

DISHARMONY IN THE REGULATION OF ZAKAT AS A TAX DEDUCTION FROM THE PERSPECTIVE OF ACEH'S SPECIAL AUTONOMY REGION OF INDONESIA

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Abstract

The differences in zakat regulation between the national taxation system and the Aceh legal system raise significant legal and fiscal issues, particularly regarding the mechanism for its deduction from income tax. Within the national legal framework, zakat is positioned as *a tax deduction* from taxable income, as stipulated in the Income Tax Law and its implementing regulations. Conversely, Article 192 of Law Number 11 of 2006 concerning the Government of Aceh places zakat as a *tax credit*, as part of Aceh's special status in the application of Islamic law. This study aims to analyse the position of zakat in both legal regimes and examine the implications of regulatory disharmony and the absence of implementing regulations on the effectiveness of zakat as a fiscal instrument. The research method used is normative legal research with a legislative, conceptual, and comparative approach. The results of the study show that the differences in zakat deduction mechanisms are substantive, as they are based on distinct tax calculation structures and produce distinct fiscal impacts on taxpayers. Furthermore, Article 192 of the Aceh Government Law remains normatively valid as *lex specialis* and cannot be limited by Government Regulation No. 60 of 2010. However, in practice, the two mechanisms for reducing zakat as income tax deductions have not been implemented at all due to the lack of harmonisation of regulations and adequate administrative mechanisms.

Keywords: Aceh, Income Tax, Taxable income, Tax payable, and Zakat

Abstrak

Perbedaan peraturan zakat antara sistem perpajakan nasional dan sistem hukum Aceh menimbulkan masalah hukum dan fiskal yang signifikan, terutama terkait mekanisme pengurangannya dari pajak penghasilan. Dalam kerangka hukum nasional, zakat diposisikan sebagai *pengurangan pajak* dari penghasilan kena pajak, sebagaimana diatur dalam Undang-Undang Pajak Penghasilan dan peraturan pelaksanaannya. Sebaliknya, Pasal 192 Undang-Undang Nomor 11 Tahun 2006 tentang Pemerintahan Aceh menempatkan zakat sebagai *kredit pajak*, sebagai bagian dari status khusus Aceh dalam penerapan hukum Islam. Penelitian ini bertujuan untuk menganalisis posisi zakat dalam kedua sistem hukum tersebut dan meneliti implikasi ketidakharmonisan regulasi serta ketidakhadiran peraturan pelaksana terhadap efektivitas zakat sebagai instrumen fiskal. Metode penelitian yang digunakan adalah penelitian hukum normatif dengan pendekatan legislatif, konseptual, dan komparatif. Hasil penelitian menunjukkan bahwa perbedaan mekanisme pengurangan zakat bersifat substantif, karena didasarkan pada struktur perhitungan pajak yang berbeda dan menghasilkan dampak fiskal yang berbeda bagi wajib pajak. Selain itu, Pasal 192 Undang-Undang Pemerintah Aceh tetap berlaku secara normatif sebagai *lex specialis* dan tidak dapat dibatasi oleh Peraturan Pemerintah Nomor 60 Tahun 2010. Namun, dalam praktiknya, kedua mekanisme pengurangan zakat sebagai pengurangan pajak penghasilan sama sekali belum diterapkan karena ketidakharmonisan peraturan dan mekanisme administratif yang memadai.

Kata kunci: Aceh, Pajak Penghasilan; Penghasilan kena pajak; Pajak terutang dan Zakat

INTRODUCTION

The conceptual distinction between zakat as a deduction from taxable income and as a deduction from income tax payable has led to significant debate over its enforcement, which, to date, has not been optimally implemented. Normatively, both concepts stem from the same objective: to recognise the obligation to pay zakat as part of the public financial system. However, in practice, there are fundamental differences between the zakat provisions in the National Income Tax Law and those applicable in Aceh

under Article 192 of Law Number 11 of 2006 concerning the Government of Aceh.¹

The integration of zakat and the national taxation system is an effort by the government to harmonise religious obligations with state obligations. Zakat is seen as a spiritual obligation that distributes welfare among the people, while tax is a legal obligation of citizens to support national development financing. Although based on different norms, both share similar objectives in social and economic terms: protecting, developing, and improving society's welfare.²

