

USE OF ZAKAT LOGO IN OPTIMIZING CORPORATE ZAKAT COLLECTION IN MALAYSIA TOWARDS SHARED PROSPERITY VISION 2030

AZMAN AB RAHMAN

Senior Lecturer, Faculty of Syariah and Law, Universiti Sains Islam Malaysia, Bandar Baru Nilai, Nilai, Negeri Sembilan, Malaysia. Email: azman@usim.edu.my

AFAF SUKARI

Graduate Student, Faculty of Syariah and Law, Universiti Sains Islam Malaysia, Bandar Baru Nilai, Nilai, Negeri Sembilan, Malaysia. Email: afafukari97@gmail.com

SYED NAJIB SYED OMAR

Lecturer, Faculty of Syariah and Law, Universiti Sains Islam Malaysia, Bandar Baru Nilai, Nilai, Negeri Sembilan, Malaysia. Email: syednajib@usim.edu.my

SETIYAWAN GUNARDI *

Senior Lecturer, Faculty of Syariah and Law, Universiti Sains Islam Malaysia, Bandar Baru Nilai, Nilai, Negeri Sembilan, Malaysia. *Corresponding Author: Email: setiyawan@usim.edu.my

Abstract

Shared Prosperity Vision 2030 (WKB 2030) sets out several key objectives including addressing the economic gap between communities. It is to improve the living standards of the community, especially the poor asnaf. One of the proactive efforts made by the Zakat Institution in the state of Kedah is to introduce the zakat logo. This logo is awarded to corporate companies that pay zakat. It aims to optimize the collection rate of corporate zakat so that more zakat is distributed. Therefore, this article aims to discuss the concept of the use of zakat logo in Malaysia besides studying the use of zakat logo introduced by the Lembaga Zakat Negeri Kedah (LZNK) and Pusat Pungutan Zakat Majlis Agama Islam Wilayah Persekutuan (PPZ MAIWP). This qualitative study uses documentation and interview methods in the data collection process. The results of the study found that the provision of zakat logo to corporate companies has the potential to increase zakat collection. Further studies on the law to coordinate the procedure for the use of zakat logos throughout Malaysia can be conducted in the interest of zakat institutions, zakat payers and asnaf towards achieving the objectives of Shared Prosperity Vision 2030.

Keywords: Zakat Logo, Optimized, Corporate Zakat, Shared Prosperity Vision 2030.

INTRODUCTION

Shared Prosperity Vision 2030 is a long-term idea and plan to provide a decent standard of living in 2030. It involves development for all in addressing the income gap, a prosperous and dignified nation. In his New Year's 2020 address, Tun Dr Mahathir Mohamad, the former prime minister of Malaysia, urged the populace to support the government in implementing the Shared Prosperity Vision 2030. (Sinar Harian, 2019). WKB 2030 is also one of the efforts to make Malaysia a country that continues to develop in line with the rapid economic development that is fair, equitable and inclusive at all levels of income groups, ethnicities,

regions and supply chains (Wawasan Kemakmuran Bersama, 2020). By honouring the plurality of races and cultures as the foundation for the unification of the nation, these efforts will be sustained to improve political stability, increase the nation's wealth, and ensure that the people are unified without prejudice (Tun Dr Mahathir, 2020).

The concept of WKB 2030 is constructed so that the direction of the country can be steered which enables Malaysia to become a developed country in every way, including economically. Discussions about boosting the nation's economic growth rate is crucial looking at Malaysia's economic growth. It is still lagging behind that of East Asia because it is dependent on exports of volatile commodities. Similarly, comparing the technical advancement seen by other East Asian countries like Singapore and others, the utilization of high technology in Malaysia has not yet reached the level of other industrialized nations. (Mat Ruzki, 2020). This issue needs to be taken seriously to preserve the nation's economic stability and can be periodically stepped up following the nation's progress.

