

## ABSTRACT

**Bachtiar, Muhammad Yusuf, 09220061, Import Duty In Indonesia, Islamic Law Review and Law. 17 of 2006 on the Amendment Law No. 10 of 1995 On Customs. Thesis, Department of Business Law of Sharia, Sharia Faculty, State Islamic State University (UIN) of Maulana Malik Ibrahim Malang, Supervisor: Dr. H. Badruddin, M.Hi**

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**Keywords, Regulation, Import Duties, Sharia**

**Entry import cost is one kind of charges under authority of Directorate General of tariff and tax, it has big role either in country income and protection towards state industry from attack of abroad industry. Basic law of tax import charges is regulated in section 12 Law No 10 1995 about customs then it changes as regulated in Law No. 17 2006 about Changes Law No. 10 1995 about customs.**

**In civilization and treasure history of Islam, besides zakat, kharaj and jizyah as charges towards society, there is also tax entry import which has variety of value begins from tax for kafeerharbi in the amount of 1/10, dzimmi 2/10, and for muslims is 4/10. In this case, there are pro and contra about realization of tax entry import for muslims.**

**The focus of research is Law of Import Tax in Indonesia considered from Islam law side. This research has objective to know that decision about charges of tax import at right now is suitable with policy in Islamic khalifah. Is it's suitable, what makes it suitable. If it's different what make it different.**

**This research uses library research by using laws approach and conceptual approach also contents approach. This research produces summary and conclusion that decision about tax import in indonesia is suitable with concept of 'usyr in Islam law. The thing make it different is usage of religion state in khalifah era, but indonesia uses nation-state.**