Locus: Jurnal Konsep Ilmu Hukum
E-ISSN : 2809-9265
Volume 5, Nomor 1, Maret 2025

Legal Innovations in the Sharia Fiscal System in Aceh: Towards the Integration of Zakat and Taxation

[a,*]Fuadi, [b.]Andi Rachmad, [c.]Zaki Ulya.

[a.] Faculty of Law, Samudra University, Aceh.
[*]corresponding author, email: fuadi@unsam.ac.id

https://doi.org/10.56128/jkih.v5i1.435

ABSTRACT

This article examines the potential for integrating zakat and taxation within Aceh's unique Sharia fiscal system. With Aceh's special autonomy and the application of Sharia law, there is a significant opportunity to harmonize zakat (Islamic almsgiving) and taxes as part of a more inclusive, equitable fiscal system. This integration is seen as a potential solution to address fiscal challenges, reduce reliance on central government transfers, and promote local economic independence. The paper explores the legal and institutional frameworks that govern zakat collection and tax policies in Aceh, identifying key opportunities for synergy between the two systems. Additionally, it discusses the challenges of reconciling national tax laws with regional Sharia regulations, the administrative hurdles of coordinating zakat data with tax authorities, and the potential for creating incentives for taxpayers to contribute zakat. The article concludes by proposing a framework for implementing a more integrated system that enhances the fiscal self-sufficiency of Aceh, supports social justice, and aligns with Islamic principles of wealth distribution. This study provides valuable insights into how regional autonomy and Sharia law can be leveraged to create a more holistic and sustainable fiscal policy in Aceh.

Keyword: Aceh, Legal innovation, Sharia fiscal, Tax, Zakat.

ABSTRAK

Aceh sebagai daerah istimewa dengan kekhususan dalam penerapan Syariat Islam telah menetapkan zakat sebagai kewajiban hukum positif melalui Qanun Aceh. Salah satu inovasi penting adalah upaya menjadikan zakat tidak hanya sebagai kewajiban agama, tetapi juga sebagai instrumen fiskal yang terintegrasi dengan sistem perpajakan dan sumber Pendapatan Asli Daerah (PAD). Artikel ini bertujuan untuk menganalisis inovasi hukum fiskal syariah di Aceh dalam perspektif integrasi zakat dan pajak serta relevansinya dengan hukum nasional. Dengan pendekatan yuridis-normatif dan analisis terhadap Qanun Aceh serta regulasi nasional terkait pajak dan keuangan daerah, artikel ini menunjukkan bahwa meskipun secara normatif terdapat peluang integrasi zakat sebagai pengurang pajak dan PAD, implementasinya masih menghadapi hambatan struktural dan yuridis. Integrasi yang ideal memerlukan sinkronisasi antara peraturan daerah dan peraturan perundang-undangan nasional serta penguatan kelembagaan Baitul Mal. Kajian ini merekomendasikan pembentukan kerangka hukum nasional yang mengakui zakat sebagai bagian dari sistem fiskal formal dalam wilayah otonomi khusus berbasis syariah.

Kata Kunci*: Aceh, Fiskal syariah, Inovasi hukum, Pajak,Zakat.*

Article History
Received: February 28, 2025 --- **Revised**: March 10, 2025 --- **Accepted**: March 20, 2025

1. Introduction

Aceh is the only province in Indonesia that constitutionally has specificity in the implementation of Islamic Sharia through Law No. 11/2006 on the Government of Aceh. This specificity authorizes the Government of Aceh to form local laws and regulations or

ISSN 2809-9265 **Locus: Jurnal Konsep Ilmu Hukum**
Vol.5, No.1, Maret 2025, 29-40

qanun, including in the field of zakat management. One of the important instruments in the sharia legal system in Aceh is zakat, which is not only positioned as a religious obligation, but also regulated legally as a positive legal obligation. (Mardani, 2013)

Along with the increasing need for independent and sustainable sources of financing, the idea of making zakat part of the regional fiscal system has emerged. In this case, zakat not only acts as an instrument of Islamic philanthropy, but also as a potential tax deduction and source of Regional Original Revenue (PAD) as stipulated in Article 180 paragraph (1) letter d of Law Number 11/2006 on the Government of Aceh. This idea opens a new space in the framework of integration between the national legal system and the sharia legal system, especially in the domain of taxation and regional finance (Anshori, 2021).

