

# **Analisis hukum Islam terhadap pengembangan wakaf berbasis sukuk untuk pemberdayaan tanah yang tidak produktif di Indonesia**

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Waqf has more flexibility than zakat so that the form of waqf will continue to grow in accordance with the times. The development of the waqf must still be in the corridor of the Shari'a so that the value of *ubudiyah* and *iqtishadiyah* remain. The potential of waqf land in Indonesia is so large, making the number of unproductive waqf land due to limited aspects of funding and management. Sukuk-based waqf innovation launched in early 2017 by the Government in order to maximize the potential of waqf land in Indonesia, only the legal aspects of sukuk itself are legally still legitimate. The methodology used is qualitative research methods through literature study, with normative juridical research types and secondary data sources collected by documentary and interview methods and analyzed descriptively qualitatively so that the level of synchronization and feasibility of norms is known. The results of this study are that waqf and sukuk stand from 2 different contract goals, namely *tabarru* and *tijarah* contracts, which are combined in order to bring greater value to benefit. The position of the sukuk-based waqf law if it is built on the contract of sukuk *ijarah* which is almost similar to *bai al-wafa* according to the *jumhur ulama* is prohibited, except for Hanafi schools that allow it. This is in line with the DSN fatwa regarding sukuk and Article 112-113 of the KHES regarding *Bai al-Wafa*. Apart from differences of opinion in the context of *fiqh*, it is necessary to pay attention to the clear regulatory aspects that underlie sukuk-based waqf, pay attention to the administration of waqf assets both land and building certificates and waqf certificates and attention to sharia legality aspects so that the main purpose of waqf for the benefit of the people can still achieved without reducing the value or the form of waqf assets

Wakaf memiliki fleksibilitas yang lebih dibandingkan zakat sehingga bentuk wakaf akan terus berkembang sesuai dengan perkembangan zaman. Perkembangan wakaf tersebut tetap harus dalam