

REGULATION OF THE MINISTER OF RELIGIOUS AFFAIRS OF
THE REPUBLIC OF INDONESIA
NUMBER 19 OF 2024
ON
AMIL ZAKAT INSTITUTIONS

BY THE BLESSINGS OF ALMIGHTY GOD

Minister of Religious Affairs of the Republic of Indonesia,

- Considering:
- a. that to improve administrative order, effectiveness, transparency, and accountability in the collection, distribution, and utilization of zakat by amil zakat institutions, it is necessary to regulate the amil zakat institutions;
 - b. that based on the considerations as referred to in point a, it is necessary to issue a Regulation of the Minister of Religious Affairs on Amil Zakat Institutions.
- Observing:
1. Article 17 section (3) of the 1945 Constitution of the Republic of Indonesia;
 2. Law Number 39 of 2008 on State Ministries (State Gazette of the Republic of Indonesia of 2008 Number 166, Supplement to the State Gazette of the Republic of Indonesia Number 4916);
 3. Law Number 23 of 2011 on Zakat Management (State Gazette of the Republic of Indonesia of 2011 Number 115, Supplement to the State Gazette of the Republic of Indonesia Number 5255);
 4. Government Regulation Number 14 of 2014 on Implementation of Law Number 23 of 2011 on Zakat Management (State Gazette of the Republic of Indonesia of

2014 Number 38, Supplement to the State Gazette of the Republic of Indonesia Number 5508);

5. Presidential Regulation Number 12 of 2023 on Ministry of Religious Affairs (State Gazette of the Republic of Indonesia of 2023 Number 21);
6. Regulation of the Minister of Religious Affairs Number 72 of 2022 on Organization and Work Procedures of the Ministry of Religious Affairs (State Bulletin of the Republic of Indonesia of 2022 Number 955).

HAS DECIDED:

To issue : REGULATION OF THE MINISTER OF RELIGIOUS AFFAIRS ON
AMIL ZAKAT INSTITUTIONS

CHAPTER I:

GENERAL PROVISIONS

Article 1

In this Ministerial Regulation:

1. National Zakat Agency (Badan Amil Zakat Nasional), hereinafter referred to as BAZNAS, means an institution responsible for managing zakat at the national level.
2. Provincial BAZNAS means an institution implementing duties and functions of BAZNAS at the provincial level.
3. Regency/Municipal BAZNAS means an institution implementing duties and functions of BAZNAS at the regency/municipal level.
4. Amil Zakat Institution (Lembaga Amil Zakat), hereinafter abbreviated to LAZ, means a community- established institution has duty to assist in the collection, distribution, and utilization of zakat.
5. Sharia Supervisor means a person authorized to ensure that zakat management complies with sharia compliance standards.
6. Indonesian National Work Competency Standards (*Standar Kompetensi Kerja Nasional Indonesia*) hereinafter abbreviated to SKKNI means a set of work competency standards that includes knowledge, skills, and/or

expertise, as well as attitudes relevant to duty performance and job requirements.

7. Minister means the minister administering government affairs in the field of religion.
8. Director General means a Director General administering formulation and implementation of policies in the field of Islamic community guidance.
9. Head of the Provincial Office of the Ministry of Religious Affairs hereinafter referred to as Head of Regional Office means the head of a vertical institution of the Ministry at the provincial level.
10. Head of Regency/Municipal Office of the Ministry of Religious Affairs hereinafter referred to Head of the Office of Religious Affairs means the head of a vertical institution of the Ministry at the regency/municipal level.
11. Minister means the minister administering government affairs in the field of religion.

CHAPTER II INSTITUTIONAL MATTERS

Part One

Establishment of Amil Zakat Institutions

Article 2

- (1) To assist BAZNAS in the collection, distribution, and utilization of zakat, the community may establish LAZ.
- (2) The community as referred to in section (1) includes Islamic community organizations.

Article 3

- (1) LAZ consists of:
 - a. national-scale LAZ;
 - b. provincial-scale LAZ; and
 - c. regency/municipal-scale LAZ.
- (2) LAZ license as referred to in section (1) point a is required to obtain a license from the Minister.