However, the integration between zakat and tax still faces various problems, both normatively and implementatively. At the national level, Law No. 23/2011 on Zakat Management does not explicitly regulate zakat as a component of PAD. On the other hand, although zakat paid through official institutions can be used as an income tax deduction, technical mechanisms and national fiscal policies are not yet fully aligned with the spirit of sharia-based fiscal decentralization in Aceh (Rofiq, 2020).

The framework in this study is built on a multidimensional approach to the legal system, local finance, and Islamic law. In the context of Aceh, which has the specificity of implementing Islamic law, the integration between zakat and tax does not only concern the technical aspects of financial administration, but also touches on legal issues, policy politics, and Islamic normative values.

First, the theory of legal system and legal innovation becomes the basis in assessing the extent to which the Aceh Government updates or reconstructs legal norms to make zakat as part of the regional fiscal system. The innovation will be seen in terms of regulatory structure (qanun and implementing regulations), legal substance (content and principles of norms), and legal culture (community and institutional responses).

Second, the theory of legal pluralism is used to explain the position of zakat law within the framework of the relationship between national law and sharia-based regional law. In this case, the concept of Aceh's special autonomy opens space for the applicability of Islamic legal norms, but remains within the coordination of the national legal system. The tension and meeting point between national regulations (such as Zakat Management Law and Income Tax Law) and qanun in Aceh are analyzed.

Third, Islamic fiscal theory provides a substantive perspective on the role of zakat as an Islamic fiscal instrument aimed at creating social justice and wealth distribution. Zakat not only has a worship function, but also fiscal and social functions that can sustain regional development.

Fourth, the theory of zakat and tax integration will be used to examine the possibility and limitations of zakat as a tax deduction or even as a tax substitute for Muslims. In the context of Aceh, this integration is directed at optimizing zakat as a source of local revenue and designing fiscal mechanisms that do not overlap but strengthen each other.

From the four theoretical frameworks, this research will analyze two main focuses: (1) how legal innovation is conducted by the Government of Aceh to integrate zakat in the local fiscal system; and (2) how the relevance and compatibility of such innovation in the context of the national legal system; (3) how the legal challenges and implementation of Zakat-Tax Integration in Aceh. This framework will be used to assess the juridical strength, implementation effectiveness, and potential systemic integration between zakat and tax in Aceh.

2. Method

This research is a normative juridical study that analyzes the legal norms and principles governing zakat, taxation, and regional finance, particularly in the context of Aceh's legal specificity within the national legal system. Primary legal sources include laws such as Law No. 11/2006 on the Government of Aceh, Law No. 23/2011 on Zakat Management, Law No. 36/2008 on Income Tax, and relevant Aceh Qanuns on Baitul Mal and zakat. Secondary sources include legal literature, journals, and policy documents. Data were collected through document analysis and examined qualitatively by interpreting legal norms and assessing their alignment with the principles of sharia fiscal integration and regional autonomy. A conceptual approach is also employed to explore Islamic fiscal theory, the zakat-tax relationship, and sharia-based public financial governance, aiming to provide a comprehensive understanding of Aceh’s legal innovations and their national implications.

3. Result & Discussion

A. Legal Innovation of Aceh Government in Integrating Zakat into Regional Fiscal System

The Aceh government, as a regional entity with specificity in the implementation of Islamic law, has the constitutional authority to form qanun as a form of local regulation that regulates various aspects of community life, including in the management of zakat. This specificity is given by Law No. 11/2006 on the Government of Aceh (UUPA), which is the main legal basis for Aceh in formally implementing the Islamic legal system (Azra, 2010; Ichwan, 2011). One prominent form of legal innovation is the regulation of zakat not only as a personal worship obligation (*'ubudiyah*), but also as a local financial instrument that has public (*mu'amalah*) and fiscal dimensions.

Aceh Qanun No. 10/2018 on Baitul Mal is a concrete manifestation of this innovation. In this qanun, zakat is positioned as one of the sources of regional financial revenue managed by an official government institution, Baitul Mal Aceh. This is different from the general approach in other parts of Indonesia, where zakat is still considered a non-fiscal religious affair. This Qanun not only regulates the institutional governance of zakat,

ISSN 2809-9265 Locus: Jurnal Konsep Ilmu Hukum
Vol.5, No.1, Maret 2025, 29-40

but also encourages strengthening the function of zakat in the regional development structure (Sari, 2020).

