

STATE AUTHORITY IN MANAGING ZAKAT AS A FISCAL INSTRUMENT: AN ANALYSIS OF ZAKAT AS SPECIAL REGIONAL ORIGINAL REVENUE (PAD-SUS) IN BAITUL MAL ACEH

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Paper was presented at the 9th International Conference on Zakat (ICONZ)
9 – 12 December 2025, Jakarta, Indonesia

ABSTRACT

This study aims to analyze the authority of the Aceh Government in integrating zakat into the Special Regional Own-Source Revenue (PAD-SUS) framework and to examine the role of Baitul Mal Aceh as the institutional body responsible for managing zakat within the regional public finance system. The research adopts a qualitative methodology through legal and policy analysis, exploratory investigation, and documentation review. The study is supported by theoretical perspectives on Islamic public finance and empirical observations related to zakat governance under Aceh's special autonomy status. The findings demonstrate that the Aceh Government has implemented significant measures to formalize zakat as a fiscal instrument contributing to regional revenue. Zakat collection has recorded continuous growth over the past five years, although it experienced a temporary decline in 2020 due to the COVID-19 pandemic. Despite the positive trend, zakat's contribution to PAD-SUS remains limited, primarily due to institutional capacity constraints, low compliance among potential zakat payers (muzakki), and administrative challenges in the disbursement process. The scope of the study is limited to Aceh Province, making the results less applicable to regions without similar legal and socio-religious frameworks. Future research is recommended to explore comparative studies across provinces or apply a quantitative model for measuring fiscal impact. The study suggests simplifying zakat disbursement procedures, strengthening digital service infrastructure, and enforcing sanctions for non-compliant muzakki to maximize the effectiveness of zakat mobilization and utilization. Enhancing zakat governance can strengthen social welfare initiatives, support economic empowerment programs, and reinforce the integration of Islamic philanthropic practices into modern public sector management. This paper contributes a novel perspective on the integration of zakat into regional fiscal systems within a special autonomy framework, offering new insights into the potential of zakat as a strategic Islamic fiscal instrument within contemporary government administration.

Keywords: Zakat; Local Revenue; Baitul Mal Aceh; Islamic Philanthropy.

I. INTRODUCTION

The discourse on fiscal policy in the context of Islamic history gives us a complete understanding that the Islamic system of government seeks to create a fair distribution of wealth in society. The main objective is to manage state revenues and expenditures in order to achieve social and economic harmonization by prioritizing spiritual values (Maharani et al., 2024) . Tracing the historical records of Islamic civilization, the state acts as a key entity in regulating economic policy based on the principles of *maqashid sharia* (Miskiyah et al., 2022) . Imam al-Mawardi mentions several sources of state revenue, which include zakat, *kharaj* (tax on agricultural products), *jizyah* (tax for non-Muslims), *khums* (tax on war booty), *usyur* (trade tax), *inheritance kalalah* (inheritance without heirs), *kaffarat* (fines), *grants*, and other revenues derived from halal businesses with reference to the Qur'an, Hadith and the results of *ijtihad* (Royani et al., 2024) .

Zakat, which is an obligation for every Muslim, is also recognized as one of the sources of fiscal policy. The determination of zakat as fiscal revenue is a policy that has been implemented by the Prophet SAW. This policy is implemented by the government as an effort to make changes, both in the taxation and expenditure system with the aim of overcoming existing economic problems (Aida, 2023; Aini, 2019). Zakat management since the time of the Prophet to the Islamic caliphate has become the responsibility of the state, because the state has great capacity and power in collecting and managing zakat (Putra & Irawan, 2023). Indonesia, as the largest Muslim country has shown its attention to zakat management by passing Law No. 38 of 1999, which was later updated to Law No. 23 of 2011 on Zakat Management (Lisa, 2015). However, the current management of zakat in Indonesia has not functioned as a source of state fiscal income, zakat in Indonesia is still managed independently by the National Amil Zakat Agency (BAZNAS) and the Amil Zakat Institution (LAZ) (Holil, 2019).