- (3) LAZ license as referred to in section (1) point b is required to obtain a license from the Director General.
- (4) LAZ license as referred to in section (1) point c is required to obtain a license from the Head of Regional Office.

Article 4

- (1) Islamic community organizations or legal entities may establish LAZ.
- (2) The Islamic community organizations as referred to in section (1) manage activities in the fields of education, da'wah, and social.
- (3) The legal entities as referred to in section (1) are in the form of an association or foundation.
- (4) The activities management as referred to in section (2) include:
 - a. educational programs or units;
 - b. da'wah or *majelis taklim* (islamic study circle) programs; and/or
 - c. charity or community empowerment.

Paragraph 1 Requirements

Article 5

- (1) The LAZ establishment licenses are granted after meeting the requirements.
- (2) The requirements as referred to in section (1) include:
 - a. having legality as an Islamic community organization or legal entity;
 - b. obtaining recommendation from BAZNAS;
 - c. having Sharia Supervisors;
 - d. possessing technical, administrative, and financial capabilities to carry out its activities;
 - e. operating as a nonprofit organization;
 - f. having programs for utilizing zakat to promote the welfare of Muslims aligned with government policies;
 - g. a declaration of willingness to undergo periodic Sharia and financial audits.

- (3) The requirements to have administrative technical capabilities as referred to in section (2) point d include:
- a. Possesses a summary of the program planning for the utilization of zakat, *infak*, *sedekah*, and other religious social funds for the welfare of Muslims, at a minimum in a number of provinces/regencies/municipalities according to scale, which includes information on:
 1. program name;
 2. program location;
 3. number of beneficiaries (*mustahik*),
 4. allocated zakat funds,
 5. outputs;
 6. outcome;
 7. benefit; and
 8. impact of the program for *mustahik*;
 - b. willing to collect zakat, *infak*, *sedekah*, and other religious social funds in accordance with the applicable provision;
 - c. willing to provide employment and health security to amil zakat;
 - d. willing not to hold dual positions for the supervisor, manager, or executor of amil zakat in BAZNAS or any other LAZ;
 - e. willing to non-affiliation and/or not becoming managers/ members of political parties or community organizations banned by the government; for the supervisor, manager, or executor of amil zakat;
 - f. willing to declare allegiance to the NKRI and affirm non-affiliation with any political party, banned organization, terrorist network, or money laundering activities;
 - g. willing to submit management reports on zakat, *infak*, *sedekah*, and other religious social funds periodically;
 - h. willing to public disclosure of zakat management reports through electronic media;

- i. willing to coordination with the provincial Office of the Ministry of Religious Affairs and local governments when opening LAZ representatives; and
- j. having amil zakat that certified in the field of zakat management under SKKNI.

Article 6

Recommendations from BAZNAS as referred to in Article 5 section (2) point b are issued in accordance with BAZNAS provisions.

Article 7

The Sharia Supervisors as referred to in Article 5 section (2) point c are obligated to:

- a. have knowledge of zakat, *infak*, *sedekah*, and other religious social funds as well as Islamic financial transactions (*muamalah maliyah*);
- b. understand legislation in the field of zakat;
- c. have no conflict of interest with the LAZ they oversee;
- d. understand LAZ operational processes.

Article 8

- (1) LAZ may have internal Sharia Supervisors or engage external Sharia Supervisors from outside the LAZ.
- (2) Sharia Supervisors supervise for a maximum of 2 (two) LAZ.
- (3) Sharia Supervisors do not serve as managers or active staff of the LAZ.
- (4) Sharia Supervisors have duties and are responsible for providing advice and suggestions as well as supervising the activities of LAZ in accordance with Islamic law principles and the provisions of legislation in the field of zakat management.
- (5) The implementation of duties and responsibilities of Sharia Supervisors as referred to in section (1) include:
 - a. supervising sharia compliance in zakat, *infak*, *sedekah*, and other religious social fund management

by LAZ in accordance with the Islamic law principles and legislation in zakat management;

- b. providing advice and suggestions to the leadership of the LAZ regarding sharia-related matters;
- c. issuing sharia opinions on request/questions and/or finding in institutions supervised by them in accordance with the sharia principles; and
- d. reporting supervision result to the Ministry in accordance with their authority at least 2 (two) times in 1 (one) year.