Furthermore, Article 180 paragraph (1) letter d of Law Number 11/2006 states that zakat can be used as one of the sources of Regional Original Revenue (PAD). This is an explicit recognition at the national level of the potential of zakat as a component of Aceh's regional fiscal (Anshori, 2021). Based on this provision, the Government of Aceh has taken a number of normative and institutional steps: establishing Baitul Mal as the official local zakat amil, regulating the mechanism of collecting and distributing zakat, and developing strategies to integrate zakat into the regional development planning and budgeting system (Yusdani, 2020).

However, this legal innovation still faces challenges. First, juridically, there is still ambiguity between central and regional fiscal authority, especially in terms of zakat's status as PAD, which has not been explicitly accommodated in Law No. 23/2014 on Regional Government or Law No. 1/2022 on Central and Regional Financial Relations (Rofiq, 2020). Second, from the institutional side, the management of zakat by Baitul Mal still faces various obstacles such as limited competent human resources, not optimal zakat information system, and low level of muzaki (zakat payer) compliance (Ismail & Rasyid, 2019). Third, in terms of regulatory substance, there is no detailed regulation regarding the integration mechanism between zakat revenue and formal fiscal system such as APBA, especially in the aspect of synchronization with the regional financial budgeting and reporting system.

From the perspective of legal innovation theory, as proposed by Teubner (1993) and Friedman (1975), the Aceh Government's efforts can be seen as a form of legal transplantation and legal modification based on local values (Islam and Acehnese customs) combined with the national legal system. However, for this innovation to be effective and sustainable, it requires cross-sectoral policy consistency and strengthening vertical coordination between local and central government in developing synergistic legal norms.

There are several steps that must be followed up to find a solution to the juridical ambiguity between the Center and the Regions:

1) Reformulation of national legislation: The central government needs to amend or update regulations such as Law No. 23 Year 2014 and Law No. 1 Year 2022 to accommodate the specificity of sharia-based regions such as Aceh, especially in terms of explicitly recognizing zakat as part of PAD.

2) Drafting derivative regulations: The Aceh government together with the Aceh parliament can draft a special qanun on the integration of zakat and tax by containing clauses that outline its fiscal consequences and aligning it with national regulations through vertical harmonization.

3) Institutional advocacy and intergovernmental dialog: The Government of Aceh needs to strengthen legal advocacy to the central government through official forums such

as the Ministry of Home Affairs and the Ministry of Finance so that the zakat specificity clause can be accommodated in the national financial system as a form of recognition of Aceh's special autonomy.

Solutions to Institutional Constraints:

1) Strengthening the capacity of Baitul Mal's human resources: Through cooperation with universities, training institutions, and national zakat organizations, regular training is conducted in aspects of zakat management, sharia accounting, information technology, and digital literacy.

2) Digitalization of zakat information system: The Aceh government needs to develop an integrated web and mobile-based zakat information system (such as Sistem Informasi Zakat Aceh/SIZKA) that allows muzaki to pay zakat online, monitor the distribution, and get fiscal incentives (e.g. e-proof for tax deduction).

3) Public campaign and muzaki incentives: To improve muzaki compliance, there is a need for educational campaigns based on mosques, local media, and schools, as well as incentives such as public recognition, exemplary muzaki awards, and more integrated tax deductions.

Solution to the Lack of Technical Budgeting Regulations:

1) Preparation of technical guidelines for the integration of zakat in APBA: The Aceh Government needs to draft a Governor Regulation or Technical Qanun that explains how to calculate, record, and use zakat funds in local planning and budgeting in an accountable and transparent manner.
2) Collaboration with BPKP and Inspectorate: In order for zakat funds to be fiscally accountable, supervisory collaboration with state financial supervisory institutions is important to avoid overlapping between zakat funds and regular APBA funds.
3) Regular policy research and evaluation: An academic and practical-based monitoring and evaluation mechanism should be developed to periodically assess the effectiveness of this integration from legal, social and economic aspects.

B. Relevance and Compatibility of Zakat and Tax Integration in the National Legal System

The issue of integration between zakat and tax has become one of the important discourses in the development of Indonesia's fiscal law, especially with the emergence of special regional efforts such as Aceh that develop a sharia-based fiscal system. In this context, zakat is not only seen as an individual act of worship, but also as a potential public resource that has a fiscal contribution.