Reflecting on the management of zakat in Islamic history, the handling of zakat by the state then encouraged the emergence of policies in Aceh to integrate zakat as a component of Regional Original Revenue (PAD) (Wibisono et al., 2020). Aceh Province is one of the provinces in Indonesia located at the westernmost tip of Sumatra Island. Aceh has 18 districts and 5 cities, with Banda Aceh as its capital. This province is the only province in Indonesia that officially declared itself as an area based on Islamic sharia, this was done legally based on Law Number 44 of 1999 concerning the Implementation of the Specialty of the Special Region of Aceh Province (Fatimah & Susetyo, 2019). The consequence of the implementation of Islamic sharia in the Aceh Provincial Government is that in the regional financial structure of Aceh Revenue and Expenditure Budget (APBA), zakat is considered as part of the PAD managed by Baitul Mal Aceh (Kusumawati, 2019). Baitul Mal Aceh is an official and legal institution for managing religious assets in Aceh including zakat assets. This institution only exists in Aceh and has similar functions with BAZNAS (Rosmaini et al., 2022).

According to Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments, "Regional Original Revenue, hereinafter referred to as PAD, is revenue obtained by the Region which is levied based on Regional Regulations in accordance with statutory regulations. PAD is local revenue that comes from the results of local taxes, the results of local levies, the results of the management of separated local assets, and other legitimate local revenue, which aims to provide flexibility to the regions in exploring funding in the implementation of regional autonomy as a manifestation of the principle of decentralization." However, Aceh Province added religious assets such as zakat and finally also added infaq to PAD. Zakat and infaq as one of the sources of local revenue are only applied in Aceh Province (Wibisono et al., 2020).

Zakat management in Aceh Province, which is regulated by the local government, is different from other provinces because Aceh has a special regulation, namely Law Number 11 of 2006 concerning the Government of Aceh (UUPA). The LoGA stipulates that the Special Autonomy status granted in Aceh is not only a recognition of the unique history of the Acehnese people's struggle, but also due to the implementation of governance and development in Aceh that has not been fully able to achieve welfare, justice, and the fulfillment and protection of human rights. Thus, significant changes have inevitably occurred in Aceh society, including in terms of the paradigm of religious life values that have a major impact on the formation of fiscal policies in Aceh, including those related to the management of zakat by the Government of Aceh (Irdayani et al., 2020).

Article 180 paragraph (1) letter d of the LoGA lists zakat as one of the sources of PAD for Aceh and PAD for districts/cities. The establishment of zakat as PAD aims to elevate the dignity of the people of Aceh who have declared the implementation of Islamic sharia in a kaffah manner. This policy sees a

great opportunity to utilize the potential of zakat as a source of people's economic income that needs to be included in APBA (Dahlawi et al., 2021) . In addition, this is also a breakthrough so that zakat can be managed more regularly, well planned, and increase tighter supervision by the Aceh government (Saputra, 2022) .

Zakat management in Aceh has evolved from its traditional religious function to become a crucial element in local revenue generation and local socio-economic development. This framework enables the Aceh government to collect, distribute and utilize zakat funds in accordance with religious injunctions to achieve public good. By utilizing zakat as a financial resource, the Aceh government seeks to meet the needs of the community, support socio-economic progress, and improve the welfare of its citizens. However, zakat management also faces various challenges, such as limited institutional capacity, transparency issues and low public awareness. Understanding the dynamics of zakat management in Aceh not only provides insights into its contribution to local revenue, but also contributes to a broader discussion on the integration of Islamic financial practices within the framework of modern governance (Danial, 2024).

Zakat, as a regional own-source revenue, must comply with regulations on regional financial management, including Law No. 17/2003 on State Finance, Government Regulation No. 58/2005 on Regional Financial Management, Permendagri No. 13/2006 on Regional Financial Management Guidelines, and other regulations related to regional own-source revenue. However, the management of zakat, which a religious asset and an obligation of every Muslim, must also follow the shar'i provisions, where zakat can only be distributed to the eight *asnaf* (groups) entitled to receive zakat and not used for regional infrastructure development projects. Therefore, special arrangements are needed to distinguish zakat management from other sources of regional income. One of the proposed mechanisms is to place zakat funds in a special account that is not allocated to other recipients (Musa, 2016) .

The Acehnese people's awareness to pay zakat is part of a strong social awareness, where the command to pay zakat is not only a religious command, but also a state command stipulated in laws and qanuns. Laws and qanuns regarding zakat in Aceh function within the framework of local government, considering that Aceh is a province that implements Islamic law and has the characteristics of *lex specialist* (specificity). Therefore, the regulation of zakat in Aceh should be viewed as a *lex specialist* in the context of national law, which emphasizes the application of Islamic sharia in Aceh within the framework of the Unitary State of the Republic of Indonesia (Syahbandir, Alqarni, Maz, et al., 2022) . According to Irdayani et al. (2020) establishing zakat as Special Revenue (PAD-SUS) does not violate any law, although the term PAD-SUS has never been regulated before in Indonesian law. Referring to Aceh Qanun Number 3 of 2024 concerning Aceh Financial Management article 201 paragraph (2), it is stated that zakat is a special source of Aceh Original Revenue (PAA). This reflects that the management of zakat can be treated in a *lex spesilis* manner, which will be different from the treatment of other pure PAD management because zakat has been grouped in the type of PAA and special expenditure.