Paragraph 2

License Applications for Establishment of Amil Zakat Institutions

Article 9

- (1) Leaders of Islamic community organizations apply for establishment license for national-scale LAZ to the Minister.
- (2) The license application as referred to in section (1) is submitted along with the required documents:
 - a. the organization's articles of association;
 - b. a certificate of registration as a community organization from the ministry administering government home affairs;
 - c. a decision of legal entity approval from the ministry administering government affair in the field of law and human rights;
 - d. a recommendation letter from BAZNAS;
 - e. The composition of the Sharia Supervisor, which has received a recommendation from a central-level Islamic mass organization, consists of at least a chairperson and 2 (two) members;
 - f. a declaration letter as an internal or external Sharia Supervisor of a LAZ, serving in no more than 2 LAZ and not currently serving as an active managers or employee in any LAZ, signed by each respective Sharia Supervisor;

- g. a declaration letter of willingness from the Sharia Supervisor to submit Sharia supervision reports at least 2 (two) times in 1 (one) a year.
- h. a list and identity details of amil zakat tasked with technical operations in the fields of collection, finance, governance, distribution, utilization, and reporting, with a minimum of 4 (four) individuals for each field;
- i. certificates from the SKKNI in Zakat management for at least 4 (four) individuals;
- j. copies of BPJS for Employment and BPJS for Health cards or other insurance for amil zakat as referred to in point h;
- k. a declaration letter from the supervisor, manager, or executor of amil zakat declaring that they do not concurrently serve as a supervisor, manager, or zakat executor in BAZNAS or any other LAZ, signed accordingly;
- l. a declaration letter from the supervisor, manager, or executor of amil zakat as referred to in point g, declaring that they are not affiliated with or serving as managers/ members of political parties or community organizations banned by the government;
- m. declaration of allegiance to the Unitary State of the Republic of Indonesia, affirming non-affiliation with any political party, prohibited organization, terrorist network, or money laundering activities.
- n. a declaration of willingness to undergo periodic Sharia and financial audits, signed by the leadership of the LAZ;
- o. a summary of the program planning for the utilization of zakat, *infak*, *sedekah*, and other religious social funds for Muslims welfare in at least 10 (ten) provinces, containing the following information:
 - 1. program name;
 - 2. program location;
 - 3. number of *mustahik*;
 - 4. amount of zakat funds to be distributed;

5. outputs;
 6. outcomes;
 7. benefits; and
 8. the impact of the program on *mustahik*.
- p. a declaration letter declaring the commitment to collect zakat, *infak*, *sedekah*, and other religious social funds for a minimum of Rp30,000,000,000.00 (thirty billion rupiah) per year;
 - q. a declaration letter agreeing to submit periodic reports on the management of zakat, *infak*, *sedekah*, and other religious social funds, signed by the leadership of the LAZ;
 - r. a statement letter agreeing to publicly disclose zakat management reports through electronic media, signed by the head of the leadership of the LAZ; and
 - s. a statement letter agreeing to coordinate with the provincial Religious Affairs Office, local government, and Provincial BAZNAS for the opening of national-scale LAZ representatives, signed by the leadership of the LAZ.

Article 10

- (1) The leaders of an Islamic community organization apply for establishment licenses for provincial-scale LAZ to the Director General.
- (2) The license application as referred to in section (1) is submitted along with the required documents:
 - a. the organization's articles of association;
 - b. a certificate of registration as a community organization from the ministry administering government home affairs;
 - c. a decision of legal entity approval from the ministry administering government affair in the field of law and human rights;
 - d. a recommendation letter from BAZNAS;
 - e. the composition of the Sharia Supervisor, which has received a recommendation from a central-level Islamic mass organization, consists of at least a chairperson and one (1) member;

