected; its normative fortification does not transcend.

Several past researchers indicated that zakat plays a major role in poverty alleviation, Sustainable Development (Shaikh, 2017), and fast-tracking digital technology adoption in zakat organization management (Bin-Nashwan et al., 2023). Much of the literature has focused on distribution, institutional efficiency, or integration with other Islamic financial instruments (Akbar et al., 2025). However, the essential challenge of zakat commoditification- that zakat is reformulated as economic capital subject to the market logic or as commodities embodying profit-driven and platform-incentivized logics- remains comparatively untapped, including in the domain of constitutional law. In fact, while existing reviews contribute vitally to deepening our understanding of the relationship between constitutional legal protection and maqashid al-shariah principles, they do not engage the tripartite relationship we are establishing in this essay in respect of zakat as a living religious institution on which the socio-cultural integrity of society rests (Zulkhibri, 2016; Hussain, 2021). Because there is no constitution-sharia nexus at both the academic and practitioner levels, this gap is not merely legal (Mongkito et al., 2025).

This study offers a thorough description of this content, and thereby our theoretical contribution lies in the conceptual relationship among these three dimensions: core constitutional theory, maqashid al-shariah, and the socio-cultural role of zakat as an important financial resource and a locus and site for social and economic justice. The state obtains the normative authority to regulate and protect zakat through constitutional law; maqashid al-shariah provides the teleological criteria (preservation of religion, life, intellect, lineage, wealth) against which any given zakat practice must be evaluated; and the socio-cultural dimension situates zakat within its community/historical/identity-constitutive context. Together, these three pillars constitute what this research study terms the constitutionalization of zakat, a holistic legal framework through which the state expansively, yet cautiously, shields zakat from encroaching market dynamics that jeopardize both its religious and social authenticity. This is where the novelty of this research comes from. This article employs a systematic literature review to analyze cross-disciplinary literature and develop a new analytical framework on the "constitutionalization of zakat." This not only expands the theoretical scope of a state's legal role in protecting maqashid al-shariah but also has practical implications for zakat governance in the digital and global age. This research contributes to the theoretical literature by introducing an analytical model of constitutional law within zakat governance. In practical terms, the research results are to be used by government and Islamic financial

regulators, as well as zakat institutions, to establish policies that ensure zakat continues to function as an authentic social worship tool.

As such, the purpose of this study is to address a few key questions: what are the trends in zakat research regarding the number of publications, methods, and theories related to Sharia law and economics? Second, how does the previous literature recognize the potential commodification of zakat, and what is the role of constitutional protection in this finding, especially through the Constitutional Court decision? Third, how can a conceptual framework be built by linking constitutional law to Sharia economic principles to preserve zakat integrity? The article will then be organized systematically: first, a description of the methodology employed; second, the results of the literature classification process; third, a synthesis analysis focusing on aspects of novelty; and finally, the theoretical and practical implications.

METHOD

This study uses a Systematic Literature Review (SLR) compiled according to the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines (Moher et al., 2009). The selection of these guidelines not only ensures methodological consistency but also ensures transparency in reporting the study process. The complete flow of the PRISMA procedure is shown in Figure 1, which traces the literature journey from the identification stage to the final article included.