However, in national practice and regulation, the integration of zakat and tax is still limited. Law No. 23/2011 on Zakat Management does regulate the management of zakat institutionally and professionally, but it does not declare zakat as part of the state financial system, let alone as an official component of Regional Original Revenue (PAD). On the other hand, in the context of taxation, zakat paid through a legal Amil Zakat Institution can be used as a deduction from taxable income, as stipulated in Article 22 of the Income Tax

ISSN 2809-9265 **Locus: Jurnal Konsep Ilmu Hukum**
Vol.5, No.1, Maret 2025, 29-40

Law (PPh) jo. Government Regulation No. 60 Year 2010. However, zakat has not been positioned as a tax substitute as practiced in some countries with more formal Islamic fiscal systems, such as Saudi Arabia and Pakistan (Al-Qaradawi, 2000; Kahf, 2015).

Theoretically, this shows a gap between the principle of legal pluralism and the practice of legal integration in Indonesia. The state recognizes the existence of zakat as a legal entity, but has not fully integrated it in the national fiscal architecture. As explained by Hooker (1975), legal pluralism in Indonesia tends to be state-centered which gives dominance to the state legal system, while Islamic law is positioned as a complementary system that is normative and social in nature.

As a result, the effort to integrate zakat and tax in Aceh, although locally has a strong legal basis through Qanun and Law No. 11/2006, still operates within the boundaries of unsynchronized national regulations. The absence of explicit norms regulating zakat as part of the national fiscal design makes Aceh's legal innovation face obstacles at the implementation level, including in terms of budget recording, fiscal reporting, and coordination between fiscal institutions.

To answer this challenge, policy harmonization between central and regional governments is required, which includes revision of national taxation regulations by considering the characteristics of sharia-based regions. In addition, strengthening the normative basis can be done through the issuance of implementing regulations that technically regulate the integration of zakat into the state financial system, both in the form of a broader tax deduction (for individual and corporate muzaki) and a mechanism for sharing fiscal authority in the context of decentralization (Mubarok & Salim, 2020).

From the perspective of maqashid al-shariah and Islamic fiscal theory, the integration of zakat and tax has ideological and practical compatibility. Zakat, as an instrument of wealth redistribution, aims to fulfill the principles of *taqwim al-iqtisad* (economic balancing) and *tahqiq al-'is al-ijtima'iyyah* (achievement of social justice), in line with the main objectives of modern tax systems (Chapra, 2000). Thus, this integration is not intended to replace the national tax system, but as an integrative-complementary measure that adapts the fiscal system to the local values and norms of Muslim society, particularly in Aceh.

C. Legal Challenges and Implementation of Zakat-Tax Integration in Aceh

While there is great potential to integrate zakat and tax in Aceh, there are several legal and implementation challenges that need to be addressed to ensure the success of this sharia-based fiscal system. These challenges include legal, administrative, and socio-political aspects that affect the effectiveness of integrating the two systems.

1) Legal Challenges: Regulatory Dualism

One of the main challenges in the integration of zakat and tax in Aceh is the dualism of regulations between the sharia law applicable in Aceh and the national law governing taxes. Although Aceh has special authority to regulate zakat through Qanun Aceh and

Baitul Mal, the national tax law still does not fully accommodate zakat as an automatic deduction from tax obligations. For example, although the Income Tax Law (PPh) provides incentives for zakat paid through official institutions, the deduction is only administrative and does not have an immediate effect as other taxes do (Rofiq, 2020).

In addition, although Aceh's Qanun stipulates that zakat is a legal obligation, its implementation has not been fully synchronized with existing national legal provisions. This difference often causes legal uncertainty in handling cases involving zakat and tax obligations, both in terms of administration and law enforcement. For example, there is no provision that regulates in detail the supervision and sanctions that should be imposed on taxpayers who also do not fulfill their zakat obligations, which are often seen as separate obligations (Mardani, 2013).

2) Administrative Challenges: Synchronizing Data and Procedures

From the administrative side, the biggest challenge in the integration of zakat and tax is data synchronization between Baitul Mal Aceh and the Directorate General of Taxes (DGT). So far, data on zakat obligations recorded in Baitul Mal has not been integrated with the tax administration system managed by the DGT. This causes uncertainty in verifying whether a taxpayer has fulfilled their zakat obligations or not, so that the potential for tax reduction through zakat cannot be maximized (Ascarya & Yumanita, 2020).