Several studies have been conducted on zakat as a source of PAD. Dahlawi et al. (2021) , for example, concluded that the realization of zakat as a source of PAD still faces many obstacles in its implementation, so that its contribution to PAD is still very limited. Meanwhile, Aida, (2023) emphasized that the Aceh government's policy regarding the management of zakat as PAD that exists today still does not discuss in detail about zakat as PAD-SUS, which causes the management system to be not optimal. Darma (2017) also confirms that in its realization as PAD, zakat must be managed by the regional finance office by following the mechanism of the state financial management system. The distribution of zakat can only be done after the ratification of the APBA. If the APBA ratification is carried out late, the

distribution of zakat funds will also be hampered. While Zarman (2019) identified several problems faced by Baitul Mal Kota Banda Aceh in the process of disbursing zakat funds as PAD. First, there is a delay in the distribution of zakat funds due to the need to wait for the ratification of the City Budget (APBK). Although the Governor's regulation allows disbursement without having to wait for the APBK to be passed, Baitul Mal of Banda Aceh City still chooses to wait for the ratification, because other institutions such as the relevant Regional Asset and Management Agency (DPKAD) still view zakat as pure PAD, not as PAD-SUS. Second, the planning done by Baitul Mal Kota Banda Aceh in collecting mustahik data is less effective due to the lack of staff, which causes a mismatch in the number of mustahik in the field when the funds are disbursed. Third, if the zakat revenue exceeds the APBDK plan, the surplus cannot be disbursed and will be allocated as an addition to the following year's budget. Fourth, there are public concerns about potential irregularities in the distribution of zakat funds, because PAD revenues are generally used as regional expenditure financing and zakat funds are feared to be mixed with other PAD sources.

Thus, this study focuses on the involvement of Aceh government as the only Indonesian Province with special autonomy to implement Islamic Sharia in making zakat as one of the sources of local fiscal revenue and the role of Baitul Mal Aceh as the managing institution, as well as its impact on Aceh's local revenue. The research results are expected to provide an explanation of zakat governance in Aceh, and the information presented can be a valuable input for the Government of Aceh and related institutions in an effort to improve the effectiveness of zakat management.

II. METHODOLOGY

This research is a *library research* that collects qualitative data. The purpose of the research is not intended to test a particular hypothesis or theory, but rather to conduct a literature search that serves as a legal strengthening of zakat management as PAD-SUS. The research process starts from induction to deduction, using a descriptive method with a qualitative approach, which is often referred to as a naturalistic approach. This is due to the nature of the data which is generally qualitative. In explaining the authority of the Aceh government in integrating zakat as PAD-SUS managed by Baitul Mal Aceh, the data used comes from various sources, including books, articles, and websites that discuss zakat.

III. RESULTS AND DISCUSSION

State Authority in Managing Zakat as a Fiscal Source

Zakat is commonly known as "wealth tax", which is an obligation that every Muslim pays from his total wealth that has reached the nisab. As the third of the five pillars of Islam, zakat is a socio-economic act of worship. This purification of wealth is not just about cleansing from unauthorized proceeds, but rather an act of purification from greed and selfishness. It is seen as a means of self-purification to achieve a balance between the accumulation of wealth in this world and the hereafter (Razak, 2020). The management of zakat by the state has a strong historical basis in Islamic law, which began during the time of the Prophet, continued during the Islamic caliphate period, and continues to the present day. During the Prophet's time, the collection of zakat was directly handled by the Prophet as the head of the government centered at the Medina Mosque. The Prophet also sent companions who were appointed as amil to various regions throughout Arabia to collect zakat (Rahmad, 2024). At that time, zakat funds and its administration were managed separately from other government revenues. The

collection and distribution of zakat is done locally, meaning that the collected zakat funds are directly distributed and can only be allocated to the needs in the collection area (Ezril, 2019) .

