

GREEN ZAKAT AND ENVIRONMENTAL SUSTAINABILITY

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ABSTRACT

The global environmental crisis demands solutions that not only focus on ecological aspects but also consider social and spiritual dimensions. One emerging approach is Green Zakat, a concept that integrates the function of zakat with environmental conservation efforts. This study aims to analyze the basic concept of Green Zakat from an Islamic economic perspective, identify its implementation in zakat institutions in Indonesia, and evaluate its contribution to environmental sustainability. This study uses a literature review method with a descriptive qualitative approach, sourced from secondary data in the form of books, scientific journals, zakat institution reports, and other relevant literature. The results show that Green Zakat has a strong sharia foundation through the principle of maqashid sharia, particularly hifz al-bi'ah, as well as the concepts of amanah and khalifah in protecting the earth. The implementation of Green Zakat in Indonesia is reflected in various environmental programs, such as reforestation, mustahik waste banks, environmentally friendly agriculture, renewable energy for poor households, and clean water management. These programs contribute positively to the achievement of SDG 13 (Climate Action) and SDG 15 (Life on Land), while improving the welfare of mustahik through the strengthening of the green economy. However, this study confirms that there is a gap because studies on the integration of zakat and environmental issues are still limited. Thus, Green Zakat has the potential to become a strategic instrument in accelerating sustainable development if it is supported by clear regulations, increased human resource capacity, and cross-sector collaboration.

Keywords: Green Zakat, Maqashid Syariah, Environmental Sustainability, Green Economy, Islamic Social Finance

I. INTRODUCTION

The environment is a gift created by God Almighty for humans to inhabit temporarily and utilize as best as possible. And all of humanity should be obliged to protect it. However, recently there have been many disasters caused by human actions that threaten the environment. Some of the environmental damage that has occurred recently includes the greenhouse effect, deforestation, poor waste management, and excessive exploitation of natural resources. These actions will have long-term consequences.

Out of concern for this issue, the international community has taken initial steps to prevent environmental damage through the International Forum (Earth Summit) in Stockholm, which has involved developed and developing countries, particularly Indonesia, since 1972. This later developed into the SDGs (*Sustainable Development Goals*), resulting in 17 goals and 169 targets. (Localise SDGs Indonesia, n.d.) Indonesia has also contributed to the achievement of sustainable development. Indonesia's achievements in contributing to sustainable development in 2022-2023 are as follows:



Figure 1. Indonesia's *Sustainability Development Goals* (SDGs) Target Achievements in 2022

Source. Green Zakat Framework

From Indonesia's 2022 *Sustainable Development Goals* (SDGs) targets, it can be seen that of the four pillars of sustainable development in Indonesia, 71% of the environmental pillar has been achieved, 24% requires special attention, and 5% will be achieved. This needs to be improved in terms of the environment.

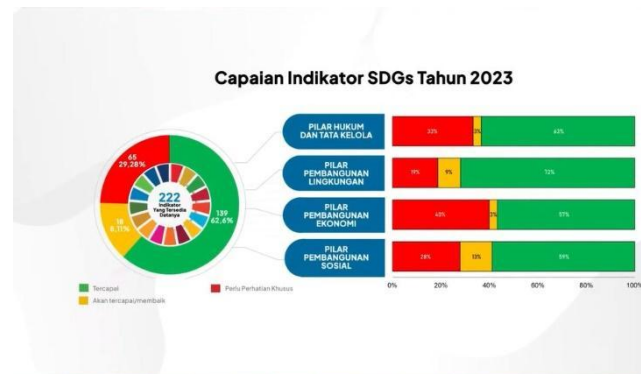


Figure 2. Achievement of Indonesia's *Sustainable Development Goals* (SDGs) Targets for 2023

Source. Green Zakat Framework

In addition to the social, economic, and environmental pillars, Indonesia has added another important pillar to its 2023 SDG targets: law and governance. Comparing the achievements from 2022 to 2023 across all pillars, the economic pillar deteriorated from 61% to 57%, while the social pillar improved from 51% to 59%, and the law and governance pillar also declined from 64% to 63%. In the environmental pillar, 71% has been achieved, 9% will be achieved, and 19% requires special attention. This means that Indonesia's environmental achievements from 2022 to 2023 have only increased by 1%. Environmental improvement in Indonesia is progressing but very slowly, stagnating on several indicators, and still facing major structural challenges, making it unable to achieve significant increases in one year.

