

## **ABSTRACT**

Umus Siti Salamah, NIM 10210066, 2014. Post Zakat and Tax Law Relationships in act No. 23 Year 2011 on Zakat Management (Case Study in National Zakat Board Malang and Tax Office Primary Kepanjen Malang). Thesis. AL-ahwal Al-shakhsiyyah Department, Faculty of Sharia, Islamic State University Maulana Malik Ibrahim Malang. Lecturer: Dr. Sudirman, M.A.

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### **Keywords: Relationships, Zakat, Tax.**

Relation of zakat and tax was first introduced in Act No. 38 of 1999 on Zakat Management, which has now been replaced by Law No. 23 of 2011. The Zakat serve as the solution of economic problems of Muslims through policies of zakat as a deduction from taxable income. In order to achieve the objectives established charity National Zakat Board (BAZNAS). As for the tax agency is governed by the Tax Office and in general have a relationship administratively in implementing Law No. 23 of 2011.

Problems studied were: 1) What is the difference between Act No. 38 of 1999 and Act No. 23 of 2011 relating to zakat and taxes? 2) How is the relation of zakat and post tax Act No. 23 of 2011 in BASNAZ Malang and Tax Office Primary Kepanjen Malang? This research includes empirical legal research conducted based on the data in the field as a primary source. The approach of this study used a qualitative descriptive approach. In this study the method of analysis used is the historical comparative analysis.

The conclusion of this study were: 1) The fundamental difference between the Law No. 38 of 1999 and Act No. 23 of 2011 associated with the charity and include the tax authority in the establishment and LAZ BAZNAS, authority in the management of zakat, zakat accountability for the management conducted by BAZNAS and LAZ as well as the centralization of the government by positioning BAZNAS higher than LAZ, 2) the relationship between BAZNAS and Tax Office post-Law No. 23 In 2011, an administrative nature as proof of payment of zakat is paid can affect the amount of taxable income must be paid to the tax office. This is regulated in Law No. 38 of 1999, which was later reaffirmed in the Government Regulation No. 60 Year 2010 concerning Zakat or compulsory religious contribution that can be deducted from gross income, Act No. 23 of 2011 on Zakat Management and the Director General of Taxation Regulation No. PER-15 / PJ / 2012. making rules are mutually reinforcing. Thus, the community is expected to play an active role in the implementation of Law No. 23 of 2011 with proof of payment of zakat to the tax office so that the burden of the tax to be paid by the public to be lighter.