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# Institution Zakat in Thailand: A Case Study of The Management of Zakat Funds in the Four Southern Border Provinces of Thailand

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## Abstract

Zakat institution is one of the most important institution in Islamic economy. Reducing the burden of the government and fulfilling social needs especially for Muslim society are always referred to as zakat's roles. In a majority Muslim countries, where Shari'ah law is applicable, zakat property is managed by professional bodies. The government introduces Zakat Departments to collect and distribute zakat fund accordingly. In some non-Muslim countries where Muslims are minority for example Thailand, Zakat fund is managed by different bodies. At community level, Zakat fund is managed by a voluntary agency under a small unit supervised by the Mosque Committee Members (MCMs). This study attempts to investigate the perceptions of zakat recipients (the end user) and the *amil* (zakat collector-the implementer) on whether localization of zakat distribution would be a possible solution to address the problem of zakat management in Patani and nearby provinces, such as Narathiwat, Yala and Satul. The specific objectives of this study are to identify *zakat* fund management currently practised among Muslim communities in Patani and nearby provinces such as Narathiwat, Yala and Satul. Secondly to promote Thai government policy in promoting social welfare and solidarity in the community. Many studies reveal that zakat payers were not satisfied with zakat management, especially the distribution aspect. This study uses the primary data collected by Faosi Kado and Shofian Ahmad from 2016 to 2018 from the Provincial Islamic Religious Committee Councils. Several interview sessions with *imam*, *khatib*, *bilal*, the zakat collectors (*amils*) and zakat recipients in the four southern provinces of Thailand were conducted. The finding of the research indicates that the successful implementation of localization is dependent on the importance of the role of the Muslim Religious Committee Councils and the mosque committee. Finally, this study recommends the role of the mosque should be strengthened from the outset

**Keywords:** Zakat, Patani, Southern Thailand, Deep South, Malay Muslim Community

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## Current Scenario and the Status of Zakat funds management in Thailand

No doubt, the zakat affairs is considered as a social institution that plays an important role in the development of social and economic well-being. Although the zakat funds are available in Patani, Not many researchers on zakat funds in southern Thailand so far there are two researches done by Osman et al (2003) and Vongmadthong (2004). The lack of data related to zakat fund is very much conceded. This condition is probably caused by a number of weaknesses that need to be proved. The current zakat funds management practised in Patani and nearby provinces such as Narathiwat, Yala and Satul remains unclear. As strongly argued by Surin Pitsuwan (1989), to combat poverty among the Muslims in Thailand, the office of Chulajmontri should play an important role in designing and implementing poverty alleviation strategies for the Muslim community towards the current zakat management. This raises the question of whether zakat institutions in Thailand especially in the community where the Muslims are majority such as Patani, Narathiwat, Yala and Satul have managed their zakat funds efficiently.

## An Overview of Zakat Practice in Thailand

According to a senior Muslim politician, Den Tohmina (2011) there is no official record when zakat was practiced in Patani. It was narrated by local peoples that zakat localization was practiced in villages based on Islamic law. The management of the zakat funds at that time was not administered formally (Asisah Saesahet, 2009:3-4). Normally local *tok gurus* or *imams* of the community are entrusted to collect zakat, by virtue of his status as *tok guru* the local Muslim community gain trust and pay zakat to them (Abdulsuko Dina, 2014:75). They played a significant role in distributing zakat to eligible *asnaf*-beneficiaries. This practise is still continued until today and it shows that the local Muslim community in the south acknowledged the important role of the religious people especially *tok gurus* or *imams* in their community.

The establishment and the creation of the zakat affairs unit at the Provincial Islamic Religious Committee Councils level, as an organised unit, was regarded as another necessary initiative to ensure the smooth functioning of zakat management at provincial level. With the creation of zakat centre, local *tok gurus* or *imams* is requested to surrender zakat fitr and zakat al-Mal collection to PIRCC.

