

## ABSTRACT

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Every taxpayer has the obligation to pay taxes to the state in accordance with the assets owned. So honesty in informing the actual amount of wealth to the state is important. Not justified in manipulating the amount of wealth only to reduce the amount of tax payable. It is an unjust act because taxes paid to the state for the purpose of general benefit. But, there are some taxpayers who use tax haven policy to minimize the amount of tax payable increasingly widespread. This is a challenge for Indonesia that is a Muslim citizen majority. So it is necessary to the Islamic law perspective about this phenomenon.

The purpose of this research is to analyze the concept of tax haven in tax haven countries, and to reveal the perspective of Islamic law on tax haven. This research is a normative legal research using statute and conceptual approach. The source of the material law is using secondary material law consisting of books, and studies in the form of thesis, or dissertation, as well as several journals, and so on.

The results of this study indicate that the concept of tax havens conflict with the sharia principles, so that in Islamic law perspective, that tax haven as it is not permissible to be used. Because of utilizing tax haven to minimize the amount of tax payable to the state is *zalim*. In addition, the transaction is often encountered manipulation and the element of *riba* in the bank system in tax haven countries. And also, tax haven also not transparent in their activities. Thus, it is often used by criminals to save money from corruption, drug trafficking, money laundering and so on.