- f. a declaration letter as an internal or external Sharia Supervisor of a LAZ, serving in no more than 2 LAZ and not currently serving as an active managers or employee in any LAZ, signed on a stamped document by each Sharia Supervisor;
- g. a declaration letter of willingness from the Sharia Supervisor to submit Sharia supervision reports at least 2 (two) times in 1 (one) a year;
- h. a list and identity details of amil zakat tasked with technical operations in the fields of collection, finance, governance, distribution, utilization, and reporting, with a minimum of 2 (two) individuals for each field;
- i. certificates from the SKKNI in Zakat management for at least 3 (three) individuals;
- j. copies of BPJS for Employment and BPJS for Health cards or other insurance for amil zakat as referred to in point h;
- k. a declaration letter from the supervisor, manager, or executor of amil zakat declaring that they do not concurrently serve as a supervisor, manager, or zakat executor in BAZNAS or any other LAZ, signed accordingly;
- l. a declaration letter from the administrator, managers, or executors of amil zakat, as referred to in point g, declaring that they are not affiliated with or serving as managers/ members of political parties or community organizations banned by the government;
- m. declaration of allegiance to the Unitary State of the Republic of Indonesia, affirming non-affiliation with any political party, prohibited organization, terrorist network, or money laundering activities;
- n. a declaration of willingness to undergo periodic Sharia and financial audits, signed by the leadership of the LAZ;
- o. a summary of the program planning for the utilization of zakat, *infak*, *sedekah*, and other religious social funds for Muslims welfare in at least 4 (four)

regencies/municipalities, containing the following information:

1. program name;
 2. program location;
 3. number of *mustahik*;
 4. amount of zakat funds to be distributed;
 5. outputs;
 6. outcomes;
 7. benefits; and
 8. the impact of the program on *mustahik* ;
- p. a declaration letter declaring the commitment to collect zakat, *infak*, *sedekah*, and other religious social funds for a minimum of Rp10,000,000,000.00 (ten billion rupiah) per year;
- q. a declaration letter agreeing to submit periodic reports on the management of zakat, *infak*, *sedekah*, and other religious social funds, signed by the leadership of the LAZ;
- r. a declaration letter agreeing to publicly disclose management reports through electronic media, signed by the leadership of the LAZ; and
- s. a declaration letter agreeing to coordinate with the Regency/Municipal Religious Affairs Office, local government, and Regency/Municipal BAZNAS for the opening of regency/municipal-scale LAZ representatives, signed by the leadership of the LAZ.

Article 11

- (1) The leaders of an Islamic community organization apply for apply for establishment license for regency/municipal-scale LAZ to the Head of Regional Office.
- (2) The license application as referred to in section (1) is submitted along with the required documents:
 - a. the organization's articles of association;
 - b. certificate of registration as a community organization from the ministry administering government home affairs;

- c. decision of legal entity approval from the ministry administering government affair in the field of law and human rights;
- d. recommendation letter from BAZNAS;
- e. The composition of the Sharia Supervisor, which has received a recommendation from a central-level Islami organization, consists of at least a chairperson and 1 (one) member;
- f. declaration letter as an internal or external Sharia Supervisor of a LAZ), serving in no more than 2 LAZ and not currently serving as a active managers or employee in any LAZ, signed by each respective Sharia Supervisor;
- g. declaration letter of willingness from the Sharia Supervisor to submit Sharia supervision reports at least 2 (two) times in 1 (one) a year;
- h. list and identity details of amil zakat tasked with technical operations in the fields of collection, finance, governance, distribution, utilization, and reporting, with at least 1 (one) individual for each field;
- i. certificates from the SKKNI in Zakat management for at least 1 (one) individual;
- j. copies of BPJS for Employment and BPJS for Health cards or other insurance for amil zakat as referred to in point h;
- k. declaration letter from the supervisor, manager, or executor of amil zakat declaring that they do not concurrently serve as a supervisor, manager, or zakat executor in BAZNAS or any other LAZ, signed accordingly;
- l. declaration letter from the supervisor, manager, or executor of amil zakat as referred to in point g, declaring that they are not affiliated with or serving as members/board members of political parties or community organizations banned by the government;
- m. declaration of allegiance to the Unitary State of the Republic of Indonesia, affirming non-affiliation with