To overcome this challenge, it is necessary to develop an integrated information system between Baitul Mal and DGT, which allows access to valid zakat data quickly and accurately. In addition, training is needed for officers in both institutions to understand the procedures and rules relating to the management of zakat as part of fiscal obligations, so that this integration can run effectively.

3) Socio-Political Challenges: Community Resistance and Taxpayer Participation

Socio-politically, the biggest challenge lies in the resistance of some people to the tax obligation and its potential merger with zakat. Many people see tax as a secular state obligation, which is not in line with Islamic principles. Therefore, the integration of zakat in the tax system should be done with an approach that is more sensitive to the religious values and beliefs of the community, as well as by providing more in-depth education on the benefits of zakat in the social and economic life of the community (Ichwan, 2011).

In addition, the level of taxpayer participation in paying zakat is also a big challenge. Although most Muslims in Aceh realize the importance of zakat, many still do not understand that zakat managed by Baitul Mal can help alleviate tax obligations. Therefore, a broader socialization program is needed to educate the public about the importance of zakat as a social contribution and also as part of fiscal obligation that is beneficial for regional development.

ISSN 2809-9265 **Locus: Jurnal Konsep Ilmu Hukum**
Vol.5, No.1, Maret 2025, 29-40

4) Financial Challenges: Financing and Management of Zakat Funds

On the financial side, the management of zakat funds also faces challenges in terms of transparency and accountability. Although Baitul Mal Aceh has a system to manage zakat, there is still potential for misuse or inaccuracies in the allocation of zakat funds. Therefore, it is important to improve the monitoring and accountability system in the management of zakat so that the collected funds can be used optimally and in accordance with the objectives of Islamic law (Government of Aceh, 2021).

In the Aceh government system that implements Islamic law, zakat has a very strategic position, not only as a worship obligation, but also as part of the public finance system. Through Aceh Qanun No. 10/2018 on Baitul Mal, zakat is explicitly stipulated as one of the sources of Regional Original Revenue (PAD), which means that its management is within the scope of regional financial interests.

In this context, the misuse of zakat funds should no longer be qualified as a general criminal offense, but rather falls into the category of corruption crimes, because it involves public funds that have been regulated in the local government legal system.

In the Aceh government system that implements Islamic law, zakat has a very strategic position, not only as a worship obligation, but also as part of the public finance system. Through Aceh Qanun No. 10/2018 on Baitul Mal, zakat is explicitly designated as one of the sources of Regional Original Revenue (PAD), which means that its management is within the scope of regional financial interests.

In this context, the misuse of zakat funds should no longer be qualified as a general criminal offense, but rather falls into the category of corruption crimes, because it involves public funds that have been regulated in the legal system of local government. *"Because zakat has been positioned as part of the legal system of local finance in Aceh, then violations against it, especially in the form of misuse or embezzlement, must be seen as criminal acts against state finances, which deserve to be subject to the legal regime of corruption."* (Fuadi, 2020, p 87)

This opinion strengthens the argument that zakat not only has a religious dimension, but also a strong juridical-fiscal dimension in local financial governance. Therefore, law enforcement officials in Aceh-both those based on national law and sharia law-should adopt a more progressive and targeted legal approach in cracking down on crimes against zakat funds.

This approach is also in line with the spirit of Law No. 31 Year 1999 jo. Law No. 20 of 2001 on the Eradication of Corruption, which states that any act that harms state/regional finances due to abuse of position or authority, is included in the category of corruption.

Furthermore, the placement of zakat crimes into the realm of corruption is also part of the effort to strengthen the principles of *maqashid al-shariah*, especially in the aspect of protecting wealth (*ḥifẓ al-māl*). This is important so that people have full trust in the Baitul Mal institution and support the optimization of zakat as part of a fair, transparent and accountable fiscal structure (Kamali, 2008).