In the national taxation system, zakat paid through official zakat management institutions is recognised as a deduction from taxable income. Consequently, zakat only reduces the tax base before the amount of income tax payable is calculated.³ In contrast to this provision, under the law applicable in Aceh, zakat under Article 192 of the Aceh Government Law is treated as a deduction from income tax payable, not from taxable income. This difference has significant legal and fiscal implications because it directly affects the amount of tax payable by taxpayers.⁴

This difference in zakat treatment raises legal issues regarding the consistency between regional regulations derived from Aceh's special status and national legal norms, particularly the Income Tax Law. From the perspectives of constitutional law and tax law, this regulatory difference has implications for the principles of fiscal justice and legal certainty, as Muslim taxpayers in Aceh are in a different position than those in other regions. In addition, the disparity in the zakat deduction mechanism affects the effectiveness of zakat as a public financial instrument.⁵

¹ Chairul Fahmi, 'Revitalisasi Penerapan Hukum Syariat Di Aceh (Kajian Terhadap UU No.11 Tahun 2006)', *TSAQAFAH* 8, no. 2 (2012), <https://doi.org/10.21111/tsaqafah.v8i2.27>.

² Slamet Wahyudi, Muhammad Saddam, and Syahril Djaddang, 'Faktor-Faktor Yang Mempengaruhi Persepsi Masyarakat Muslim Terhadap Zakat Sebagai Pengurang Pajak', *Jurnal Ilmiah Akuntansi Kesatuan* 9, no. 1 (2021), <https://doi.org/10.37641/jiakes.v9i1.499>.

³ Nanda Suryadi, 'Zakat Sebagai Pengurang Penghasilan Kena Pajak', *Syarikat: Jurnal Rumpun Ekonomi Syariah* 4, no. 2 (2021), [https://doi.org/10.25299/syarikat.2021.vol4\(2\).8483](https://doi.org/10.25299/syarikat.2021.vol4(2).8483).

⁴ Faisal, Mukhlis, Jamaliddin, Manfatisyah, Fitri Maghfirah, "Jurnal Hukum Keluarga and Hukum Islam Volume, No Title, 7, no. 1 (2023): 126-45, <https://doi.org/10.22373/sjhk.v7i1.13993>.

⁵ Ardenilos, Busrianto, "The Existence of Special Regional Regulations and Qanun in Administration", *THE EXISTENCE OF SPECIAL REGIONAL REGULATIONS AND QANUN* Program Pascasarjana et al., *THE EXISTENCE OF SPECIAL REGIONAL REGULATIONS AND QANUN*, 01, no. 02 (2019).



The provisions on zakat in the Aceh qanun normatively constitute a special law that should override the general provisions of the Income Tax Law to the extent they regulate the same matters within the scope of regional specificity.⁶ This principle aligns with the principle of *lex specialis derogat legi generali* and with the mandate of Article 192 of the Aceh Government Law, which grants Aceh the authority to regulate and manage zakat as part of the implementation of Islamic law. However, neither the provisions of Article 192 of the Aceh Government Law nor the implementation of Government Regulation No. 60 of 2010 concerning Zakat or Religious Donations that can be Deducted from Gross Income have been implemented at all. This ineffectiveness has caused disharmony between the regulation of zakat as a deduction from income tax payable in Aceh and the provision of zakat as a deduction from taxable income in national law.⁷

This condition indicates a gap between the legal norms governing zakat and its actual implementation. This gap is reflected in the absence of a unified mechanism for applying zakat within the national and regional taxation systems, which could lead to legal uncertainty and fiscal injustice for taxpayers. Therefore, the main issue in this study relates to the position of zakat in national law and in Aceh law, particularly regarding the difference between zakat as a deduction from taxable income and as a deduction from income tax payable, as well as how the difference in the tax deduction mechanism has legal consequences for taxpayers.

In line with these issues, this study aims to explain the position of zakat as a deduction for income tax payable in the Aceh legal system as stipulated in Article 192 of the Aceh Government Law and its supporting technical regulations, as well as the position of zakat as a deduction for taxable income within the national legal framework based on the Income Tax Law and its implementing regulations. In addition, this study also aims to analyse how regulatory disharmony and the absence of implementing rules governing the

⁶ Ida Friatna, Chairul Fahmi, and Azka Amalia Jihad, 'A Challenge and Development of Corporate Zakat Distribution on Shari'ah Commercial Banks in Nanggroe Aceh Darussalam', *Al-Amwal : Jurnal Ekonomi Dan Perbankan Syari'ah* 17, no. 1 (May 2025): 1, <https://doi.org/10.70095/alamwal.v17i1.18465>.