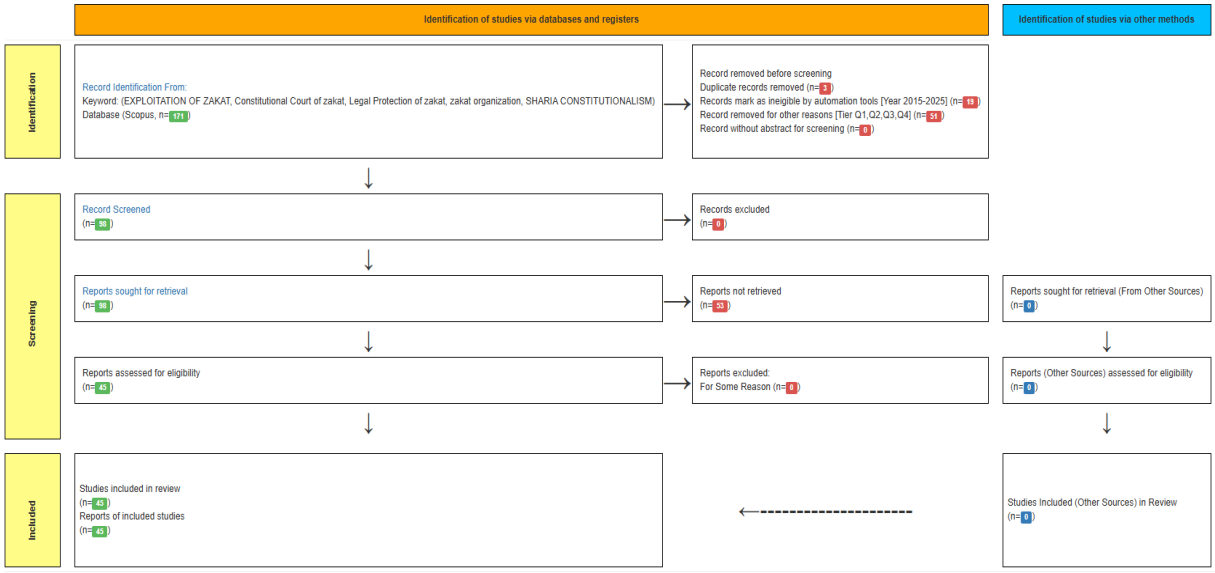


Figure 1. PRISMA Flowchart

The identification stage was the first step of the review, during which an initial pool of potentially relevant literature was identified and compiled. A targeted literature search was performed by one of the authors (OD) on Scopus, a curated multidisciplinary database known for its high indexing threshold and ability to filter out low-quality or predatory journals (Bergman, 2012; Rocha et al., 2020). In contrast to open-access platforms such as Google Scholar, which is known to create duplicate records and index non-peer-reviewed sources from predatory journals (Hariningsih et al., 2024), Scopus provided a more controlled and academically valid corpus. The five search strings were used: "Exploitation of Zakat", "Constitutional Court of Zakat", "Legal Protection of Zakat", "Zakat Organization", and "Sharia Constitutionalism. The keywords were intentionally selected to reflect the breadth of thematic scholarship on the intersection of Islamic finance law, constitutional governance, and zakat management. This first search returned 171 records. Records that did not meet minimal

inclusion/exclusion criteria were eliminated through a systematic deduplication and pre-screening process, prior to proceeding into the screening stage. Specifically, three records were duplicates; 19 records were flagged and removed by automated screening tools for being outside the publication date range of interest (2015–2025); and 51 records did not meet journal tier (Q1-Q4) requirements. No records were excluded for the absence of abstracts. After applying the exclusion criteria, 98 records were included and advanced to the next stage of screening.

The 98 remaining records were checked for substantive relevance to the research themes at the title and abstract levels during screening. All 98 records were carried to the next stage, which examined each record in full for retrieval; no records were excluded at this point based solely on title or abstract review. However, of the 98, 53 were not released in full text for reasons we can only speculate about and could therefore not be retrieved with any of the institutional subscriptions available to us or through an open-access repository. Accordingly, 45 records were obtained and transported to the eligibility assessment stage. A total of 45 full-text articles were systematically reviewed during the eligibility phase, based on the predefined inclusion criteria. We included only articles that discussed one or more of the thematic domains identified from the preceding coverage; these included studies focusing on legal governance of zakat, the constitutional status of obligatory Islamic almsgiving, and management and organizational factors. Articles were gathered from journals indexed in Scopus in Q1–Q4 over the period 2015-2025. At this stage, no articles were excluded, as all 45 full-text records retrieved met the eligibility criteria.

The final synthesis included all 45 articles that met the independence assessment. Collectively, these works formed the analytical corpus that was subsequently subjected to qualitative thematic analysis. Qualitative research methods were guided by a thematic analysis (Wahyudi, 2024), which means that the incorporated literature was organized systematically to identify conceptual patterns recurring across studies and groups, thereby disentangling results of relevant themes during both coding and synthesis. This enabled insights into the legal protection under zakat, its constitutional dimensions of governance, and its broad implications for Islamic economic jurisprudence. Also, limiting databases to Scopus and rigidly adhering to the PRISMA guidelines ensures methodological transparency and replication in interdisciplinary research contexts (Moher et al., 2009; Siddaway et al., 2019).