- any political party, prohibited organization, terrorist network, or money laundering activities;
- n. declaration of willingness to undergo periodic Sharia and financial audits, signed by the leadership of the LAZ;
 - o. summary of the program plan for the utilization of zakat, *infak*, *sedekah*, and other religious social funds for Muslims welfare in at least 2 (two) sub-districts, containing the following information:
 - 1. program name;
 - 2. program location;
 - 3. number of *mustahik*;
 - 4. amount of zakat funds to be distributed;
 - 5. outputs;
 - 6. outcomes;
 - 7. benefits; and
 - 8. the impact of the program on *mustahik*.
 - p. declaration letter declaring the commitment to collect zakat, *infak*, *sedekah*, and other religious social funds for a minimum of Rp2,000,000,000.00 (two billion rupiah) per year;
 - q. declaration letter agreeing to submit periodic reports on the management of zakat, *infak*, *sedekah*, and other religious social funds, signed by the leadership of the LAZ; and
 - r. declaration letter agreeing to publicly disclose management reports through electronic media, signed by the leadership of the LAZ.

Paragraph 3

Licensing Mechanisms

Article 12

The submission of applications for the establishment license and license renewal of national, provincial, and regency/municipal-scale LAZ; licenses for opening LAZ representatives; and notifications for the opening of service

units for national-scale LAZ is carried out in writing through the information system provided by the Ministry.

Paragraph 4

Verification and Validation

Article 13

- (1) The Director General conducts an administrative verification of applications for the establishment license for national and provincial-scale LAZ.
- (2) Administrative verification is carried out by a team formed by the Director General.
- (3) The administrative verification, as referred to in section (1) is conducted by examining the completeness and compliance of the required documents.
- (4) In the event that the results of the administrative verification state that the application is incomplete or does not comply, the application will be rejected, along with reasons for the rejection.
- (5) In the event that the results of the administrative verification state that the application is complete, the team as referred to in section (2) conducts validation through a field visit.
- (6) The team as referred to in section (2) submits the results of the verification and validation to the Director General.

Article 14

- (1) The Director General holds a plenary meeting to discuss the results of the verification and validation conducted by the team as referred to in Article 13 section (6).
- (2) The results of the plenary meeting as referred to in section (1) serve as the basis for granting the establishment license for national and provincial-scale LAZ.

Article 15

- (1) The Head of the Regional Office conducts an administrative verification of applications for the establishment license for regency/municipal- scale LAZ.

- (2) Administrative verification is carried out by a team formed by the Head of the Regional Office.
- (3) The team as referred to in section (2) consists of elements of:
 - a. the division responsible for zakat; and
 - b. functional positions responsible for legal affairs.
- (4) The administrative verification as referred to in section (1) is conducted by examining the completeness and compliance of the required documents.
- (5) In the event that the results of the administrative verification state that the application is incomplete or does not comply, the application will be rejected, along with reasons for the rejection.
- (6) In the event that the results of the administrative verification state that the application is complete, the team as referred to in section (2) conducts validation through a field visit.
- (7) The team as referred to in section (2) submits the results of the verification and validation to the Head of the Regional Office.

Article 16

- (1) The Head of Regional Office, together with the Director General and BAZNAS, holds a plenary meeting to discuss the results of the verification and validation conducted by the team as referred to in Article 15 section (7).
- (2) The results of the plenary meeting as referred to in section (1) serve as the basis for granting the establishment license for regency/municipal-scale LAZ.

Paragraph 5

Issuance of Amil Zakat Institution Licenses

Article 17

- (1) The Minister grants the establishment license for national-scale LAZ based on the results of the plenary meeting as referred to in Article 14.

- (2) The Director General grants the establishment license for provincial-scale LAZ based on the results of the plenary meeting as referred to in Article 14.
- (3) The Head of Regional Office grants the establishment license for regency/municipal-scale LAZ based on the results of the plenary meeting as referred to in Article 16.

Part Two

Renewal of LAZ Licenses

Article 18

- (1) The LAZ establishment license is valid for a period of 5 (five) years and may be renewed.
- (2) The renewal of the LAZ license is granted by:
 - a. the Minister for national-scale LAZ;
 - b. the Director General for provincial-scale LAZ; and
 - c. the Head of Regional Office for regency/municipal-scale LAZ.
- (3) The license renewal can be carried out by submitting license renewal application letter for national-scale and provincial-scale LAZ to the Minister through the Director General not later than 6 (six) months before the expiration of LAZ by attaching documents:
 - a. decision of valid LAZ Establishment license;
 - b. amendments to the notarial deed (if changes have occurred);
 - c. changes to the data of the Sharia Supervisory Board and amil zakat (if changes have occurred);
 - d. summary of reports on zakat management (collection, distribution, and utilization) and other religious social funds for 5 (five) years;
 - e. financial audit reports from a public accountant during license validity period; and
 - f. sharia audit reports during license validity period.
- (4) The renewal of the license for regency/municipal-level LAZ may be requested by submitting a letter to the Head of Regional Office not later than 6 (six) months before the license expires, accompanied by the following documents:

- a. the valid LAZ establishment license;
- b. amendments to the notarial deed (if changes have occurred);
- c. changes to the data of the Sharia Supervisor and amil zakat (if changes have occurred);
- d. summary of reports on zakat management (collection, distribution, and utilization) and other religious social funds for past 5 (five) years;
- e. financial audit reports from a public accountant during license validity period; and
- f. Sharia audit reports during validity period.

Article 19

Applications for the renewal of LAZ licenses as referred to in Article 18 section (3) and section (4) is verified and validated as referred to in Articles 13 to Article 16.

Part Three

Establishment of Amil Zakat Institution Representatives

Paragraph 1

General

Article 20

- (1) National-level scale LAZ may establish representatives.
- (2) The opening of LAZ representatives as referred to in section (1) may only be conducted 1 (one) representative for 1 (one) province.
- (3) The opening of LAZ representatives as referred to in section (2) must obtain approval from the Head of the Regional Office.
- (4) Approval for the opening of LAZ representatives, as referred to in section (3) is conducted by submitting a written application.
- (5) The written application as referred to in section (4) is submitted by the leadership of the LAZ to the Head of Regional Office by attaching:
 - a. LAZ Establishment License issued by the Minister;

- b. recommendation from provincial BAZNAS;
- c. data on *muzaki* and *mustahik*; and
- d. programs for utilizing zakat for the welfare of the Muslims.

Article 21

- (1) Provincial-scale LAZ may open only 1 (one) representative in each regency/municipality.
- (2) The opening of LAZ representatives as referred to in section (1) must obtain license from the Head of Regional Office.
- (3) The opening of LAZ representatives as referred to in section (2) is conducted by submitting a written application.
- (4) The written application as referred to in section (3) is submitted by the leadership of the LAZ to Head of the Office of Religious Affairs, by attaching:
 - a. LAZ establishment license issued by the Director General;
 - b. recommendation from the regency/municipal BAZNAS;
 - c. data on *muzaki* and *mustahik*; and
 - d. programs for utilizing zakat for the welfare of the Muslims.

Article 22

- (1) The Head of Regional Office or Head of the Office of Religious Affairs grants approval for the opening of a LAZ representative that meets the requirements by issuing a license for the opening of the representative.
- (2) In the event that the application for the opening of a LAZ representatives referred to in Article 20 and Article 21, does not meet the requirements, the Head of Regional Office or Head of the Office of Religious Affairs rejects the application, providing reasons for the rejection.

Article 23

The process for granting approval for the opening of a representative is completed within a maximum of 15

(fifteen) workdays as of the date the written application is received.

Paragraph 2

Verification and Validation

Article 24

- (1) The Head of Regional Office conducts an administrative verification of applications for the opening of national-scale LAZ representatives as referred to in Article 20 section (3).
- (2) Administrative verification is carried out by a team formed by the Head of Regional Office that has been determined by decision of the Head of Regional Office.
- (3) The team as referred to in section (2) consists of elements of:
 - a. the division responsible for zakat; and
 - b. functional positions responsible for legal affairs.
- (4) The administrative verification as referred to in section (1) is conducted by examining the completeness and compliance of the required documents.
- (5) In the event that the results of the administrative verification state that the application is incomplete or does not comply, the application is rejected, along with reasons for the rejection.
- (6) In the event that the results of the administrative verification state that the application is complete, the team as referred to in section (2) conducts validation through a field visit.
- (7) The team as referred to in section (2) submits the results of the verification and validation to the Head of Regional Office.

Article 25

- (1) The Head of Regional Office conducts a plenary meeting to discuss the results of the verification and validation conducted by the team as referred to in Article 24 section (7).

- (2) The results of the plenary meeting as referred to in section (1), serve as the basis for granting a license for the establishment of national LAZ representatives.