From an Islamic perspective, this condition is relevant to *maqasid al-syariah*. Among the *maqasid al-syari'ah* according to Imam Ghazali are *hifdu din*, *hifdu nafs*, *hifdu nasl*, *hifdu 'aql*, *hifdu mal* (Osman et al., 2022). The *maqasid al-syari'ah* discovered by Imam Ghazali was further developed by several contemporary scholars, one of whom was Imam Qardhawi, who argued that *hifdu bi'ah* (preserving the environment) is part of *maqasid syariah* (Ubaidillah, 2010). For humans, protecting the environment is equivalent to protecting religion, oneself, one's offspring, one's intellect, and one's wealth.

Humans, as caliphs on this earth, have an obligation to protect nature in accordance with the words of Allah in Surah Al-Baqarah [2]:30 and are prohibited from destroying nature in accordance with the words of Allah in Surah Al-A'raf [7]:56. It is clear that Allah created humans to be caliphs because humans are given common sense to protect all creatures on earth, including the environment.

This responsibility is in line with the *maqasid al-syariah* *hifdzu bi'ah*, which is an integral part of maintaining the balance of life and the sustainability of humanity.

The international community has taken initial steps through the SDGs forum, but Islam itself has also contributed to sustainable development through several instruments, namely Islamic philanthropy, particularly zakat. Islamic philanthropy plays a strategic role in supporting the achievement of sustainable development goals (SDGs). According to Rahmat Firdaus, ZISWAF is able to make a tangible contribution in various sectors such as poverty alleviation, improving access to education, health, food security, and providing adequate social infrastructure (Firdaus, 2025). According to Faurani Santi, the role of zakat for MSMEs in realizing the SDGs is to distribute and utilize zakat funds to increase community income so that it can be used as capital to establish MSMEs. (Singagerda & Asmaria, 2023) In addition to Islamic philanthropy, especially zakat, which can contribute to sustainable development, such as poverty alleviation, improving access to education, health, food security, adequate infrastructure, and the welfare of MSMEs, zakat can also be used for environmental sustainability through new breakthroughs or new concepts, namely *green zakat*.

Green Zakat or Green Zakat is an innovative framework and concept that aims to integrate sustainability values into zakat practices. Zakat is not only a means of alleviating poverty or socio-economic problems, but can also be used for environmental sustainability or protecting nature. In the context of the Green Economy, zakat funds can be focused on supporting green micro-enterprises, promoting sustainable agriculture, financing environmental projects such as water conservation and waste recycling, and providing ecological education in mustahik communities. (BAZNAS Badan Amil Zakat Nasional, 2025)

Theologically, Green Zakat also reinforces the understanding that environmental sustainability is part of worship and stewardship as caliphs. By utilizing zakat for nature conservation, Muslims are implementing spiritual values while making a tangible contribution to the sustainability of future generations. Therefore, Green Zakat can be seen as a harmonious manifestation of Sharia teachings and sustainable development goals.

With the birth of the Green Zakat concept, Islamic social finance has a great opportunity to become an innovative solution in facing environmental crises and accelerating the achievement of SDGs. This concept emphasizes that Islam not only teaches social goodness, but also commands humans to protect, preserve, and conserve the earth as an integral part of sharia objectives and global development. However, to date, research that directly links zakat with environmental sustainability issues is still very limited. Most zakat research focuses on poverty, education, health, or economic empowerment, while the ecological dimension has not been a major focus. Therefore, this research has important novelty in filling the literature gap by presenting a new perspective on the role of zakat in environmental preservation through the concept of Green Zakat.

Based on this urgency, this study formulates several main issues, namely how the concept of Green Zakat is viewed from an Islamic economic perspective, how the Green Zakat program has been implemented by zakat institutions to date, and how Green Zakat contributes to *environmental* sustainability. These issues are formulated to ensure that the study of Green Zakat does not stop at the theoretical aspect, but also covers the practical dimensions and ecological impacts.