Islam stipulates that zakat has the role of strengthening the Muslim economy as a medium for the purification of property and wealth sharing. This illustrates that Islam not only emphasizes the aspects of worship, faith and morals only, but it also holistically includes economic and development aspects. The zakat institution has planned, managed and organized various strategies to remove the asnaf from the shackles of poverty in line with changes and current needs. This effort is in line with the government's recommendations for achieving WKB 2030. Various approaches and methods have been executed by zakat institutions to ensure an increase in zakat collection, create transparency in distribution and the distribution is inclusive.

New methods to promote zakat should be considered to attract more new zakat payers, especially from corporate companies operating in their respective states. Based on the annual report, the rate of corporate zakat payment is determined to be low when compared to the number of businesses operating in the nation, even though corporate zakat collection is the second greatest after income zakat (Azman et al., 2022). This shows that corporate zakat has great potential to be optimized if there is one attractive element to these companies for them to contribute more towards zakat institutions. Among the crucial elements for a corporate company is advertising (Azman et al., 2022). Typically, advertising is a medium used to advertise the products and services offered to their target customers. In addition, advertising is also important to portray the company's commitment to compliance standards related to the quality of products such as SIRIM, Islamic Manufacturing Practice (IMP), Good Manufacturing Practice (GMP) and Halal JAKIM. This might improve the company's standing and boost consumer trust, which would in turn raise revenue for their businesses. (Abd Rahim, 2019).

Therefore, such elements can be modified and integrated into promotional methods to attract them into paying zakat. Such promotional methods are important because they can give a high impact on the total collection of zakat as a whole which can reduce the wealth gap between the rich and poor as spelt in the objectives of WKB 2030.

USE CONCEPT OF ZAKAT LOGO IN MALAYSIA

Background

An innovative effort was introduced by several zakat institutions in Malaysia through the use of the zakat logo in an effort to boost corporate zakat collection rates. The use of this zakat logo was first introduced in Malaysia through the initiative of the Lembaga Zakat Negeri Kedah (LZNK) through the Sahabat Zakat Kedah logo and Sijil Muzakki for corporate companies in Kedah. Sahabat Zakat Kedah logo has been widely introduced in Kedah and was inaugurated by Dato 'Dr Zulkifli Al Bakri in March 2020. The use of the Zakat Logo in Kedah was formed based on an idea from the Chief Executive Officer, LZNK, Y.Bhg. Dato' Sheikh Zakaria Othman, looking at the capacity and potential for raising the share of the corporate zakat collection in Kedah (Omar Jamaduddin, 2022). The reason behind the zakat logo was introduced is to give recognition to corporate zakat payers among corporate company owners who have successfully fulfilled the responsibility of paying corporate zakat. Nevertheless, it also aims to raise awareness to the other corporate companies owners to pay corporate zakat whilst introducing the companies that pay corporate zakat to the public in Kedah (Omar Jamaduddin, 2022).

The Sahabat Zakat Kedah logo can be widely used either on the premises or directly on the company's products or goods. It can be used as an advertising medium that shows the goods belong to Muslim traders and pay corporate zakat (Omar Jamaduddin, 2022). This will have a direct impact on the increase in sales of Muslim companies which will indirectly increase the number of zakat payments by the company. As of December 2021, a total of 245 companies including private limited, enterprise and cooperatives have successfully obtained Muzakki Certificates and zakat payer logo from LZNK (Ab Rahman et al., 2022). This proves the zakat logo can provide awareness to other Muslim companies to also pay zakat.

