

Analisis penegakan sanksi pidana pada pengelolaan zakat di Indonesia berdasarkan UU No. 23 tahun 2011 tentang pengelolaan zakat (Putusan Pengadilan Negeri Nomor 18/Pid.Sus-TPK/2016/PN.Bna, Putusan Pengadilan Tinggi Negeri Nomor 25/PID.TIPIKOR/2016/PT BNA, dan Putusan Mahkamah Agung Nomor 516 K/PID.SUS/2017) = Analysis of the enforcement of criminal sanctions on zakat management in Indonesia based on law no. 23 of 2011 concerning zakat management (District court decision number 18/Pid.Sus-TPK/2016/PN.Bna, District high court decision number 25/PID.TIPIKOR/2016/PT BNA, and supreme court decision number 516 K/PID.SUS/2017).

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Abstrak

Zakat merupakan ibadah wajib umat Islam yang penyelesaian sengketanya adalah di peradilan agama. Namun, penegakan sanksi pidana terhadap perkara zakat belum ditemukan implementasinya pada putusan peradilan agama melainkan ada pada putusan peradilan umum yang tugas dan fungsinya adalah memeriksa, memutus, dan menyelesaikan perkara pidana dan perdata. Penulisan mengenai penegakan sanksi pidana ini dilakukan dengan metode yuridis normatif, yaitu mengkaji peraturan dalam perundangan nasional beserta penerapannya ditambah analisis keputusan lembaga peradilan menggunakan teori integratif keislaman. Analisis dari putusan terhadap obyek perkara berupa harta zakat yang dikorupsi dan kajian peraturan yang terkait pengelolaan zakat, menunjukkan peluang adanya kesempatan pemidanaan atas perkara zakat untuk diselesaikan di peradilan agama. Peluang ini dapat terlihat pada Pasal 2 UU Nomor 3 tahun 2006, yaitu dihilangkannya kata 'perdata' dari perundangan sebelumnya. Selain itu, hal ini berkaitan dengan ketentuan bahwa wewenang peradilan umum dapat dikecualikan dengan adanya wewenang peradilan lain yang diatur khusus dalam UU. Komitmen bersama antara lembaga legisatif, eksekutif, dan yudikatif, menjadi tantangan untuk merealisasikan peluang diselesaikannya penegakan sanksi pidana mengenai pengelolaan zakat di peradilan agama.

.....Zakat is a mandatory form of worship according to the Islamic practice which its dispute settlement is conducted in the Islamic court. However, the enforcement of criminal sanctions related to zakat cases has not been found in Islamic court decisions rather in general court decisions whose duties and functions are to examine, decide, and resolve criminal and civil cases. This thesis writing regarding to the enforcement of criminal sanctions is carried out using the normative juridical method, which examines regulations in national legislation and their application as well as analyses the decisions of judicial institutions using Islamic integrative theory. The analysis of the verdict on the object of the case in the form of corrupted zakat assets and review of regulations related to zakat management, shows that there is an opportunity for the punishment of zakat cases to be resolved in the Islamic court. This opportunity can be seen in Article 2 of Law Number 3 of 2006, namely the removal of the word "civil" from the previous legislation. In addition, this is related to the provision that states the powers of the general court can be exempted by the existence of other judicial powers that are specifically regulated in law. Building joint commitment between the legislative, executive, and judicial institutions serve as a major challenge in order to realize the opportunity

to resolve the enforcement of criminal sanctions regarding the management of zakat in Islamic courts.