In line with the research question, this study aims to analyze the basic concept of Green Zakat from an Islamic economic perspective, identify its practices and forms of implementation by zakat institutions in Indonesia, and explain the real contribution of Green Zakat to environmental sustainability. With these objectives, this study is expected to provide academic and practical contributions to the development of literature on zakat and the environment, as well as offer recommendations for zakat institutions in expanding their ecological role in the future.

II. LITERATURE REVIEW

1. The Concept Of Zakat In Islamic Economic

Zakat is a specific portion of wealth that every Muslim must pay once they have met the specified requirements. (BAZNAS Badan Amil Zakat Nasional, n.d.) According to Ervina, zakat purifies a person and their wealth from bad deeds, increases rewards, grows wealth, and brings blessings. (Rahmawati et al., 2023) Zakat is tangible proof of a Muslim's moral responsibility and social concern for others. (Chaerunnisa et al., 2025) Zakat means to grow and develop, or to purify, because zakat will increase the rewards of the person who pays it and cleanse them of sin (Suryadi, 2021).

According to Imam Baihaqi, zakat aims to create a more equitable distribution of wealth and reduce social inequality. In other words, the relevance of zakat transcends the boundaries of Muslim society; its contribution to social justice is related to the global need to alleviate poverty and injustice. (Baihaqi, 2024) According to Dedi Riswandi, the distribution of zakat to mustahik has the goal of improving their ability to meet their daily needs, both in the form of charitable zakat distribution and productive zakat utilization (Riswandi et al., 2022) zakat is to create social justice by distributing wealth evenly, reducing the gap between the rich and the poor, and improving the conditions of life of those who are less fortunate. By giving zakat, a Muslim not only fulfills a religious obligation, but also helps reduce the suffering of others and strengthen social bonds within the community (Latifah et al., 2024)

According to Ali Hardana, the role of zakat can be an economic multiplier where mustahik (recipients) obtain income to carry out production activities, by purchasing production tools, establishing factories or companies, which will increase productivity and lead to the emergence of new factories to meet the needs of mustahik. (Hardana & Rasyid, 2023) According to Muhmammad Haikal et al., zakat plays a crucial role in reducing poverty in terms of meeting needs. It is also used for social development projects that are considered to have long-term benefits

(Haikal & Musradinur, 2023) In the health sector, zakat can also play a role in reducing stunting and malnutrition rates in the Brebes region (Haris & Amri, 2024). Zakat can play many roles, not only in alleviating poverty and improving the quality of life of mustahik, but also in various sectors, namely the economic, social, health, and environmental sectors.

2. The Concept Of Green Zakat

Green Zakat is a concept of zakat implemented based on the guidance of the Quran and hadith, which emphasizes the importance of maintaining environmental balance and preventing damage to nature (Badan Amil Zakat Nasional et al., 2025). beneficial for mustahik, but can also be directed towards programs that maintain ecological balance, such as renewable energy, land rehabilitation, and sustainable natural resource management (Dwinh & Sari, 2024). Green zakat is a concept that integrates the principles of zakat with concern for the environment. Through green zakat, the potential of zakat is not only to alleviate poverty but also to support environmental conservation and sustainable development programs (Febrian, 2025).

In terms of Sharia, this concept is based on maqāṣid al-syarī'ah, particularly hifz al-bi'ah (preserving the environment), which is considered part of the public interest (maṣlaḥah 'ammah). The principles of trust and human responsibility as caliphs on earth as stated in QS. Al-Baqarah [2]:30 and the prohibition of causing destruction in QS. Al-A'raf [7]:56 emphasize that the management of zakat must be directed not only towards human welfare, but also towards preserving the environment as a divine trust. Thus, green zakat becomes a strategic instrument to fulfill sharia objectives while responding to current environmental sustainability challenges.

According to Muhammad Furqon, forms of *green zakat* activities include providing capital to mustahik for environmentally friendly businesses such as compost production, household-scale renewable energy, and waste management to add value (Almurni, 2024). According to several examples of green zakat programs: Financing renewable energy and environmental research; Scholarships for activists and academics who care about the environment; Green village programs;

Establishment of Islamic schools, orphanages, and ecological MBS; Expansion of employment opportunities for vulnerable groups, such as coastal communities, casual workers, women, widows, people with disabilities, and marginalized groups; and the establishment of waste banks in strategic areas (Anwar, 2025). In addition, reforestation and greening after illegal logging is also a form of *green zakat* activity.