⁷ Chairul Fahmi, 'Pajak Dalam Syariat Islam : Kajian Normatif Terhadap Kedudukan Wajib Pajak Bagi Muslim', *EKBISI: Jurnal Ekonomi Dan Bisnis Islam* 5, no. 1 (2010).



legality and application of zakat as a public financial instrument within the framework of Aceh's special autonomy.⁸

DATA AND METHODS

This study uses a normative legal research method, which focuses on the assessment of principles, norms, and applicable laws and regulations.⁹ This approach is used to analyse and interpret the differences between the concept of zakat as a deduction from taxable income and zakat as a deduction from income tax payable as stipulated in Law No. 36 of 2008 concerning Income Tax and Article 192 of Law No. 11 of 2006 concerning the Government of Aceh (UUPA).

The data used in this study consists of primary legal materials, including Aceh Qanun legislation, Indonesian Minister of Finance regulations governing zakat provisions and the national taxation system, and governor regulations. Secondary legal materials include scientific literature such as books, law journals, research results, and expert opinions related to tax law, Islamic law, and regional fiscal policy. Tertiary legal materials include legal dictionaries, encyclopaedias, and other supporting sources that explain the legal terms and concepts used.

The data obtained were analysed using a descriptive qualitative approach, namely by interpreting and systematically describing legal norms to identify the legal principles underlying the regulation of zakat in the national and regional taxation systems. This analysis was carried out using three approaches: The statute approach, to examine the legal rules that form the basis of the research; the conceptual approach, to understand the concepts of zakat and tax from the perspective of Islamic law and national law; and the comparative approach, to compare the position of zakat in the national taxation system with the Aceh fiscal system.

This study did not involve direct participation by research subjects, as all data were obtained from legal documents and academic literature. Nevertheless, research ethics principles were upheld by using credible and accurate legal and scientific sources, which were carefully and responsibly cited in accordance with applicable academic rules.

⁸ Chairul Fahmi and Syarifah Riyani, 'ISLAMIC ECONOMIC ANALYSIS OF THE ACEH SPECIAL AUTONOMY FUND MANAGEMENT', *Wahana Akademika: Jurnal Studi Islam Dan Sosial* 11, no. 1 (July 2024): 1, <https://doi.org/10.21580/wa.v11i1.20007>.

⁹ Muhammad Siddiq Armia, *PENENTUAN METODE & PENDEKATAN PENELITIAN HUKUM*, ed. Chairul Fahmi (Banda Aceh: Lembaga Kajian Konstitusi Indonesia, 2022).



RESULTS AND DISCUSSION

A. The position of zakat in the tax system

1. Zakat as a factor in reducing income tax payable in the Aceh system

The position of zakat in the Aceh legal system is firmly legitimised by Article 191 of Law Number 11 of 2006 concerning the Government of Aceh (UUPA), which states that “Baitul Mal Aceh and Baitul Mal manage zakat, waqf assets, and religious assets at the district/city level.” Then, Article 192 of the Aceh Government Law (UUPA) states that “*zakat paid by Muslims in Aceh can be deducted from the amount of income tax payable.*”¹⁰ This provision provides a legal basis for Aceh to implement a zakat-tax integration model that is different from the national taxation system.¹¹

Furthermore, Article 191, paragraph (2), of the UUPA gives Aceh the authority to regulate the implementation of these provisions through Qanun, including zakat management and distribution in accordance with Islamic principles. Within this framework, zakat in Aceh is positioned as an Islamic fiscal instrument, managed independently by Baitul Mal, an authoritative institution established by the local government. Zakat is included as part of the APBA and PAD revenue in Article 180 paragraph (1) letter d of Law No. 11 of 2006 on the government of Aceh, which emphasises that zakat is one of the sources of regional income for regencies/cities in Aceh.¹² Its existence continues to have a significant fiscal function, particularly in supporting social welfare and poverty alleviation agendas.¹³

In the Aceh Baitul Mal Qanun No. 10 of 2008, which has been amended to become the Baitul Mal Qanun No. 3 of 2021, Article 105 states that “Zakat paid to the BMA or BMK Agency is a factor in reducing the amount of income tax payable by taxpayers”.¹⁴ Furthermore, Article 21 of Aceh Governor Regulation No. 8 of 2022 stipulates that “official proof of zakat payment is a primary requirement for zakat to be recognised as a factor in reducing income

¹⁰Undang Undang Nomor 11 Tahun 2006 Tentang Pemerintahan Aceh, 2006.