After the death of Rasulullan SAW, the leadership passed to Abu Bakar as-Siddiq. During his reign, the collection of zakat experienced problems due to the emergence of groups that refused to pay zakat. In the face of this situation, Caliph Abu Bakr took decisive action by forcing Muslims to pay zakat and fighting against those who refused to do so in Medina. Abu Bakar argued that the command of zakat is a command of Allah and this obligation remains valid even though the Prophet SAW has passed away because the collected zakat funds are channeled to the poor and poor in the location of the zakat collection, and indirectly reused for the benefit of the people through the provision of various means of life support. During the time of Caliph Umar bin Khattab, the collection of zakat was done more professionally through the establishment of Baitul Mal as an official institution that manages financial resources and state funds. Abdurrahman bin Auf and Uthman bin Affan were then appointed by Caliph Umar as managers of Baitul Mal (Rahmad, 2024)

Furthermore, the management of zakat experienced a very good reform during the Umayyad caliphate in Damascus, under the leadership of Umar bin Abdul Aziz. Many wealthy individuals voluntarily paid zakat, so it is said that at that time the zakat treasury in Baitul Mal experienced a significant increase and overflowed during the three years of the rule of Caliph Umar bin Abdul Aziz. The mustahik were encouraged to work and produce, resulting in an increase in the number of muzakki and a decrease in the number of mustahik. As a result, it was difficult to find the poor and needy who were entitled to receive zakat in the Islamic territory (Fitriyah, 2022; Hasanudin et al., 2019) . This change paved the way for further development in the management of zakat, especially during the Abbasid Dynasty, zakat managed by Baitul Mal became increasingly widespread. A *qadhi* during the time of Caliph Harun al-Rashid, Abu Yusuf, wrote the book *al-Kharaj* (tax) which discussed the taxation system and state financial management, as well as the role of zakat in supporting the welfare of society. During the al-Ayyubiyah dynasty, Salahuddin al-Ayyubi in Egypt donated state-owned land for the development of educational institutions of the *Ahlusunnah wal-Jama'ah school of thought* as an effort to increase understanding of Islamic teachings (Syahbandir, Alqarni, Maz, et al., 2022) .

The zakat management system began to experience disruption when the caliphate collapsed and colonialism emerged. The management of zakat then began to shift from the state to individuals and local communities (Jinan & Makhtum, 2024) . This led to variations in the practice and effectiveness of the management system which was influenced by the social and economic context in each region. In many cases, zakat is managed unsystematically, which reduces its positive impact on social and economic welfare (Azizah, 2024) . Al-Kasani's view states that if every Muslim is freed to manage his own zakat without involving the ruler or the government, then what is the purpose of Allah SWT prescribing the institution of zakat with the term "*al- 'amilin 'alaiha*," in surah al-Taubah verse 60? In the contemporary era, Sheikh Yusuf al-Qardhawi in his famous book, *fiqh al-Zakah*, states that the implementation of zakat obligations should not be seen as a private affair of Muslims, but rather as part of the duties and responsibilities of the government. Therefore, some Islamic countries began to look back at the potential of zakat as one of the state revenues. Thus, there is a thought to manage zakat again by the government, as the practice in the glorious era of Islam in the past (Maggangka & Wahyudi, 2024) . One of these policies can be found in Aceh Province. Historians estimate that Islam entered Aceh through Perlak or Samudra Pasai in the 7th or 9th century AD and came directly from Makkah to Aceh until Aceh Province was later proclaimed as the city of "Serambi Makkah". Due to the rapid development of Islamic teachings, Aceh has become the center of Islamic science to this day (Saputro & Sidiq, 2020)

In Aceh, the management of religious treasures began with the establishment of the Religious Treasure Control Agency (BPHA) in 1973, which was based on Governor Decree No. 5 of 1973. In 1975, this institution changed its name to Badan Harta Agama (BHA), and then in 2003 it was renewed to become Badan Amil Zakat Infaq dan Shadaqah (BAZIS) and Badan Amil Zakat Daerah (BAZDA) through Governor Decree No. 2 of 2003. Furthermore, in accordance with Governor Decree No. 18/2003, this institution changed its name to Baitul Mal. Based on Aceh Qanun Number 10 of 2007, the name officially became Baitul Mal, and in 2018, Qanun Number 10 changed its name to Baitul Mal Aceh, abbreviated as BMA (Syahbandir, Alqarni, Maz, et al., 2022)

The emergence of Baitul Mal Aceh as the official body that manages zakat in Aceh is a step in the effort to implement Islamic law in a *kaffah manner*. The regulations issued prior to the declaration of Islamic sharia reflect the initial commitment of the people of Aceh in an effort to implement Islamic teachings. The laws, Law No. 44/1999 on the Special Provisions of the Special Region of Aceh and Law No. 21/2001 on Special Autonomy, became the initial foundation for the establishment of Baitul Mal Aceh as an official institution that manages zakat and other religious assets. These two laws also underpinned the birth of Qanun No. 7/2004 on Zakat Management (Nurdin, 2011) .