3. Environmental Sustainability

Sustainability means meeting our current needs without compromising the ability of future generations to meet their needs (Ulfah & Cahyadi, 2025). Meanwhile, according to the SDGs, it is a new development agreement that encourages changes that shift towards sustainable development based on human rights and equality to promote social, economic, and environmental development (LOCALISE SDGs Indonesia, 2025).

Of the 17 indicators in the SDGs, environmental sustainability indicators are found in SDGs 6, 7, 12, 14, 13, and 15. All of these goals emphasize that environmental sustainability is the main foundation for human survival.

This concept of sustainability is then reinforced through the *circular economy* and *eco-living* approaches. *The circular economy* emphasizes resource efficiency through the principles of reduce–reuse–recycle in order to reduce waste and pressure on the environment (Corvellec et al., 2022). Meanwhile, *eco-living* is the transformation of a community's lifestyle towards sustainability, where every aspect of life, from home, work, to social relationships, is designed to reduce the ecological footprint and strengthen the connection with nature and fellow human beings (Amar, 2023).

These two concepts not only support the achievement of SDGs, but also have a direct impact on improving community welfare. A well-preserved environment ensures the availability of clean water, healthy air, stable food sources, and disaster risk mitigation. Thus, environmental preservation is not merely an ecological effort, but a long-term investment in the quality of life and socio-economic welfare of the wider community.

4. Previous Research

Research on productive zakat has been conducted extensively and shows that zakat can be used not only as aid that is simply spent, but also as a tool to strengthen the community's economy. Previous studies have shown that productive zakat can increase the income of zakat recipients, strengthen small businesses, and help create economic independence. Various studies also show the effectiveness of productive zakat in reducing poverty, improving business skills, and opening up access for zakat recipients to new economic opportunities (Azmi et al., 2024). This shows that zakat has great potential to be utilized in various areas of development, not just as a form of ordinary social assistance (Bianda, 2025).

In addition, there is research that discusses the role of zakat in achieving the Sustainable Development Goals (SDGs).

The study confirms that zakat contributes directly to several SDG targets, such as eradicating poverty (SDG 1), improving education (SDG 4), strengthening social justice (SDG 10), and strengthening cooperation in development (SDG 17). Other studies show that zakat can also be an effective tool for improving food security (SDG 2), access to health services (SDG 3), and increasing the economic independence of vulnerable groups. However, most studies still focus on socio-economic aspects without touching on environmental aspects in zakat's contribution to the SDGs (Anwar, 2025).

Although research on zakat and SDGs has developed quite well, research that specifically combines zakat with environmental conservation is still very limited.

This shows that there's a gap in Islamic social finance literature. A lot of zakat research still treats environmental issues as secondary, even though in the view of *maqashid syariah*, protecting the environment (*hifdz al-bi'ah*) is a big part of keeping human life sustainable. Since there's not much

research on this, we need a new model that explains how zakat can be used to tackle climate change, preserve natural resources, or encourage environmentally-based development. Thus, studies on green zakat are relevant and important as a new innovation in the development of zakat.

A comparative analysis of previous studies shows that although zakat has been utilized in various economic and social contexts, its utilization in environmental aspects is still not optimal.

Several studies on productive zakat and its contribution to the SDGs can serve as a basis for developing a green zakat framework. However, there has been no research that combines spiritual, ecological, and economic aspects into a comprehensive zakat model. Therefore, this study was conducted to fill this gap by providing a new perspective on the role of zakat in maintaining environmental sustainability while improving the welfare of zakat recipients.

III. METHODOLOGY

This research is descriptive qualitative research. In this type of research, researchers use a literature study approach by searching for information from various sources such as books, news on websites, and other literature to form a theoretical basis. This study aims to examine various written sources such as scientific journals, reference books, literature, encyclopedias, scientific essays, scientific works, and other sources, both in written and digital formats that are relevant and related to the object being studied. The object of the study is text or writing that explains green zakat, maqasid sharia, and environmental sustainability.