This LZNK initiative was then followed by the Pusat Pungutan Zakat-Majlis Agama Islam Wilayah Persekutuan (MAIWP) through zakat certificates presentation to companies that pay zakat besides introducing the zakat payer logo as a sign of support to zakat payers. The use of the zakat logo in the Federal Territory was introduced on 22nd August 2019 to add value to PPZ-MAIWP services and as a form of appreciation to business zakat payers. Similar to LZNK, the PPZ-MAIWP corporate zakat payer logo is given to all zakat payers either individually or as a company. According to PPZ-MAIWP Chief Executive Officer, Tuan Haji Abdul Hakim (2022), the idea of the PPZ-MAIWP corporate zakat payer logo was one of the strategic plan cores towards achieving RM 1 Billion zakat collection, and also was referring to the examples of zakat certificates issued by Pusat Kutipan Zakat Pahang and Lembaga Zakat Kedah (Raja Noraina Raja Rahim & Mohamad Ashyiq Haqimi, 2022)

Zakat Logo Application Procedure

At the early stage of obtaining the Muzakki Certificate and Kedah Zakat Payer Logo, the application can be made by manually filling in the form available at LZNK. However, starting November 11, 2021, applications must be done completely online through the Zakat on Touch (ZOT) application. Among the requirements to qualify for a Muslim company to obtain the

Muzakki Certificate and the Sahabat Zakat Kedah logo is sufficient haul and nisab. Other conditions include RM1000.00 minimum annual payment of zakat for enterprise companies. Meanwhile, for the private limited companies, the minimum zakat payment is RM 3000.00 within a year. Small companies can also make the application by paying zakat of RM 1000.00 in instalments for a year (Omar Jamaduddin, 2022).

Alongside in the Federal Territory, the PPZ-MAIWP has set the MAIWP zakat payer logo are only to be given only to payers who pay business zakat more than RM 10 thousand or upon requests from business zakat payers (Abdul Hakim, 2022). In 2021, PPZ-MAIWP managed to collect business zakat amounting to RM 18.59 million consisting of 11 corporate companies throughout the Federal Territory. The corporate companies are Amanah Hartanah Berhad (RM3.32 million), Etiqa Takaful Family Berhad (RM 452,000), Etiqa General Takaful Berhad (RM410,000), Koperasi Ladang Berhad (RM 574,049.79), Koperasi Permodalan Felda Malaysia Berhad (RM1.67 million), and Lembaga Tabung Haji (RM9.171 million). Other companies include Malaysia Debt Ventures Berhad (RM191,639.23), Maybank Islamic Berhad (420,171.35), Perbadanan Harta Intelek Malaysia (RM1.967 million), Ri Network Sdn. Bhd. (RM300,000) and Sime Darby Property Berhad (RM100,000) (Asyraf Muhammad, 2021).

Impact of the Use of the Zakat Logo

The zakat logo award to the company is seen as a proactive action from the zakat institution which can optimise the collection of corporate zakat. Zakat logo can be used as an advertising medium to market products and services. The zakat logo displayed either on the product or the business premises can attract customers to deal with the company. More customers coming will increase the probability of the company making a profit. Not only that, but existing customers will also continue to use the products and services offered to maintain profits. Meanwhile, new customers will generate more income for the company.

When seen from the standpoint of the consumer, the zakat logo can let them know that the product is made by a Muslim-owned business or that Muslims hold the majority of its shares and that the business has made zakat payments. For Muslim customers to make decisions and support Muslim-owned businesses, this information is crucial.

Most people decide to purchase products and services based on advertisements shown on television, social media, billboards and print media. Only a handful of them make decisions based on their own experiences and those of others (Pاناتik et al., 2004). According to (Suhaimi & Shiratuddin, 2017), the cost of advertising from the above media is very high to be borne by small and medium industries (SMIs) companies and some of which are owned by Muslims. Therefore, having the zakat logo on display can help the community to identify Muslim companies and buy their products. This is coherent with the Buy Muslim First (BMF) campaign which encourages the purchase of Muslim products. It is anticipated that as the number of customers rises, their sales and earnings would follow. This situation allows the amount of corporate zakat collection to also increase. As a result, more asnaf can be assisted through the distribution of zakat by zakat institutions.

In addition, the zakat logo seen on the products or premises of a successful and growing company can act as motivation for other companies to pay zakat.