RESULTS AND DISCUSSION

Four salient and interrelated themes emerge from a systematic review of the zakat literature: Zakat Management and Governance, Technological Innovation, Legal Protection and Regionally Specific Aspects of Implementation. These themes are analytically important not only as theoretical topics in their own right, but also for the way they intersect. Governance sets the terms under which technology is adopted, legal protection specifies the modes of operation for both (and, in some cases, excludes tech), and regional variation shows how macro-level institutions shape empirical realizations of all three. The following sections elaborate on each theme, while taking into account analytical and theoretical implications (Haneef et al., 2015). The literature also repeatedly ranks Zakat Management as the most prominent theme, establishing a common understanding that its institutionalization was the leading indicator of zakat's redistributive power. State-led formalization of zakat is often seen as a pathbreaking model in this context. A closer examination of the relevant literature, however, uncovers an important tension. While government involvement can increase collection efficiency and problem-solving, it can also alter post-agency behavior to prevent exploitation or bureaucratic capture if governance over its institutions deteriorates (Kasri & Yuniar, 2021). This is not a remote threat. It is important to note that research demands constant attention, since a glaring governance gap persists under formalized zakat systems, and stipulates that

mechanisms for accountability need to be continuously fortified to promote transparency beyond the institutionalization process.

The Malaysian experience provides a cogent alternative model. In these countries, zakat has been incorporated into the national social welfare system, thus giving it institutional legitimacy that even regulatory formalization, as in Indonesia's case, may not bestow. High governance characteristics at zakat institutions, including independent audits and beneficiary tracking, as well as a public report, have been shown to correlate significantly with higher levels of trust and, in turn, voluntary compliance (Terminanto et al., 2025). Consequently, this shift in the direction of governance discourse suggests that optimizing collection alone is not enough, and the literature increasingly espouses a trust-based framework as perhaps a more sustainable underpinning for zakat's effectiveness (Riani et al., 2024). This is very much in line with scholarship on trust in public administration and offers a possibility for meaningful cross-disciplinary conversation between Islamic economic legal studies scholars and the mainstream governance literature. One of the most vibrant new trends in modern Islamic social finance is the digitalization of zakat management, as we see an explosion in digital tools such as mobile payment platforms and blockchain-enabled transparency mechanisms. Academics suggest that the use of digital platforms can increase the reach of zakat collection across geographical boundaries and lower administrative costs. However, analytically it is helpful to resist conflating technological adoption and institutional transformation. Instead, governance must come first, and technology should support it rather than supplant it. The true differentiator is whether these technologies are built into a governance architecture that guarantees Sharia compliance, equitable access, and accountability (Bin-Nashwan et al., 2023).

Research on zakat and technology has taken an underdetermined lens, with digital access mostly considered an efficiency exercise. Distributional equity also needs to be integrated into sound analytical evaluation. Bespoke solutions and products that lack a focus on tackling the digital literacy deficit risk being marginalized by those least likely to access them, at some of the most economically vulnerable segments of Muslim society, those that zakat is designed for. Finally, the implementation of blockchain or distributed ledger technologies raises fundamental Sharia governance issues regarding custodianship, auditability, and the potential for algorithmic identification of distribution criteria . These matters are now subject to not technical but jurisprudential scrutiny. Hence, future studies need to evaluate these technological innovations not only on their efficiency but also on a Maqasid al-Sharia basis to ascertain their contribution towards the five higher objectives of Shari'ah.

Of all the themes covered in this study, one of the most analytically rich concerns how legal frameworks protect zakat from commodification, and it is here that the study makes its most original theoretical contributions. Previous studies about zakat governance focused on bureaucratic efficiency and religious compliance. What was systematically absent from this body of work was an account of how constitutional law can serve as a structural guarantee of zakat's non-commercial nature. The Indonesian Constitutional Court has addressed this gap in a landmark decision, and its implications deserve detailed elaboration (Widiastuti et al., 2021). The Constitutional Court decision is noteworthy from a comparative law perspective for several reasons. Instead, it enshrines zakat as a constitutionally protected social instrument. This status affords a degree of protection far greater than that offered by standard regulatory measures, making the zakat collection process less exposed to legal challenges from commercial actors (or others) who seek to commodify it.