The analysis method used is a literature study that aims to answer the basic concepts of green zakat in the perspective of Islamic economics, identify the practices and forms of its implementation by zakat institutions in Indonesia, and explain the actual contribution of green zakat to environmental sustainability. The research stages were carried out by collecting literature sources. The data in this study were classified based on the research formula. In the next stage, the data and/or quotations from the references were processed and presented as research findings, summarized to obtain complete information, and interpreted to produce knowledge that could be used to draw conclusions.

IV. RESULTS AND DISCUSSION

Theoretical Concept of Green Zakat

Zakat is one of the instruments in Islamic social finance that aims to redistribute wealth fairly and evenly (Fauziah et al., 2025). Similarly, *green zakat* is part of the green economy and Islamic social finance that focuses more on environmental preservation and community empowerment (Rohaini et al., 2024).

The connection between green zakat and the concepts of khalifah and ecological responsibility is very strong in the Islamic perspective. Humans, as caliphs on earth, are entrusted by Allah to protect, preserve, and not destroy the environment, as stated in QS. Al-Baqarah [2]:30 and QS. Al-A'raf [7]:56. Based on this, the use of zakat for environmental conservation activities is a concrete implementation of the caliphate mandate. Green zakat serves as a medium to integrate ecological responsibility into social worship practices, so that environmental conservation is not only viewed as an ecological action but also as part of spiritual obedience and a manifestation of concern for future generations.

Green Zakat Practices in Zakat Institutions

Several programs that support *green zakat* in Indonesia include innovations from mosques that support the green economy, such as the Istiqlal Mosque in Jakarta. The largest mosque in Southeast Asia has adopted various environmentally friendly technologies, including the installation of 504 solar panels that can supply 15% of the mosque's total energy needs.

The Istiqlal Mosque also implements a water treatment and recycling system, water-saving faucets, and energy- efficient lighting, which together reduce water consumption by up to 36% and energy consumption by up to 23%. In Indonesia, the eco-mosque community has developed 206 mosques committed to environmentally friendly practices, such as the construction of smokeless waste incinerators, the installation of solar panels, and rainwater management (Rohaini et al., 2024).

Green zakat for renewable energy: Lubuk Bangkar Village, where a micro- hydro power plant (PLTMH) was built in Lubuk Bangkar Village, Sarolangun Regency, Jambi. The community in this village has enjoyed the benefits of the micro-hydro power plant (PLTMH) built with funds from zakat, CSR, and *the Global Environment Facility*. Environmental rehabilitation program, where there is a tree planting program in 111 villages, Baznas in an effort to preserve the environment by collaborating with Hutan Itu.

Indonesia (HII) is an environmental organization through the Sedekah Hutan campaign movement, as an effort to protect and preserve the surrounding environment. In addition to Baznas, BSI collaborates with *Plasticpay* in a program that plays a role in waste reduction and recycling. BSI also provides Reverse *Vending Machines* (RVM) to facilitate the sorting and compression of plastic bottles before they are reprocessed (Badan Amil Zakat Nasional et al., 2025).

The Impact of Green Zakat on Environmental Sustainability

Green zakat has a significant impact on environmental sustainability because it supports the achievement of the Sustainable Development Goals, particularly Goal 13 (Climate Action) and Goal 15 (Life on Land). Under Goal 13, zakat is used for various activities such as preventing and addressing the impacts of climate change, including reforestation, restoring degraded land, planting flood-resistant crops, and providing environmentally friendly energy technologies.

This helps reduce carbon emissions and improve environmental resilience to climate-related disasters. For Goal 15, zakat also contributes to preserving terrestrial ecosystems, increasing green areas, maintaining biodiversity, and managing natural resources wisely. These programs demonstrate that zakat, as a religious social tool, can have a real impact on environmental health.

In addition, the implementation of Green Zakat can improve the environment and increase the welfare of zakat recipients. By directing funds to projects such as waste banks, organic farming, renewable energy, and clean water provision, Green Zakat helps create a healthier environment for vulnerable communities. This environment-based empowerment program not only reduces health risks due to pollution, but also increases the income of zakat recipients through new business opportunities such as waste processing, sustainable agricultural harvesting, or other green businesses. Thus, Green Zakat has a double impact, namely improving the quality of the environment while improving the quality of life of the communities that benefit from it.

