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415 Tashwir Vol. 3 No. 8, Oktober – Desember 2015 Pengamalan Zakat di Kalangan Masyarakat Banjar Kalimantan Selatan Budi Rahmat Hakim Fakultas Syariah dan Ekonomi Islam IAIN Antasari Banjarmasin This study is aimed at identifying and giving description to the practice of zakat performed by muzakki among Banjar people which many have done traditionally.

The study seeks to uncover the muzakki concept on zakat, the forms, the patterns, and the procedures, as well as the consideration and motivation in fulfilling their zakat. The study employs descriptive-analysis method and conducts observation, interview and documentation as the technique in obtaining the data of the study. This case study focuses on five respondents with various background of profession and education.

Based on the result of the study, the awareness of Banjar people to fulfill zakat is quite significant. Yet, the practice is limited to ritual, without a proper knowledge on zakat socially. Then, the practice of zakat distribution is traditionally done through the intermediary of tuan guru, kiyai, or a recitation tutor. Zakat in this pattern is likely to be channeled consumptively rather than productively and creatively.

The distribution of zakat also seems to give less attention to the priority and the criteria of mustahik and asnaf. The consideration of the muzakki to do so is because they think that it has been the tradition and easier to fulfill zakat as described above. The spirit of spirituality to obtain guidance and pray from tuan guru has also been the underlying reasons for their consideration in fulfilling zakat.

Keywords: Zakat, ritual, muzakki, mustahik, tuan guru Penelitian ini bertujuan untuk mengidentifikasi dan mendeskripsikan praktek penunaian zakat yang dilakukan muzakki