The advantages of this zakat logo have taught every customer that they have the freedom to select any products or services based on their belief in the owner's commitment to practising their religion by paying zakat from their wealth. According to Syeikh Zakaria Othman (2020), the purpose of introducing the zakat logo is not to replace the halal logo, but as a sign of support and appreciation of LZNK to corporate zakat payers in Kedah. Companies may also apply to LZNK for the zakat logo if they build branches in different states of Malaysia, including the state of Kedah.

Concept of Shared Prosperity Vision 2030

Prosperity generally means a state of being developed, advanced and having a successful social status. In addition to economic aspects, prosperity also encompasses a variety of other elements, such as life satisfaction and healthiness. Every citizen wants a stable, secure and prosperous life. In the context of the Shared Prosperity Vision 2030 (WKB 2030), Shared Prosperity Vision means a commitment to make Malaysia a sustainable developing country in line with fair, equitable and inclusive economic distribution at all levels of income groups, ethnicities, regions and supply chains (WKB, 2020). By recognising the plurality of races and cultures as the foundation for the unity of the nation, it seeks to promote the wealth of the nation, strengthen political stability, and ensure that the people are unified without prejudice.

The development of the WKB 2030 policy aims to provide a decent standard of living to all Malaysians by 2030 by meeting three main components. These elements include having enough money to cover basic expenses, being able to engage in community activities, spending time with family and friends, and leading a life that is meaningful and respectable. (WKB, 2020). To achieve this government idea, there are 3 objectives of WKB 2030 introduced in Table 1:

Table 1: 7 Thrust of the Shared Prosperity Vision 2030

Objectives of WKB 2030	
1.	Development for all
2.	Addressing the wealth and income gap
3.	United, Prosperous and Dignified Nation

WKB 2030's primary goal is a development for all, where economic restructuring will be carried out to create a more high-value, advanced knowledge-based economy with widespread community engagement at all levels. To protect and improve everyone's skills and ensure that no one is left behind, the second goal is to solve the wealth and income gap across income groups, ethnic groups, regions, and the supply chain. And lastly, making Malaysia a United, Prosperous, and Dignified nation and establishing it as Asia's economic axis is WKB 2030's ultimate goal. There are 7 thrusts targeted so that the objectives of WKB 2030 can be achieved. Among them are as shown in Table 2:

Table 2: 7 Strategic Thrust of the Vision for Shared Prosperity 2030

7 Thrusts of WKB 2030	
1.	Restructuring Business and Industrial Ecosystem.
2.	Identifying Key Economic Growth Activities (KEGA) to be developed such as Islamic finance hub, digital economy and others
3.	Transforming Human Capital
4.	Strengthening the Labor Market and Increasing Compensation of Employees
5.	Social Wellbeing
6.	Regional Inclusion
7.	Social Capital

The government has a responsibility to ensure all work done by all parties is done correctly. This is to guarantee that Malaysia keeps moving forward to secure its stability and reach WKB 2030. Among other strategies to achieve WKB 2030 have been outlined by the government in the WKB 2030 document through 8 WKB 2030 Enablers as in Table 3:

Table 3: 8 Enablers of Shared Prosperity Vision 2030

7 Thrusts of WKB 2030	
1.	Fiscal Sustainability
2.	Financial Capital
3.	Effective Institutional Delivery
4.	Governance & Integrity
5.	Education & Technical and Vocational Education Training (TVET)
6.	Big Data
7.	Sustainability
8.	Enlightened Society

The implementation of WKB 2030 will involve all Malaysians. However, in line with the concept of equality underlying this effort, some groups will be given priority so that their socio-economic position can be improved so that they are not left behind by the government's attempts to realize the notion of WKB 2030. Polarity management will be guided by scrutiny of issues and challenges, objectives, guiding principles, strategic thrusts and enablers as well as targets including existing Bumiputera affirmative action policies and initiatives under relevant specialized agencies, national and state agencies. The polarities summarised to represent the various target groups that illustrate the inclusion of WKB is as in Table 4:

Table 4: 9 Target Groups of Shared Prosperity Vision 2030

9 TARGET GROUPS	
1.	B40, Poor & Economically Vulnerable
2.	Communities in Economic Transition
3.	Indigenous Community
4.	Bumiputera in Sabah and Sarawak
5.	Persons with Disabilities
6.	Youth
7.	Women
8.	Children
9.	Senior Citizens

Economic Prosperity

The level of success of a country in terms of economic development can be measured through the sectors that contribute the largest to national income. This is because economic growth is closely linked to per capita income. If per capita income increases, it is a result of economic stability and indirectly the economic prosperity of the people will be guaranteed. Based on the Human Development Index (HDI), the development potential of a country is assessed based on whether the people can access development outcomes in terms of health, education and high income (Sinar Harian, 2021). According to the Human Development Report 2020, it states that Malaysia has managed to achieve an index of 0.81 which places the country's human development at a high level and is ranked 62nd out of 189 countries and regions involved.

In the context of WKB 2030, the impact on economic prosperity is targeted through the main Strategic Thrust, namely the Business and Industrial Ecosystem. Restructuring of business and industrial ecosystems is among the processes to equitably rebalance the business ecosystem by enhancing the competitiveness of small and medium enterprises (SMEs) so that the technology gap between SMEs and local large companies can be reduced. According to a study conducted by SME Corp 2018, it shows that the rate of use of digital technologies such as Customer Resource Planning and Enterprise Resource Planning is still at a low level among SMEs which is at 12.5% and 10.5% respectively. The introduction of a national policy on the Fourth Industrial Revolution (4IR) has been introduced by the government to emphasize SMEs to adapt their business ecosystems to digital-based technologies. This initiative will be assisted by the government in terms of incentives, facilities and training through various existing agencies.

Social Prosperity

Having stable finance alone is still not enough to explain the state of a person being in a prosperous state. This is due to other reasons related to social circumstances which affect his condition to feel prosperous and peaceful. The recent Covid-19 pandemic has affected the people not only in terms of well-being but also in health. A study by Market Research Firm, Ipsos Malaysia, found that many people agree that the key to happiness in life is physical well-being and good health. Therefore, WKB 2030 targets this social prosperity through two main strategic thrusts, which are Social Welfare and Social Capital Development.

To ensure the protection of the welfare of all segments of Malaysian society, particularly the low-income group, which is the most vulnerable group, and the B40 household group, it is essential to stress the importance of social well-being. Although the country's poverty rate was successfully reduced from 16.5% in 1989 to 0.4% in 2016, there are still poverty issues that need to be addressed, especially upon the COVID-19 infectious disease epidemic which is the main cause of the increase in vulnerable groups and poor. Various agencies under various government ministries have joined hands to mobilise in helping the public affected by the COVID-19 epidemic through various forms of assistance channels such as Bantuan Prihatin Rakyat (BPR), Bantuan Prihatin Nasional (BPN), Bantuan Khas COVID-19 and Bantuan Kehilangan Pendapatan as well as non-cash assistance such as Food Baskets and so on. This

approach is to ensure the social well-being of the people is given priority to achieve the target level of national prosperity as outlined in the book WKB 2030.

While this is going on, social capital development places an emphasis on individuals being involved in neighbourhood associations and other community-based organisations, which will boost confidence and trust among citizens of the state and society. The creation of Community-Based Organisations (CBO) is strongly encouraged to strengthen the neighbourhood via participation in solving neighbourhood issues and further contribute to enhancing the general welfare of the populace.