## Literature review on zakat management in Thailand

Earlier studies conducted by Ghazali Bin Mad (2001) had revealed that there were many problems involved in zakat funds management among the Muslim community. According to Osman, (et. al, 2003:122) *zakat* funds in Southern Thailand are still unsystematic and have not been developed. Osman further argued that in each community which was established by the local mosque committee, however he found that most of the local people distribute *zakat* by themselves because they do not trust the *zakat* management of the mosques. Mahamatayuding argues that the local mosque committees are not qualified to run and develop a sound organisational management. (Mahamatayuding Samah, 2002:106).

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## Types of Zakat and categories of Zakat recipients

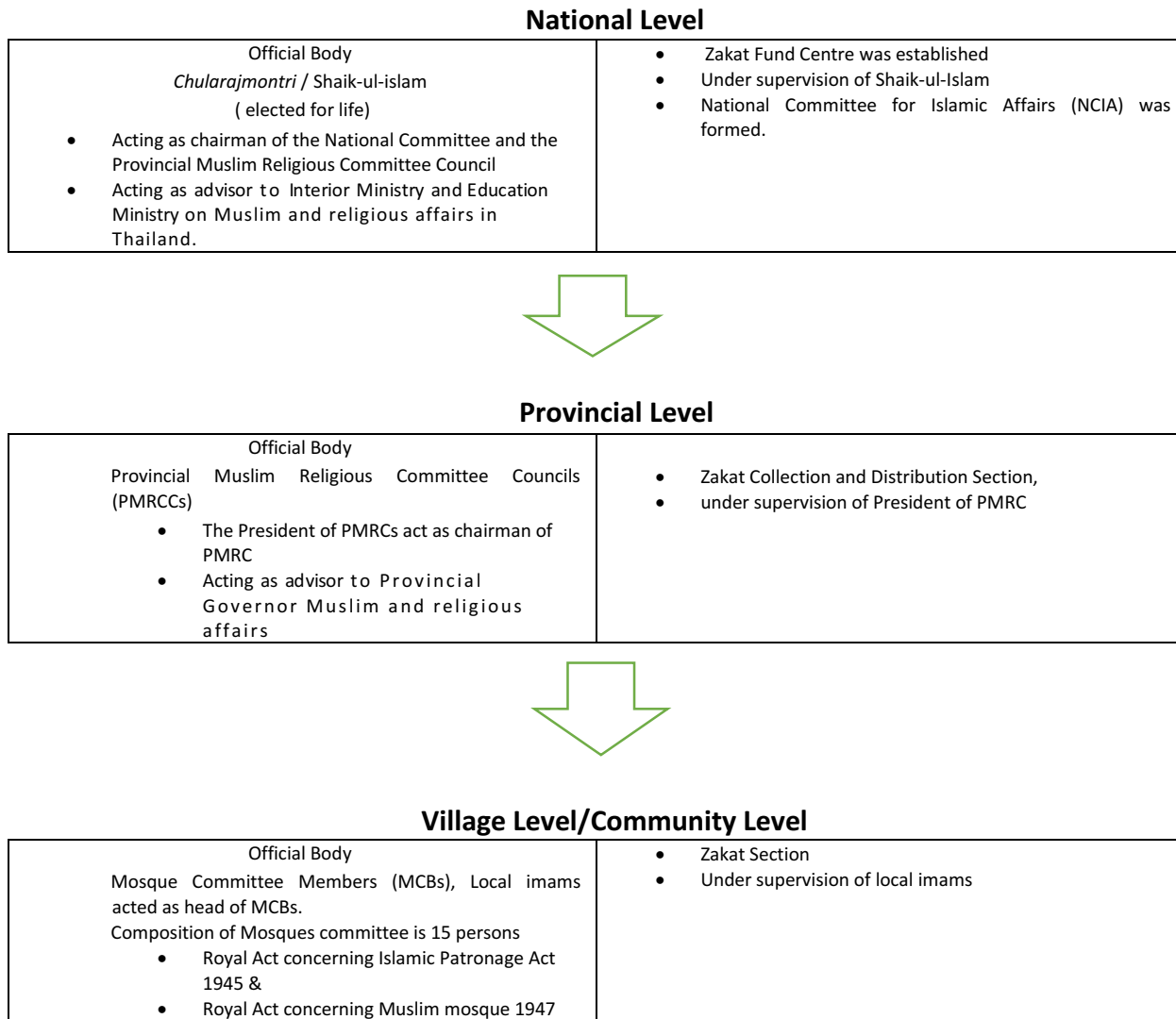
There are two types of zakat in Islam, zakat *fitriah* (zakat *al-fitr*) and zakat on wealth (zakat *al-mal*). The first is a flat fee imposed on each person to be paid in the month of Ramadan or early Syawal to purify those who pay zakat and to bring happiness to the poor and needy on the Muslim festival day (Qardawi, 1999). The latter refers to zakat that is levied on an individual's wealth or income.