Article 26

- (1) The Head of the Office of Religious Affairs conducts an administrative verification of applications for the establishment of provincial-scale LAZ representatives as referred to in Article 21 section (2).
- (2) Administrative verification is carried out by a team formed by the Head of the Office of Religious Affairs that has been determined by decision of the Head of the Office of Religious Affairs
- (3) The team as referred to in section (2) consists of elements of:
 - a. the division responsible for zakat; and
 - b. functional positions responsible for legal affairs.
- (4) The administrative verification as referred to in section (1) is conducted by examining the completeness and compliance of the required documents.
- (5) In the event that the results of the administrative verification state that the application is incomplete or does not comply, the application is rejected, along with reasons for the rejection.
- (6) In the event that the results of the administrative verification state that the application is complete, the team as referred to in section (2) conducts validation through a field visit.
- (7) The team as referred to in section (2) submits the results of the verification and validation to the Head of the Office of Religious Affairs.

Article 27

- (1) The Head of the Office of Religious Affairs, together with the Regency/ Municipal BAZNAS, holds a plenary meeting to discuss the results of the verification and validation conducted by the team as referred to in Article 26 section (7).

- (2) The results of the plenary meeting, as referred to in section (1) serve as the basis for granting the establishment license for provincial-scale LAZ representatives.

Paragraph 3

Determination of Amil Zakat Institution Representatives License

Article 28

- (1) The Head of Regional Office grants the establishment license for national-scale LAZ representatives based on the results of the plenary meeting as referred to in Article 25.
- (2) The Head of the Office of Religious Affairs grants the establishment license for provincial-scale AZ representatives based on the results of the plenary meeting as referred to in Article 27.
- (3) The establishment license for LAZ representatives as referred to in section (1) and section (2) is valid as long as of the LAZ's license is valid.

Part Four

Establishment of Service Units for Amil Zakat Institutions

Article 29

- (1) National-scale LAZ may establish service units in regencies/municipality.
- (2) National-level LAZ as referred to in section (1), may conduct collection, distribution, and utilization activities through these service units.
- (3) The service units as referred to in section (1) has duties to assist national-scale LAZ in collecting zakat and may assist in distributing and utilizing zakat.
- (4) National-scale LAZ notifies the establishment of service units as referred to in section (1) to:
 - a. the Head of the Office of Religious Affair; and
 - b. the Regency/Municipal BAZNAS.
- (5) The notification as referred to in section (2) by attaching documents of:

- a. LAZ establishment license issued by the Minister;
- b. data and the address of the service unit office;
- c. photo of the service unit office's signboard that will be published to the public;
- d. summary of program planning for utilizing zakat for the welfare of the Muslims; and
- e. data on *mustahik*.

CHAPTER III TRANSITIONAL PROVISIONS

Article 30

At the time this Ministerial Regulation comes into force:

- a. applications for the renewal of LAZ establishment licenses that are still in process but have not yet been approved by the Minister remain to be processed in accordance with the provisions of Decision of the Minister of Religious Affairs Number 333 of 2015; and
- b. LAZ establishment licenses issued before this Ministerial Regulation comes into force remain valid until their expiration date.

CHAPTER IV CLOSING PROVISION

Article 31

This Ministerial Regulation comes into force on the date its promulgation.

In order that every person may know hereof, it is ordered to promulgate this Ministerial Regulation by its placement in the State Bulletin of the Republic of Indonesia.

Issued in Jakarta
on 18 September 2024
MINISTER OF RELIGIOUS AFFAIRS
OF THE REPUBLIC OF INDONESIA,

signed

YAQUT CHOLIL QOUMAS

Promulgated in Jakarta
on 20 September 2024

DIRECTOR GENERAL OF LEGISLATION AD INTERIM
OF THE MINISTRY OF LAW AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA,

signed

ASEP N. MULYANA

STATE BULLETIN OF THE REPUBLIC OF INDONESIA OF 2024 NUMBER 566

Jakarta, 23 June 2025

Has been translated as an Official Translation
on behalf of the Minister of Law
of the Republic of Indonesia
DIRECTOR GENERAL OF LEGISLATION,



DHAHANA PUTRA