Prosperity Enjoyed Together

Immersed in the spirit of the Keluarga Malaysia, the execution of WKB 2030 is the government's dedication to seeing the nation's wealth may be given fairly, equally, and inclusively to all levels of society. To ensure the success of WKB 2030, the government has established the Shared Prosperity Delivery Unit (SEPADU). The Prime Minister's Department will act as the agency that will monitor and evaluate the achievement of WKB 2030 objectives. Therefore, all parties must collaborate and work harder to ensure the prosperity of the country can be achieved together by 2030.

Among the initiatives that address all elements of economic prosperity, social prosperity and common prosperity is the use of the zakat logo introduced by the zakat institution in Kedah and the Federal Territory. It is evident from this that the adoption of the zakat logo is intended to promote the corporate zakat collection, which would ultimately aid the economic betterment of zakat payers and recipients. When the economic stability of the community is attained, a more peaceful community social life and social prosperity are achieved. Finally, mutual prosperity can be seen not only by the payers of zakat and asnaf but also by the zakat institution holistically which demands the need to use the zakat logo in optimising corporate zakat collection done in reality by MAIN or zakat institutions for each state to achieve WKB 2030.

The Need to Use Zakat Logo to Optimise Corporate Zakat Collection in Malaysia towards Share Prosperity Vision 2030

The need to intensify efforts on corporate zakat collection is important to increase resources and revenue to zakat institutions as well as to sustain zakat recipients towards WKB 2030. The increase in corporate zakat collection will lead to an increasing zakat distribution rate. PPZ-MAIWP Zakat Report (2019) shows that the performance of business zakat collection in 2019 has recorded an increase of RM 286,010,306.69 compared to 2018 of RM 252,623,177.98. This indicates that business zakat collection has the potential to be optimised in each coming year as the increase in zakat collection is recorded. Therefore, the use of the zakat logo serves as one of the new initiatives in further optimising corporate zakat collection, broadening the source of distribution for zakat institutions, as well as boosting aid to the needy asnaf.

The ability to raise Muslim traders' awareness of the need to pay income zakat is one of the reasons for using the zakat logo to improve corporate zakat collection in Malaysia. Awareness occurs due to the effect of using the zakat logo which acts as advertising material and a new

attraction to Muslim shoppers. Thus, Muslim business owners would see the value of giving zakat not just to meet their religious requirements but also as a fresh way to advertise the products or services they offer. Numerous studies support the idea that the zakat institution has to put more emphasis on raising Muslim traders' knowledge, which is currently at a low level. Another effort through the use of the corporate zakat logo by corporate companies is needed as it plays a role in raising the awareness of Muslim traders to pay business zakat. This is because when Muslim-owned businesses display the zakat logo on their premises, their profits rise immediately as a result of the influence of their predominantly Muslim clientele. Naturally, as a Muslim, the traders that pay zakat first will be given preference when choosing stores. As a result of this circumstance, more Muslim business owners will be aware that they still have zakat obligations. The quantity of corporate zakat collection will thus rise as a result. Since business zakat is the second-highest contributor behind other zakat, it must be optimised.

The publicity factor on the payment of zakat by Muslim entrepreneurs is necessary to intensify efforts to promote the business zakat collection. Through the use of the zakat logo, it serves as one of the means of advertising the payment of zakat by any corporate company. Effective advertising is crucial for corporate companies to persuade consumers to purchase the products or services the company has to offer. Thus, the use of the logo is important in its effort to maximise both marketing effectiveness and profit generation. Mark Tung et.al (2015) stated that logos play an important role in marketing activities, brand advertising, and products or services on mobile platforms that are more suitable to be used nowadays. Therefore, using logos may significantly affect a company's ability to grow earnings. If implemented in existing corporate companies, then it will subsequently improve both the company's profitability and reputation. The public will also be aware that the business is owned by a zakat-paying Muslim corporation. As a result, customers will feel more confident doing business with the company.