There are eight categories of zakat recipients (*asnaf*) as mentioned in the holy Quran (At Tawbah:60); (1) The destitute or indigent (*Fakir*): Those who don't have material possessions nor means of livelihood, (2) The Poor (*Miskin*): Those with insufficient means of livelihood to meet basic needs, (3) The Indebted (*Al Gharimin*): Those who are in debt and have difficulty repaying it, (4) Stranded Traveller (*Ibnu sabil*): The traveller who does not have enough money to complete their journey, (5) To Free Slaves (*Al Riqab*): Zakat money is to be used to purchase slaves and free them, (6) New Muslims or Converts (*Muallaf*) : Those who are new to Islam and require help to integrate themselves into the Muslims community, (7) In the Path of Allah (*Fisabillah*): Zakat money can also be spent in the path of Allah. This can include many things, basically any project that helps Muslims or Islam and (8) Zakat Workers (Amils): Those whose job it is to collect and redistribute zakat money get their salary from the zakat money (Azhana & Abd Halim, 2012; p.1210).

## Method of collection and distribution of Zakat *al-Fitr*

Basically, in Patani and its neighbour provinces such as Narathiwat, Yala and Satul where the Muslims are majority, the author found that there are two modes by which *zakat* is distributed. First, the people or zakat payer distributes *zakat* directly to the beneficiaries. Second, *zakat* is distributed by PMRCCs or Islamic organisations. Whereas, at the community level local *imams* on the behalf of PMRCCs acted as *ex-officio* in collecting zakat *fitriah*. The official elected body that governs Islamic affairs including the zakat affairs and management in Thailand is shown in figure 1 below:

**Figure 1: Levels of Official Organization Body of Zakat Fund in Thailand**



At the National level a Zakat Fund Centre (ZFC) is currently under the patronage of the office of the *Churajmontri*. Among of the main objectives of the establishing this centre are as follows: Firstly, to centralized the zakat fund in order to enable it to function effectively secondly, to eliminate poverty and hardship which will result in narrowing the gap between the rich and the poor within the Islamic society, thirdly, to create a brotherly atmosphere within the Muslim *ummah* in each and every community and fourthly to ensure that the zakat fund assist Muslim children in their basic Islamic education, regardless of their parents' economic situation ( Surin Pitsuwan,1889).

## Law concerning Muslim affairs and legal constraint

The collection of *zakat fitrah* and *zakat* on wealth are collected and distributed separately by Chularajmontri (Shaykh-ul-Islam), Provincial Committee for Islamic Affairs (PCIAAs) and Mosque Committee Members (MCMs). Below is the relevant law that has provisions on Muslim affairs in Thailand and these legal provisions provide very broad and general application to Muslim affairs in relation to zakat fund.