¹¹ Fahmi, ‘Pajak Dalam Syariat Islam : Kajian Normatif Terhadap Kedudukan Wajib Pajak Bagi Muslim’.

¹²Armiadi Musa, *ZAKAT AS LOCALLY-GENERATED REVENUE : ITS ACCOUNTING TREATMENT AT BAITUL MAL ACEH The Implementation of Sharia Law in Aceh Has Affected the Management Of*, 9, no. 2 (2020): 184–205, <https://doi.org/10.22373/share.v9i2.7364>.

¹³ Wahyu Akbar et al., ‘Optimization of Sharia Banking Regulations in Developing the Halal Cosmetic Industry in Indonesia’, *Jurnal Ilmiah Al-Syir'ah* 22, no. 1 (June 2024): 1, <https://doi.org/10.30984/JIS.V22I1.2611>.

¹⁴Qanun Baitul Mal Aceh No 10 Tahun 2008, 2018.



tax payable in Aceh”,¹⁵ Although Aceh Governor Regulation No. 8 of 2022 only briefly regulates zakat as a tax deduction factor in the provision, it normatively emphasises that proof of zakat payment issued by Baitul Mal Aceh (BMA) or Baitul Mal Kabupaten/Kota (BMK) can be used by taxpayers as a basis for reducing income tax payable.¹⁶

However, this Governor Regulation does not regulate in detail the administrative procedures, verification mechanisms, or procedures for reporting zakat as a deduction from income tax payable. Therefore, this regulation must be understood as a general regulation that further refers to the BMA Qanun, the provisions of the UUPA, and the national tax regulations that remain in force, provided they do not conflict with this regulation. Thus, the position of zakat as a deduction from taxes payable in Aceh has a valid legal basis, while also showing that the technical regulations are open norms awaiting further regulations and requiring implementing rules to be enforced by the Aceh Government or Baitul Mal.

2. Zakat as a factor in reducing taxable income in the national legal system

Zakat is recognised as a deduction from taxable income under the national taxation system through provisions of the Income Tax Law (PPh Law) and its implementing regulations.¹⁷ Normatively, this legal framework affirms that zakat is treated as part of the state-recognised mandatory religious expenditure and is given special fiscal treatment. Special fiscal treatment of zakat is a privilege granted by the tax system, giving it a special position compared to other personal expenses: zakat can be used to reduce taxable income. This is evident in the provisions of Article 4 paragraph (3) letter a of Law Number 7 of 1983 concerning Income Tax, as amended several times, most recently by Law Number 7 of 2021 concerning Harmonisation of Tax Regulations (HPP Law), which states that “*Not included as Tax Objects are gifts or assistance that are not related to the business or work of the party concerned,*” including zakat paid through zakat collection agencies or zakat institutions

¹⁵Gubernur Aceh, *Peraturan Gubernur Aceh No 8 Tahun 2022 Tentang Pengelolaan Zakat Dan Infak Pada Baitul Mal Aceh.*, 2022.

¹⁶ Chairul Fahmi, ‘THE DUTCH COLONIAL ECONOMIC’S POLICY ON NATIVES LAND PROPERTY OF INDONESIA’, *PETITA: JURNAL KAJIAN ILMU HUKUM DAN SYARIAH* 5, no. 2 (2020), <https://doi.org/10.22373/petita.v5i2.99>.

¹⁷ Chairul Fahmi, ‘The Impact of Regulation on Islamic Financial Institutions Toward the Monopolistic Practices in the Banking Industrial in Aceh, Indonesia’, *Jurnal Ilmiah Peuradeun* 11, no. 2 (May 2023): 2, <https://doi.org/10.26811/peuradeun.v11i2.923>.



established or authorised by the government.¹⁸ Thus, zakat is treated as a deductible item, thereby reducing the amount of income subject to taxation.