The employment of logos also contributes to the beneficial development of the sector's image. This refers to a study conducted by Fauziah Ahmad et. al., (2011) which showed the results of a semiotic study regarding the Starbucks logo and inferential analysis of the relationship between the logo and the image created for the consumer. Therefore, the use of the zakat logo element is seen to have a significant effect on corporate companies to optimize the payment of corporate zakat as well as gain profit for Muslim companies through customer confidence in the services offered. Thus, the higher the profit earned by Muslim companies, will directly increase the pace of overall economic development of the country which ensures the target achievement of WKB 2030.

Islamic fiscal policy and operations stipulate that zakat occupies the most important spot in the development of the Islamic economy (Kadri et al., 2012). It is a natural fiscal tool given by Allah SWT that serves as a promoter of economic activities of the country and is used as a tool to earn income fairly. (Salama 1983 & Faridi 1983). The zakat payer logo is believed, from a microeconomic perspective, to be able to improve the corporate image of their respective enterprises as well as raise the public's trust to select, prioritise, and purchase the goods and services supplied by the company. In light of the present economic difficulties, this might also guarantee the viability of the business' activities. The use of the zakat logo is also seen to

support the 'Buy Muslim First' (BMF) campaign which is said to be able to help Muslim entrepreneurs to be more advanced in the Malaysian economic sector (Nurul Zubaidah et., al., 2017). This is because the zakat logo will only be used by Muslim-owned companies because Muslims are obliged to pay zakat if they meet the rules and conditions. The rate of the ummah's economic growth will be impacted by the public's increased confidence as a result of knowing that the business is run by Muslims. As a result, WKB 2030's goals for closing the wealth gap will occasionally be realised.

A variety of implementation strategies can be done by a variety of parties to respond to the government's call to stabilise the nation's economy and achieve WKB 2030's goals. The usage of the zakat logo, in the author's opinion, is perceived as a considerate move and is consistent with WKB 2030's second purpose, which is to alleviate the wealth gap between the affluent and the poor. Guided by the first thrust in the WKB 2030 book, the restructuring of the business and industrial ecosystem is very much in line with the efforts implemented by LZNK and PPZ-MAIWP through the adoption of the zakat logo, whose impact may be felt by all parties—not just zakat institutions, but also deliver advantages to asnaf and zakat paying companies

Any initiatives or plans for the economic empowerment of Muslims such as the use of the zakat logo must be supported to guarantee that Muslims' economic cycles always exhibit progressive development and may assist the underprivileged. This can be seen when PPZ-MAIWP also follows the steps of LZNK, which uses the zakat logo as a sign of recognition to zakat payers. It is not impossible that at some time in the future, the zakat institutions of other states in Malaysia would follow this admirable initiative. . Even if the fundamental objective of applying this technique is the same, which is to improve corporate zakat collection, the issue of logo inconsistency and other issues would occur when all states utilise their own zakat logos. The issue of misunderstanding will also arise if the zakat institutions in Malaysia use different zakat logos, which would have an impact on how corporate businesses pay zakat. Therefore, initial action must be taken to curb the issue of logo diversity exists in the future through the use of zakat logos in line with zakat institutions in Malaysia to achieve economic stability towards WKB 2030.

CONCLUSION

In conclusion, it is believed that using the zakat logo on business entities will improve the collection of corporate zakat. This technique can be used to persuade customers to purchase goods or items bearing the company's brand. As a result, the Muslim community's economy will flourish thanks to its enhanced business reputation for reliability and recognizability. The initiative backs the suggestion to provide preference to Muslim-owned businesses when making purchases. Additionally, the asnaf who require assistance might benefit from the effect thanks to the money received from one of the corporate zakat collections by the governmental zakat organisations. As a result, applying the zakat logo to corporate entities is a highly appropriate step to improve the zakat collection of already-existing firms. To determine the optimal strategy for the adoption of the usage of the zakat logo by corporate firms in Malaysia in the future, thorough research is required. It is thought that the government's policy and that

of the zakat institutions may be optimised to collect corporate zakat by Islamic rules in a way that would ensure the continuation of asnaf development in line with the WKB 2030 target.

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