4. Closing

4.1. Conclusion

Based on the discussion of two main issues, namely the legal innovation of the Government of Aceh in integrating zakat into the regional fiscal system and the relevance and compatibility of such integration within the national legal framework, the following conclusions can be drawn:

1) Legal innovation by the Government of Aceh in managing zakat as part of the regional fiscal system shows significant progress in building a sharia-based fiscal system. Through regulations such as Qanun Aceh No. 10/2018 and institutional strengthening of Baitul Mal, the Government of Aceh has attempted to make zakat a legitimate and structured source of local revenue. However, the implementation of this policy still faces juridical, institutional, and technical obstacles, including limited human resources, digitalization systems, and optimal involvement of the muzaki community.
2) The relevance and compatibility of zakat and tax integration in the national legal system still need to be strengthened. Although zakat has been recognized as an income tax deduction in positive law, it does not yet have full legitimacy as a fiscal instrument within the framework of the national taxation system or fiscal decentralization. This reflects the gap between local aspirations (sharia) and the secular national legal structure. Therefore, policy harmonization between the central and local governments is needed, both through revision of national regulations and adjustment of implementing instruments so that the integration of zakat and tax can take place legally, effectively and sustainably.
3) The integration of zakat and tax in the sharia fiscal system in Aceh faces various complex challenges, from juridical, administrative, socio-political, and financial aspects. *First*, legally, there is still regulatory dualism between the sharia qanun in Aceh and the national law, which causes legal uncertainty, especially regarding the status of zakat as a deduction or substitute for tax obligations. This indicates the need for vertical harmonization between local and national laws so that this fiscal integration has a strong and operational legal basis. *Second*, from the administrative side, the absence of an integrated information system between Baitul Mal Aceh and the Directorate General of Taxes hampers the verification of zakat obligations as part of tax administration. This requires the development of an integrated data system, training of officers, and synchronized standard procedures.*Third*, socio-political challenges related to some people's resistance to tax and lack of understanding of the relationship between zakat and tax demand a more religious, inclusive and educative public communication strategy. Public involvement as muzaki needs to be improved through value-based approach and transparency. *Fourth*, from the financial aspect,

ISSN 2809-9265 **Locus: Jurnal Konsep Ilmu Hukum**
Vol.5, No.1, Maret 2025, 29-40

zakat management still faces transparency and accountability issues. Since zakat has become part of the Regional Original Revenue (PAD), then its misuse must be qualified as a corruption crime. This makes

Overall, sharia fiscal innovation in Aceh offers an important model for the development of a regional financial system that is responsive to local and religious values. However, the success of this model requires regulatory support from the central government and consistent implementation from local governments.

4.2. Recommendations

Based on the findings of this study, several recommendations can be proposed to strengthen the integration of zakat and taxation in Aceh:

1) Regulatory Harmonization: The Aceh government should collaborate with the central government to revise or harmonize laws governing zakat and taxation, ensuring that both systems can operate in tandem and provide legal certainty for the public.
2) Enhancement of Administrative Infrastructure: An improved information system is needed to integrate zakat and tax data between Baitul Mal Aceh and the Directorate General of Taxes (DJP). This system should allow for the automatic verification of zakat payments made by taxpayers so that these payments can be recognized as deductions from tax obligations.
3) Public Education and Outreach: Local governments and relevant institutions need to intensify educational programs aimed at raising public awareness about the benefits and obligations of zakat as part of a Sharia-based fiscal system. This is crucial to help the public understand the legitimacy of zakat as a state financial instrument and its potential to reduce tax burdens.
4) Transparency in Zakat Management: The management of zakat funds by Baitul Mal must adhere to high standards of accountability, including independent audits, to ensure that collected funds are used effectively and targeted appropriately.

By addressing these challenges, Aceh has the potential to become a model for integrating zakat and taxation within the national fiscal system—one that not only aligns with the principles of Islamic social justice but also supports the goal of a more autonomous and sustainable regional development.

Acknowledgments

This research was funded by Aksara Law Centre (ALC) through a research grant of Rp150,000,000 (one hundred and fifty million rupiah). The author expresses appreciation for this support, which greatly contributed to the implementation of the study

References

Al-Qaradawi, Y. (2000). *Fiqh al-Zakat: A Comparative Study*. Cairo: Al-Resalah Publishers.

Ali, M. (2015). *Zakat, Tax and Fiscal Policy: An Islamic Perspective*. Islamic Economic Studies, 23(2), 123–142. https://doi.org/10.12816/0019056

Anshori, A. G. (2021). *Hukum Zakat di Indonesia: Dinamika Legislasi dan Relevansi dengan Sistem Perpajakan*. Malang: Setara Press.