Clarification regarding zakat as a factor in reducing taxable income is mentioned in Law Number 36 of 2008 concerning Income Tax, which is contained in Article 4 paragraph 3 letter a number 1 "*Aid or donations, including zakat received by zakat collection agencies or zakat institutions established or authorised by the government and received by eligible zakat recipients, or religious contributions that are mandatory for followers of religions recognised in Indonesia, received by religious institutions established or authorised by the government and received by eligible contribution recipients, the provisions of which are regulated by or based on Government Regulation*".¹⁹ Law Number 23 of 2011 concerning Zakat Management, Article 22, states that "*zakat paid by muzakki to BAZNAS or LAZ is deducted from taxable income. Thus, zakat paid to BAZNAS and LAZ can be calculated as a deduction from taxable income for income tax purposes.*"²⁰

This regulation is further clarified in Government Regulation No. 60 of 2010 concerning Zakat (Mandatory Religious Donations), which allows Zakat to be deducted from Gross Income. Article 1 paragraph (1) letter (a) of PP 60/2010 states that "*zakat on income paid by individual Muslim taxpayers or entities owned by Muslims to zakat collection agencies or zakat institutions approved by the government*".²¹ This Government Regulation (PP) expands the affirmation of the position of zakat by stating that zakat paid to BAZNAS or official zakat institutions is calculated as a deduction from gross income when calculating the amount of Taxable Income (PKP). Thus, zakat does not function as a tax credit, but rather as a tax *deduction* that reduces the tax base before the tax rate is applied. In this framework, the fiscal effect of zakat on tax payable is indirect because the reduction is at the income level, not at the tax level.²²

Furthermore, the technical mechanism for deducting zakat as an element of gross income is comprehensively regulated in Government Regulation No. 60 of 2010 concerning Zakat or Religious Donations that can be Deducted from

¹⁸Dengan Rakhmat, Tuhan Yang, and Maha Esa, *Presiden Republik Indonesia*, 1983.

¹⁹Direktorat Jenderal Pajak, Departemen Keuangan, and Republik Indonesia, *UNDANG - UNDANG REPUBLIK INDONESIA NOMOR 36 TAHUN 2008 UUU PPh*, 1983.

²⁰*Undang Undang No 23 Tahun 2011 Tentang Zakat*, 2011.

²¹Republik Indonesia, *Presiden Republik Indonesia*, 2010, 1-5.

²²Departemen Akuntansi and Universitas Padjadjaran, *Peran Zakat Dalam Kebijakan Pengurangan Pajak : Evaluasi Implementasi Dan Tantangan Di Lembaga Amil Zakat Departemen Akuntansi , Universitas Terbuka , Indonesia Satunya Di Indonesia . Pengaruhnya Dalam Konteks Ekonomi Yang Lebih Luas . Dengan Menyelaraska*, 4, no. 3 (2024): 1787-96.

Gross Income. This regulation establishes the legal basis for zakat paid through zakat collection agencies or zakat institutions established or authorised by the government to be deductible in calculating the taxpayer's gross income. This provision is further detailed in the Minister of Finance Regulation, specifically PMK No. 254/PMK.03/2010 concerning Procedures for the Payment of Zakat or Religious Donations that Can Be Deducted from Gross Income and its amendments in PMK No. 102/PMK.010/2016.

These regulations govern various administrative procedures that must be fulfilled for zakat to be recognised as a deductible item, including the legal requirements for zakat collection agencies or institutions authorised to receive zakat, provisions regarding the form and validity of proof of zakat payment, and procedures for reporting zakat deductions in the Annual Tax Return (SPT). The emphasis on this administrative aspect shows that the recognition of zakat in the national taxation system is not solely based on theological or religious normative considerations, but also has a strong fiscal dimension. The state provides fiscal recognition of zakat by ensuring legal certainty, accountability, and orderly tax administration. Thus, the integration of zakat into the national taxation mechanism is a manifestation of the harmonisation between religious principles and a modern and measurable state administration system.²³

The recognition of zakat as a deduction from taxable income confirms that the state provides a mechanism to prevent double taxation for Muslim taxpayers. Within the national legal framework, zakat is treated as a tax deduction or a tax allowance that reduces the tax base, rather than as a state fiscal instrument.²⁴ This characteristic aligns with Indonesia's secular taxation system, in which zakat is not treated as part of state revenue in the state budget and is instead managed independently through zakat collection agencies authorised by the government. Normatively, this separation model is also seen as a measure to maintain legal certainty and avoid the potential double burden in fulfilling zakat and tax obligations.²⁵

²³Kota Cilegon, *Pemanfaatan Zakat Sebagai Instrumen Tax Planning Pengurangan Pkp Orang Pribadi (Studi Kasus Di Baznas Kota Cilegon)*, 10, no. 1 (2025): 98-102.