### The Royal Act concerning Muslim mosque, 1947

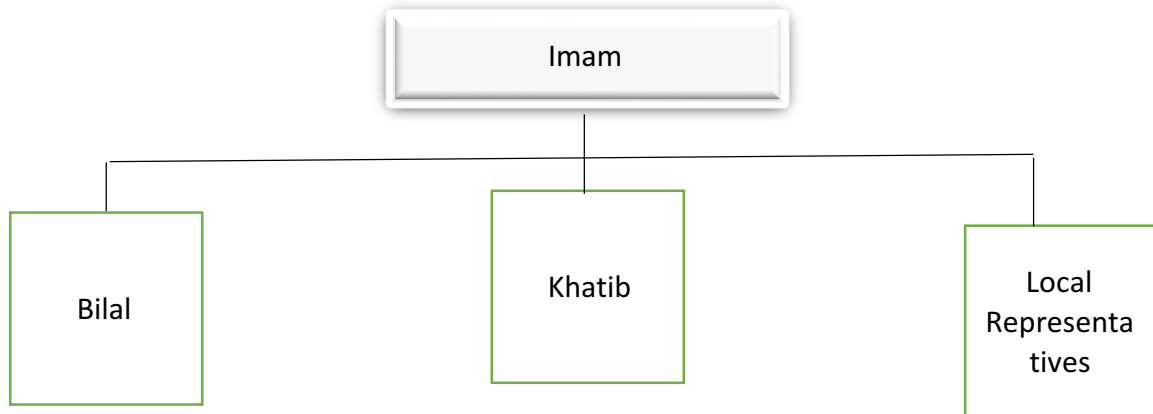
As stated in the Royal Act concerning Muslim Mosque, 1947, the Mosque Committee Members (MCMs) have been given the duty and power to manage the property of the mosque in accordance with Islamic law and state law and to ensure the proper observance of Malay Muslim culture. S. Dorloh (2019:117) argues that the legal provisions stated in the Royal Act concerning Muslim Mosque, 1947 are in fact very general in application. By virtue of this Act, the Mosque Committee Members (MCMs) are formed to administer the affairs of the mosque including the management of zakat funds. Before the committees are appointed, the mosque must be first registered at the Muslim Religious Committee Council (MRCC) in the province. The details of the mosque as to its location, Mosque Committee Members (MCMs), the letter of the appointment of *imam*, *khatib* and *bilal* must be verified by MRCC. The verified document will be submitted to the provincial governor. The appointment and dismissal of the *imam*, *khatib* and *bilal* is usually made by the MRCC and submitted to the governor. However, the Interior Ministry is entrusted to monitor the appointment of the Mosque Committee Members who are obedient to the state. (Moshe Yegar, 2002, S. Dorloh, 2015 :). As for the job scope of the Mosque Committee Members (MCM) are stated clearly in the Royal Act concerning Muslim Mosque, 1947. Legally speaking, unregistered mosques are automatically not eligible for the government's subsidiary and legal recognition. Below is the numbers of registered mosques in Patani, Narathiwat, Yala and Satul.

**Figure 2:** Total Number of Registered Mosques in the Four Southern Border Provinces

No	Name of Province	Number of Registered Mosque
1	Patani	544
2	Narathiwat	477
3	Yala	308
4	Satul	147
	<b>Total</b>	<b>1,476</b>

Source: S. Dorloh (2015)

**Figure 3:** Administrative Organization Structure of Zakat Funds Management at the mosque level in the south



**Source:** Nuruddin Mosque, Zakat Collection Model, Don Rak village, Nong Chik District, Patani Province (Ismail Ali. n.d.,p. 4-7).

In fact, for the zakat institution to gain legitimacy and trust of their communities and customers, local community engagement in zakat collection and distribution is vital important. The author found that at the local community level, the collection of *zakat* is done by trusted local *imams*, *khatibs*, *bilals* or any individual appointed by them temporarily as *a wakil*- an agent for the purpose collection of zakat in the respective mosque. A *wakil* so appointed by local imam but not by the Provincial Islamic Religious Committee Council. Most of them are volunteers who receive no indemnities or material incentives from either Provincial Religious Committee Council or the central government. Whereas imams, khatibs and bilals received annual salary from the government. The common form of *zakat* payment is the one collected at the end of *Ramadan* known as *zakat fitrah* by the local zakat *amil*s (local Zakat implementers) appointed by the Muslim Religious Committee Councils. Their appointment are known among the local community.