In addition, Green Zakat also helps promote green economic growth that focuses on efficient use of resources, environmental innovation, and waste reduction. With zakat funds, various green economy programs can flourish, such as small businesses that use renewable energy, environmentally friendly creative industries, ecotourism, and sustainable product development. The existence of Green Zakat helps strengthen the green economy system by providing capital and assistance to communities eligible to receive zakat so they can start environmentally friendly businesses. In this way, zakat not only functions as a tool for redistributing wealth, but also as a catalyst for economic change towards a more sustainable development model that includes all parties.

Analysis of the Green Zakat Concept

The concept of Green Zakat is very much in line with the objectives of Sharia, particularly in terms of environmental conservation, which is part of the public interest. Modern Sharia scholars such as Yusuf al-Qaradawi emphasize that protecting the environment is an integral part of Sharia objectives, because the sustainability of the ecosystem is directly related to the sustainability of religion, life, reason, offspring, and wealth. Green Zakat considers environmental preservation as part

of social worship, where zakat funds are not only given to meet the needs of zakat recipients, but also used in programs aimed at reducing environmental damage, improving ecosystem quality, and preserving the earth as a trust from Allah. Thus, Green Zakat not only fulfills the spiritual and social aspects of zakat, but also expands its application to ecological aspects in accordance with the principles of maqasid sharia.

In addition, Green Zakat plays an important role in sustainable development, especially in combining social, economic, and environmental aspects. As an Islamic-based social finance tool, zakat can be an effective source of funding to support various environmentally friendly projects, such as waste management, renewable energy, water conservation, and organic farming. The use of zakat in these sectors not only improves the quality of the environment but also provides economic benefits to zakat recipients through the development of environmentally friendly businesses. Thus, Green Zakat offers an empowerment model that not only meets current needs but also creates long-term sustainability in line with the SDGs and Islamic principles of public interest.

Furthermore, Green Zakat is a combination of Islamic teachings and global sustainable development goals. Islam teaches that humans act as caliphs who are tasked with protecting the earth from destruction, while the SDGs provide guidelines on how to achieve balance in the social, economic, and environmental fields. In this case, Green Zakat serves as a bridge connecting religious guidance with current development needs. By applying this concept, zakat is not only a form of wealth redistribution, but also a tool for transforming society and the environment, as well as providing sustainable benefits for human welfare

Implementation Analysis

The implementation of Green Zakat has several strengths that make it a very powerful tool in efforts to protect the environment and strengthen communities. One of its main strengths is its cost-effectiveness, as zakat funds can be directly used for environmental programs that benefit the community at a relatively low cost. In addition, Green Zakat is community-based, so that the community is actively involved in activities such as planting trees, managing waste banks, or organic farming. This approach strengthens the community's sense of ownership of the programs being implemented and increases the long-term sustainability of the programs. Furthermore, Green Zakat has high spiritual value, because its implementation is not only for social and environmental purposes, but also as a form of worship and ecological responsibility for Muslims as stewards of the earth

On the other hand, the implementation of Green Zakat still faces various weaknesses that could hinder the success of the program. One of the main weaknesses is that there are no specific regulations governing the use of zakat for environmental programs. The majority of zakat regulations still focus on traditional socio-economic aspects such as economic empowerment, education, and the fulfillment of basic needs. In addition, zakat institutions generally lack experts who are competent in managing environmental programs, so that Green Zakat activities often run without an adequate technical approach. Public awareness of Green Zakat is still low; most zakat givers and recipients still consider zakat to be only a social tool, not a means of preserving the environment.

In addition to these strengths and weaknesses, the implementation of Green Zakat also faces several challenges in the field. The process of collecting data on zakat recipients is not yet optimal because environmental programs require the identification of the right target groups, both in terms of economic needs and potential involvement in green activities. Limited funds are also an obstacle, as most zakat funds are still allocated to basic programs such as consumptive assistance and economic empowerment. Not only that, cooperation between zakat institutions and the green financial ecosystem (such as green CSR funds, green waqf, or government funds for the environment) is still very lacking. In fact, collaboration between these institutions can strengthen funding, expand program coverage, and increase the environmental impact of Green Zakat.

