# PENARAFAN BIDANG KUASA JENAYAH MAHKAMAH SYARIAH DAN AKTA 355

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**ABSTRAK (Mengandungi latar belakang isu kajian, persoalan utama kajian, objektif kajian, kaedah dan reka bentuk kajian, dapatan dan implikasi kajian serta kata kunci)**

Institusi takaful antara institusi kewangan Islam yang berkembang pesat pada hari ini. Institusi ini juga antara pembayar zakat di Malaysia. Namun begitu status pembayaran zakat institusi takaful dilihat mempunyai beberapa isu seperti jenis zakat, kaedah pengiraan dan asas zakat. Oleh itu, kajian ini akan melakukan penilaian fiqh terhadap pembayaran zakat institusi takaful di Malaysia. Kajian ini menggunakan pendekatan kualitatif di mana data-data perpustakaan digunakan dan dianalisis secara induktif, deduktif dan komparatif. Hasil kajian mendapati institusi takaful perlu mengeluarkan zakat pendapatan dan menggunakan kaedah pengiraan yang sesuai berasaskan jenis zakat tersebut.

**Kata kunci:** Takaful, Zakat, Fiqh, Pendapatan, Malaysia

***ABSTRACT (Including introduction/ background research, main research issues, research objectives, approach/method, result and implication/contribution and keywords)***

A concise, factual and structure abstract is required with maximum length of 300 words. The abstract should state briefly the purpose of the research, the principal results and major conclusions. Often, an abstract is presented separately from the article, thus it must be able to stand alone. References should be avoided. Abbreviations when first appear should be mentioned in full. If article in Bahasa Melayu, author should prepare additional Abstract & Keywords in English.

**Keywords**:

[Abstrak/Abstract 1.0 spacing, font Times New Roman, font size 11 point]

[Abstrak dalam Bahasa Melayu perlu diterjemahkan dalam Bahasa Inggeris, begitu juga sebaliknya]

***RATING OF CRIMINAL JURISDICTION OF SHARIAH COURTS AND ACT 355***

***ABSTRACT***

*Takaful institutions are among the fastest growing Islamic financial institutions today. This institution is one of zakat payers in Malaysia. However, the zakat payment status of takaful institutions is seen to have some issues such as type of zakat, calculation method and zakat basis. Therefore, this study will conduct a fiqh appraisal of the zakat payment of takaful institutions in Malaysia. This study uses a qualitative approach where library data is used and analyzed based on inductive, deductive and comparative methods. The findings show that takaful institutions should issue zakat based on zakat of income and use appropriate calculation methods based on that type of zakat.*

***Keywords:*** *Takaful, Zakat, Fiqh, Income, Malaysia*

[Left alignment, **Times New Roman, font size 11,** Immediately after the abstract, provide a maximum of **5 keywords** in lower case letters, avoiding general and plural terms and multiple concepts (avoid, “and”, “of” and words in the title). Each keyword is separated by a comma. Only abbreviations firmly established in the field may be eligible. These keywords will be used for indexing purposes.]