Whereas *zakat* on wealth is paid on individual basis by zakat payers to any individuals or organizations. Below is the mount of zakat fitr that had been collected and distributed annually from 2016 to 2019 of each province in the south is illustrated in the table below:

**Figure 3:** Total amount of Zakat Fitr Collection, Distribution and Zakat Fitr Balance for PMRCC, NMRCC, YMRCC & SMRCC from 2016 to 2019

Year	Patani Muslim Religious Committee Council (PMRCC)			Narathiwat Muslim Religious Committee Council (NMRCC)			Yala Muslim Religious Committee Council (YMRCC)			Satun Muslim Religious Committee Council (SMRCC)		
	Collected	Distributed	Balance	Collected	Distributed	Balance	Collected	Distributed	Balance	Collected	Distributed	Balance
2016	1,257,458.00 Baht	1,200,000.00 Baht	57,458.00 Baht	911,000.00 Baht	850,000.00 Baht	61,000.00 Baht	413,000.00 Baht	117,000.00 Baht	296,000.00 Baht	Record could not be traced	Record could not be traced	-
2017	1,380,192.00 Baht	1,380,000.00 Baht	192,000.00 Baht	101,000.00 Baht	1,000,000.00 Baht	100,000.00 Baht	375,000.00 Baht	103,000.00 Baht	272,000.00 Baht	Record could not be traced	Record could not be traced	-
2018	1,345,725.00 Baht	1,300,000.00 Baht	45,725.00 Baht	1,280,000.00 Baht	1,200,000.00 Baht	80,000.00 Baht	345,000.00 Baht	103,500.00 Baht	241,000.00 Baht	57,365.00 Baht	6,900.00 Baht	50,465.00 Baht
2019	1,534,294.00 Baht	1,500,000.00 Baht	34,294.00 Baht	1,307,000.00 Baht	1,300,000.00 Baht	7,000.00 Baht	285,001.00 Baht	81,000.00 Baht	204,000.00 Baht	98,268.00 Baht	50,200.00 Baht	48,068.00 Baht
Total	5,517,669.00 Baht	5,800,000.00 Baht	137,669.00 Baht	2,779,100.00 Baht	1,335,000.00 Baht	248,000.00 Baht	1,418,001.00 Baht	404,000.00 Baht	1,013,000.00 Baht	155,633.00 Baht	56,900.00 Baht	98,733.00 Baht

**Source:** Zakat fitr collection unit/ PMRCC, NMRCC, YMRCC & YMRCC, Faosi Kado et.al (2019)

As shown in the table above, the zakat fitr collection in each province of the four southern border provinces of Thailand has increased in all provinces, but in terms of zakat distribution could not completely solve the current problems such as education, quality of life and household expenditures. Table 1 and Table 2 show the increase from 2 million Bht in 2004 to Bht 1,363.77 million in 2010. On an average, the increase in zakat collection was about 20 per cent each year during the period 2005 to 2008. Whereas Table 3 and Table 3 show the increase from 1 million Bht. It shows that Patani province showed relatively very high zakat fitr collections; compared to other provinces.

### Conclusion and suggestions

The aspects of zakat collection and distribution by the zakat fund institutions should be improved from time to time. A zakat board should be also established in Thailand to train and produce professional officers so that the zakat fund could be distributed efficiently to the zakat recipients, especially the poor and the needy. There is a need to integrate the concept of localization to implement especially the zakat distribution. Local *amil*s should be appointed by Majlis Agama Islam Wilayah professionally but not by trusted local imams and as full time

workers to perform their duty throughout the year. The creation of local zakat office in the mosque with the assistance of local government administration officers-Ao Bor Tor. Centralized zakat and charity fund for Muslim in Thailand. Therefore, good governance of zakat management at the provincial and village level is important as it could help to facilitate poverty alleviation among the Muslims in the south. To make it more credible, zakat payers and zakat recipients should become important participants in the discourse on zakat practices. They should be given an active role in the decision making process (Steiner, 2011). The rationale of this initiative was to empower the zakat institution, and to ensure that zakat rules and regulations were effectively managed (Shawal, 2007).

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