In contrast, in Malaysia, zakat is effectively protected by administrative and welfare policy frameworks rather than constitutional provisions, which are sufficiently robust to withstand legislative override. Thus, in terms of higher-order legal protection that, at least in principle, should ensure greater durability and resistance to political or market forces, the Indonesian approach fits the bill (Kamarrudin et al., 2024). Second, this finding, in the context of previous research, reveals an

important theoretical nuance. Previous scholarship framed the problem of zakat exploitation largely as an administrative one solvable through better management protocols and greater institutional oversight. According to the Constitutional Court's ruling, protection through the administrative route is likely insufficient to prevent zakat institutions from receiving incentives to commercialize within a larger market economy (Ryandono et al., 2023). Legal constitutionalization is not just another layer of bureaucratic management; it defines a class of risk that cannot be addressed through alternative frameworks because, by their structural design, they cannot handle such risks. This represents a contribution to theory on Islamic economic law and clarifies shortcomings in the current literature.

Third, the comparison of the Indonesian experience with Indonesia is not too far behind, and Saudi Arabia and Malaysia show that there is no model that can universally solve complex legal-economic interrelationships in zakat. Saudi Arabia's combination of religious authority and administrative centralization, Malaysia's non-constitutionally formalized welfare integration, and Indonesia's constitutionally mandated order all address the underlying tension between religion, law, and market integration in fundamentally different ways (Hamsin et al., 2024). The theoretical challenge is that no universal legal model can be transferred; instead, the appropriate institutional fit depends on each jurisdiction's constitutional architecture and socioeconomic environment. This recognition highlights the need for a comparative constitutional economics of Islamic philanthropy, an analytical frame that has been conspicuously absent from the literature. This ruling of the Constitutional Court can be construed as an institutional implementation of Maqasid al-Sharia, specifically the goal of Hifz al-Mal. It means preservation of wealth to prevent religious wealth that should belong publicly from falling into private ownership. This reading complements earlier Maqasid al-Sharia applications to zakat scholarship focused on distributive justice by demonstrating that it also offers legal-constitutional mechanisms for normative protection. For zakat institutions and policymakers, what does it mean in practice? Constitutional acceptance of the institution is not just an administrative formality to be overlooked; rather, it is significant for the integrity of a zakat system in view of growing market pressures on a religious entity in over-financially liberalized economies.

CONCLUSION

These insights heightened the urgency of a Constitutional Court ruling that would prevent zakat from becoming market-oriented and benefiting only certain groups, further entrenching strict adherence to sharia economic principles while also creating stricter, binding regulations for zakat management in Indonesia. Zakat is not just a religious obligation but also an effective tool for addressing social and economic lagging. Islamic rule is based on rational thinking. The findings of this study add to academic discourse by establishing that zakat is likely to promote stability and can serve as a strategic tool for economic empowerment and sustainable social development, grounded in principles of integrity and transparency, even during times of uncertainty, such as economic crises and pandemics. The study may also give zakat institutions and policymakers a stronger legal and theoretical basis to ensure that the application of research results has significant practical implications, whether through arranging governance structures and public participation or by aligning the distribution aspects of zakat (the obligation under Islamic law to alms) with Sustainable Development Goals (SDGs). In addition, academic calls to embrace technological advances such as blockchain constitute practical steps to enhance the effectiveness, transparency, and public trust in zakat management. Despite implementation challenges, though, the combination of a strong legal foundation, clear theory, and technology adoption makes zakat a transformative instrument and catalyst for inclusive economic development. From here, future studies must bridge between high theoretical abstraction and on-the-ground practice of zakat; compare nationwide models of zakat innate to Muslim-majority countries, Malaysia especially; seek a critical discussion over how zakat

compares and can be reconciled or even suspended by worldly economic systems in such a way as this institution retains its essential impetus toward being a firmament for socioeconomic justice.

DECLARATION OF GENERATIVE AI

The authors declare that no generative AI or AI-assisted technologies were used in the writing process of this manuscript.

CONFLICTING INTEREST STATEMENT

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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