²⁴Provita Wijayanti et al., *Modelling Zakat as Tax Deduction : A Comparison Study in Indonesia and Malaysia*, 4, no. 1 (2022): 25-50.

²⁵Pusat Kebijakan, Ekonomi Makro, and Kata Pengantar, *KAJIAN ISLAMIC PUBLIC FINANCE*, 2012.



B. Zakat Regulations between National Fiscal Policy and Aceh's Special Status

The regulation of zakat under national law and Aceh regional law reveals fundamental differences in legal character, fiscal mechanisms, and implications for tax obligations. Government Regulation No. 60 of 2010 classifies zakat as a deductible item from taxable income (PKP), meaning it is calculated before tax is determined. Conversely, Article 192 of the Aceh Government Law (UUPA) provides that zakat is a factor in reducing the tax payable, i.e., a deduction after tax is calculated. This difference shows the dualism of fiscal regulation between the national legal regime and the sharia-based fiscal regime in Aceh.²⁶

In terms of legal basis, PP No. 60 of 2010 is an implementing regulation of the Income Tax Law, which is national in nature and applies to all Muslim taxpayers in Indonesia. On the other hand, Article 192 of the UUPA is *lex specialis* for Aceh, as a region with special characteristics in the application of sharia economic law.²⁷ This places the zakat mechanism in the UUPA under a different legal regime from PP No. 60 of 2010, so that its application cannot be wholly subordinated to the national regulatory framework.

Article 192 of Law No. 11 of 2006 on the Government of Aceh has normative binding force equivalent to that of other laws and is specific in nature.²⁸ Therefore, both hierarchically and theoretically, its validity cannot be limited by Government Regulation No. 60 of 2010, which is merely an implementing regulation. Based on the principle of *lex specialis derogat legi generali*, the Aceh Government Law, as a special law, cannot be subordinated to general provisions in government regulations, mainly when those regulations govern different and narrower matters. Thus, using PP No. 60 Year 2010 as the basis for limiting the application of Article 192 of the UUPA is contrary to the principle of the hierarchy of legislation.²⁹

²⁶Retta Farah Pramesti, Agus Puji Priyono, and Aulia Bahrudin, *IMPLEMENTASI ZAKAT SEBAGAI PENGURANG PAJAK DI*, 6, no. November (2024): 219–35.

²⁷Titis Anindyajati, Winda Wijayanti, and Permata Putri, *Implementasi Dan Akibat Hukum Penerapan Asas Lex Spesialis Derogat Legi Generalis Terhadap Keistimewaan Aceh Implementation and Legal on the Privileges of Aceh*, 18, no. September (2021).

²⁸Chairul Fahmi, 'The Application of International Cultural Rights in Protecting Indigenous Peoples' Land Property in Indonesia', <https://doi.org/10.1177/11771801241235261> 20, no. 1 (March 2024): 157–66, <https://doi.org/10.1177/11771801241235261>.

²⁹Anindyajati, Wijayanti, and Putri, *Implementasi Dan Akibat Hukum Penerapan Asas Lex Spesialis Derogat Legi Generalis Terhadap Keistimewaan Aceh Implementation and Legal on the Privileges of Aceh*.



Furthermore, the absence of implementing regulations specifically governing the technical mechanisms for the application of Article 192 of the Aceh Government Law cannot be interpreted as indicating that this norm is not applicable. The absence of implementing regulations actually reflects policymakers' negligence in enforcing the law's provisions, rather than indicating a normative weakness in Article 192 of the UUPA itself. Theoretically, the rights and authorities granted by the law remain in force since the law was enacted, so that its validity does not entirely depend on the existence of implementing regulations.³⁰

From the perspectives of constitutional and administrative law, the absence of implementing regulations cannot serve as a basis for invalidating a law, especially a special law. Therefore, the lack of technical regulations cannot negate Aceh's normative right to apply zakat as a deduction from taxes payable as stipulated in Article 192 of the Aceh Government Law. This situation actually creates a legal obligation for the central government to immediately formulate harmonious implementing regulations, rather than maintaining the dominance of Government Regulation No. 60 of 2010, which was not normatively designed to accommodate Aceh's special status.³¹

Thus, the invalidity of the provision regarding zakat as a deduction from taxes payable in Aceh is not due to the weak legal basis of Article 192 of the Aceh Government Law, but rather to the lack of harmonisation of regulations and the absence of adequate implementing instruments. This condition has the potential to undermine Aceh's special autonomy and to create legal uncertainty inconsistent with the principle of the rule of law.³²

The following simulation is used to explain and compare the impact of zakat treatment in the taxation system: whether zakat is treated as a direct tax credit or only as a deduction from Taxable Income (PKP).

