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ISIIEB 2018

International Seminar on Islamic Economics and Business

"Building Synergy between Halal Sector and Islamic Financial Industry in the Disruption Era: Opportunity and Challenge"

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The enactment of Law No.21 of 2008 concerning Sharia Banking, which was issued on July 16, 2008, the development of the national Islamic banking industry increasingly has an adequate legal basis and will encourage its growth faster. With the progress of its impressive development, which achieved an average asset growth of more than 65% per year in the last five years, it is expected that the role of the Islamic banking industry in supporting the national economy will be increasingly significant.

Support in the form of regulations, types of products and services owned by sharia financial institutions turned out not to be directly followed by the growth of customers, the number of transactions and the value of transactions carried out. This situation becomes unbalanced. For this reason, efforts must be made to increase the number of customers and the value of transactions through comprehensive and sustainable measures.

This seminar is expected to be a way in efforts to increase the number of customers and the value of transactions through comprehensive and sustainable steps. The campus world and its researchers are expected to be able to help find out, what and how strategies should be developed by practitioners of Islamic economics and business in the industrial world.

Finally, I congratulated the seminar participants. May God bless us all. Aamiin

Dr. Syafiq M. Hanafi

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EFFECTS OF REGIONAL TAX, RETRIBUTION, AND ZAKAT MASLAHAH THROUGH TO LOCAL REVENUE

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ABSTRACT:

Application of Zakat as one source of revenue (PAD) cannot be equated with taxation and Retribution areas where charity should be treated specially in its management. Batam city has had [regional Regulation No. 3 the Year 2009 on the Management of Zakat](#). To find out if this legislation is valid or not then do research with title effects "Local Taxes, Retribution, and Zakat Against Maslahah Through Local Revenue." In this study, the same sample set with the population (census method) of respondents who Obtained 195 respondents. Data analysis was performed using the Structural Equation Model (SEM). The software used for the structural analysis is AMOS 23 and from Arbuckle and for descriptive analysis using SPSS 23. Obtained From this study the following results: effect variable tax on income variable regions is Significantly positive, the effect of a variable levy on variable regional revenue was positively insignificant variable effects alms to the local income is Significantly positive, the impact of variable taxes to variable masalah is positive, not significant, the effect of variable to variable masalah Retribution is a significant positive effects of regional income variable to variable negative masalah not substantial, levy a variable impact on the masalah significant positive variable, multiple correlation square value changes in local revenue is the effect of taxes, fees and zakat amounting, various correlation square value changes in local income is the effect of: taxes, fees and zakat of 60.3 %, 39.7% the rest is the effect of other variables that have not been included in this study, masalah change is the effect of Taxes, Levies, and Zakat, and Income at 55.7%, 44.3% the rest is the effect of other variables that have not been included in this study. So that the area Affects masalah income for people in Batam City as the World Bandar Madani, it is Necessary to Make the charity as a seed to the regional and local income taxes that apply to the lawful economic activities.

Keywords: Local Taxes, Retribution, Zakat, Local Revenue, Maslahah.

Certificate



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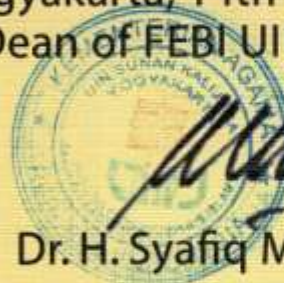
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As Presenter

in the **International Seminar on
Islamic Economics and Business (ISIEB)**

on *"Building Synergy Between Halal Sector and
Islamic Financial Industry In the Disruption Era:
Opportunity and Challenge"*

Yogyakarta, 14th of November 2018
Dean of FEBI UIN Sunan Kalijaga



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