Ascarya, & Yumanita, D. (2020). *Reformasi Sistem Fiskal Berbasis Syariah: Potensi dan Tantangan Integrasi Zakat ke dalam Anggaran Negara*. Jakarta: Bank Indonesia Institute.

Badan Pusat Statistik Aceh. (2023). *Aceh Dalam Angka 2023*. BPS Provinsi Aceh. https://aceh.bps.go.id

Baitul Mal Aceh. (2022). *Laporan Tahunan Pengelolaan Zakat, Infak, dan Wakaf 2021–2022*. Banda Aceh: Baitul Mal Aceh.

Baznas. (2022). *Zakat Outlook 2022: Strategi Penguatan Peran Zakat dalam Pemulihan Ekonomi*. Jakarta: Badan Amil Zakat Nasional.

Chapra, M. U. (2000). *The Future of Economics: An Islamic Perspective*. Leicester: Islamic Foundation.

Direktorat Jenderal Pajak. (2021). *Statistik Pajak 2021*. Kementerian Keuangan Republik Indonesia.

Fuadi. (2020). *Zakat dalam Sistem Hukum Pemerintahan Aceh,* Jogyakarta: Deepublish.

Fauzia, A. (2013). *Faith and the State: A History of Islamic Philanthropy in Indonesia*. Brill.

Hooker, M. B. (1975). *Legal Pluralism: An Introduction to Colonial and Neo-Colonial Laws*. Oxford: Clarendon Press.

Ichwan, M. N. (2011). Official Ulema and the Politics of Re-Islamization: The Majelis Permusyawaratan Ulama, Shariatization and Contested Authority in Post-New Order Aceh. *Journal of Islamic Studies*, 22(2), 183–214. https://doi.org/10.1093/jis/etr001

Ismail, A. G., & Possumah, B. T. (2016). Integration of Islamic Social Finance with Islamic Commercial Finance in the Banking Sector. *International Journal of Islamic and Middle Eastern Finance and Management,* 9(1), 1–22. https://doi.org/10.1108/IMEFM-07-2014-0075

Ismail, M., & Rasyid, M. (2019). Evaluasi Kelembagaan Baitul Mal dalam Pengelolaan Zakat di Aceh. *Jurnal Ilmu Syariah*, 19(2), 143–162.

Kahf, M. (2002). *Economics of Zakah*. Jeddah: Islamic Research and Training Institute (IRTI).

Kahf, M. (2015). *Islamic Economics: Analytical Study of the Functioning of the Islamic Economic System*. Jeddah: IRTI.

Mahkamah Konstitusi Republik Indonesia. (2007). *Putusan Nomor 5/PUU-V/2007*. https://putusan.mahkamahkonstitusi.go.id

Mardani. (2013). *Hukum Pajak dan Zakat: Upaya Mencari Harmonisasi Peran Negara dan Agama dalam Keadilan Distribusi Kekayaan*. Jakarta: Kencana.

Mubarok, M., & Salim, H. (2020). Harmonisasi Regulasi Zakat dan Pajak dalam Sistem Fiskal Nasional: Studi Komparatif atas UU No. 23 Tahun 2011 dan UU No. 36 Tahun 2008. *Jurnal Hukum Islam Indonesia*, 8(1), 45–66.

Pemerintah Aceh. (2021). *Qanun Aceh Nomor 3 Tahun 2021 tentang Perubahan atas Qanun Aceh Nomor 10 Tahun 2018 tentang Baitul Mal*. Banda Aceh: Sekretariat Daerah Aceh.

ISSN 2809-9265 **Locus: Jurnal Konsep Ilmu Hukum**
Vol.5, No.1, Maret 2025, 29-40

Rofiq, A. (2020). Integrasi Zakat dalam Sistem Fiskal Indonesia: Perspektif Hukum dan Kebijakan Publik. *Jurnal Hukum Islam*, 18(2), 205–220. https://doi.org/10.14421/jhi.v18i2.2465

Sari, I. P., & Azhar, R. (2021). Analisis Tingkat Kepatuhan Muzaki terhadap Pembayaran Zakat melalui Baitul Mal Aceh. *Jurnal Hukum Islam*, 19(1), 77–92.

Uphoff, N. (1991). Fitting Projects to People. In Cernea, M. (Ed.), *Putting People First: Sociological Variables in Rural Development* (pp. 467–511). Oxford University Press.