This simulation uses simple assumptions: an annual gross income of IDR 100,000,000; deductions other than zakat in the form of simple expenses or PTKP of IDR 10,000,000; zakat payments of 2.5% of gross income, or IDR 2,500,000; and a single tax rate of 10% for illustration.

³⁰Qaisya Az Zahra et al., *Keberlakuan Peraturan Pemerintah Yang Belum Ada Peraturan Pelaksanaannya*, 6160, no. 1 (2024).

³¹Muhammad Yusuf, *No Title*, n.d., 66–86.

³²Chairul Fahmi, 'KONSEP IJMAK MENURUT FAZLUR RAHMAN DAN PEMBAHARUAN HUKUM ISLAM', *Jurnal Ilmiah Islam Futura* 11, no. 1 (February 2017): 35–49, <http://doi.org/10.22373/JIIF.V11I1.59>.



In the first condition, zakat is considered a direct deduction from the tax payable (tax credit);

- Taxable income before zakat = IDR 100,000,000 – IDR 10,000,000 = **IDR 90,000,000**
- Tax payable before zakat credit = 10% × IDR 90,000,000 = IDR 9,000,000
- Zakat credit = IDR 2,500,000 → tax payable = IDR 9,000,000 – IDR 2,500,000 = IDR 6,500,000
- Net income after zakat and tax = IDR 100,000,000 – IDR 2,500,000 – IDR 6,500,000 = IDR 91,000,000

In the second condition, zakat reduces taxable income, meaning it only reduces the tax base (tax deduction), not the tax itself. This means that zakat first reduces the tax base;

- PKP after deducting zakat = IDR 100,000,000 – IDR 10,000,000 – IDR 2,500,000 = IDR 87,500,000
- Tax payable = 10% × Rp87,500,000 = Rp8,750,000
- Net after zakat & tax = IDR 100,000,000 – IDR 2,500,000 – IDR 8,750,000 = IDR 88,750,000

From this comparison, it is clear that the tax payable will be lower if zakat can be applied directly to reduce it. In this example, the tax paid with the credit scheme is only IDR 6,500,000, whereas if zakat only reduces the PKP, the tax becomes IDR 8,750,000. The difference of IDR 2,250,000 indicates that the zakat scheme, as a deduction from tax payable in Aceh, is more advantageous. Conversely, if zakat only reduces PKP in the national system, the tax benefits are relatively small, because the tax savings obtained are only 10% of the zakat paid, namely IDR 250,000, compared to not paying zakat at all.

CONCLUSION

The regulation of zakat in the Indonesian legal system shows a fundamental difference between national fiscal policy and the legal specificity of Aceh, particularly regarding the position of zakat as a deduction from taxable income in the national regime and as a deduction from income tax payable in Article 192 of Law Number 11 of 2006 concerning the Government of Aceh. This difference is substantive because it stems from different tax calculation structures, leading to distinct fiscal implications for Muslim taxpayers. Normatively, Article 192 of the Aceh Government Law is a special

provision (*lex specialis*) and therefore cannot be restricted by Government Regulation No. 60 of 2010, which is a general provision and an implementing regulation of the Income Tax Law. The absence of implementing rules specifically governing the technical mechanism for the application of Article 192 of the UUPA does not invalidate this norm; rather, it reflects limited harmonisation and policymakers' negligence in following up on the law's provisions. Thus, the failure to implement zakat as a deduction from income tax payable in Aceh is not due to a weakness in the legal basis, but rather to the state's failure to harmonise national fiscal policy with Aceh's special status. Therefore, it is necessary to formulate harmonious, consistent, and equitable implementing regulations to ensure legal certainty, the effectiveness of Aceh's special autonomy, and fiscal justice for Muslim taxpayers.

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