Opportunities for Green Zakat Development

The development of Green Zakat has great potential by combining productive waqf as an additional tool in the Islamic social finance system. Productive waqf has a long-term nature and can support the sustainability of environmental programs, such as the development of waqf gardens, the use of vacant land for educational forests, and the funding of waqf-based renewable energy facilities. By combining zakat and waqf, the funds obtained are more stable and sustainable, because zakat is used to strengthen muzaki and operate programs, while waqf provides fixed assets that support long-term green activities. This synergy not only expands social and environmental benefits but also strengthens the Islamic philanthropy system in supporting sustainable development.

In addition, opportunities for developing Green Zakat can be pursued by collaborating with the green energy sector, such as solar energy providers, biogas, and other efficient technologies.

Collaboration with the green energy sector enables zakat institutions to provide access to clean energy to muzaki, especially communities in remote areas or groups that do not yet have adequate access to electricity. For example, solar panel installation programs for low-income households can reduce energy costs, lower carbon emissions, and support the national energy transition. Collaboration between zakat institutions and green energy companies can also create new jobs, foster green small and medium enterprises, and enhance donors' knowledge of environmentally friendly technologies.

In addition, the development of Green Zakat needs to be supported by comprehensive and measurable impact assessment policies. Impact assessment is important to evaluate the extent of Green Zakat's contribution to ecological, social, and economic aspects. Impact indicators can include carbon emission reduction, increased plant cover, the amount of waste recycled, increased income for muzaki from green businesses, or improved water quality in the program area. With a clear impact measurement framework, zakat institutions can increase accountability, refine program design, and demonstrate the tangible contribution of Green Zakat to the SDGs, particularly SDG 13 and SDG 15. In addition, this evaluation model can also strengthen the trust of muzaki and partners, thereby expanding the potential for Green Zakat funding in the future.

V. CONCLUSION

New concept in Islamic social finance. This concept combines sustainable environmental values with the main objective of zakat, which is to distribute welfare fairly. By analyzing Indonesia's SDG achievements in 2022–2023, it can be seen that progress in the environmental sector has been slow, with an increase of only 1%. In addition, there are ongoing challenges such as poor resource management and the increasingly severe impact of climate change. From an Islamic perspective, protecting the environment is an important part of sharia objectives, particularly *hifdz al-bi'ah*, which aims to preserve the survival of humans and other creatures. The Qur'an also explains the principle of *khalifah*, which states that humans have a duty to protect the earth and avoid destructive actions.

Zakat, as an Islamic social finance tool, plays an important role in creating justice and welfare in society. Now, zakat can be directed to programs that protect the environment through the concept of green zakat. Zakat funds can be used for various programs such as tree planting, improving the welfare of sustainable farmers, using renewable energy, and managing waste through a waste bank system. In this way, zakat can support sustainable development and help achieve the SDGs, especially SDG 13 (Climate Action) and SDG 15 (Life on Land).

The implementation of green zakat has several advantages, such as cost-effectiveness, community-based approach, and a strong spiritual dimension.

However, this program also faces several weaknesses, such as a lack of supporting regulations, limited experts in the environmental field, and low public awareness. Other challenges include difficulties in collecting data on beneficiaries, budget constraints, and a lack of collaboration with the green finance

sector. Nevertheless, the potential for developing green zakat is enormous. Opportunities can be maximized through integration with productive waqf, cooperation with the green energy sector, and the creation of impact indicators that can measure the effectiveness of the program in a more accountable manner.

Thus, green zakat emerges as a new approach that connects Islamic spiritual values with global needs related to environmental sustainability. This concept not only expands the meaning of zakat in modern society, but also makes a real contribution to protecting the environment and improving the quality of life of mustahik. This study also makes a new contribution by directly linking zakat with environmental issues, a topic that is still rarely discussed in contemporary literature. Therefore, green zakat has strategic potential to be further developed as a comprehensive solution in facing socio-ecological challenges in the modern era

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