Zakat as a Source of Original Aceh Revenue (PAA)

The implementation and implementation of regional development is directed to encourage equitable development in order to maximize the potential of each region (Djadjuli, 2018) . In carrying out various development activities, significant costs are required. In order for local governments to manage their households effectively, they need adequate sources of financing. However, not all sources of financing are available to the regions, so local governments are required to explore and innovate in finding funding sources in accordance with applicable laws and regulations (Nurlian et al., 2018) . This potential is reflected in regional revenue, such as industrial products, natural resources, human resources, and Gross Regional Domestic Product (GRDP). Regional Original Revenue (PAD), General Allocation Fund (DAU), and Special Allocation Fund (DAK) are part of the source of regional revenue

The economic independence of a region is strongly influenced by PAD. Therefore, to improve the implementation of development, improve the quality of services for the community, and encourage regional economic growth, it is necessary to provide sufficient sources of PAD. The increase in PAD revenue will play a role in helping the regional economy (Najmi, 2019) . According to Law No.33 of 2004 concerning Financial Balance, "Regional Original Revenue, hereinafter referred to as PAD, is revenue obtained by the Region which is levied based on Regional Regulations in accordance with statutory regulations. Regional Original Revenue is Regional Revenue sourced from the results of Regional Taxes, the results of Regional Levies, the results of the management of separated Regional assets, and other legitimate Regional Original Revenue, which aims to provide flexibility to the Regions in exploring funding in the implementation of regional autonomy as a manifestation of the principle of Decentralization.

Currently, the largest source of PAD revenue comes from the local tax sector. If it only depends on increasing revenue from the local tax sector, it will be difficult to achieve the target of increasing PAD. Therefore, other sectors outside of taxes are needed, such as zakat funds. With its binding nature, zakat can be a source of regional income. Integrating religious elements in increasing revenue that does not only rely on local taxes, but also involves zakat funds is expected to improve the benefit of the community (Wibisono et al., 2020) . Government support in form of regulation and financing of zakat institutions as a

driver of socio-economic activities has a significant impact on economic prosperity and redistribution of community income. Therefore, an integrated, collaborative, and supportive ecosystem is needed, which involves local government participation in zakat management (Al-Haddad et al., 2024)

Aceh, as the only province in Indonesia with special autonomy to implement Islamic law, has integrated zakat into the regional financial structure and has a special institution that manages it, known as "Baitul Mal" (Mubaraq et al., 2022). The establishment of zakat as Aceh's local revenue began with the enactment of Law No. 18 of 2001 concerning Special Autonomy for the Province of Nanggroe Aceh Darussalam, which was later reaffirmed in Law No. 11 of 2006 concerning the Government of Aceh in Article 180 paragraph (1) letter d "One of the sources of local revenue (PAD) of Aceh and Regency / City is zakat." This statement implies that all zakat collection conducted by Baitul Mal Aceh and Baitul Mal Kabupaten/Kota must be integrated into the regulatory framework of State/Local financial management.

Zakat is an obligation on part of the assets that must be set aside by every Muslim who has reached nishab to be distributed to mustahik. In Qanun Aceh Number 3 of 2021 concerning Amendments to Qanun Aceh Number 10 of 2018 concerning Baitul Mal, it is stated that "Zakat is an asset that is submitted by muzakki and / or collected by Baitul Mal as an obligation on assets and / or income in accordance with sharia provisions to be distributed to those entitled to receive it." Zakat is a commandment of Allah that is determined to be used for the eight asnaf (mustahik). Meanwhile, Regional Original Revenue (PAD) regulated in regional financial regulations is part of regional revenue used to finance regional expenditures in accordance with the Regional Revenue and Expenditure Budget (APBD) each year. Darise (2006), defines PAD as revenue received by the region through the collection of regional revenue sources in accordance with local regulations and applicable laws, which are then used to carry out government tasks and development activities to support independence in regional autonomy.

The experience of zakat as part of PAD only applies in Aceh Province. This rule does not exist in other regions throughout Indonesia (Husen, 2011). The implementation of zakat as own-source revenue requires special treatment while adhering to sharia principles derived from the Qur'an and hadith, given that own-source revenue is governed by applicable laws and regulations. Currently, zakat as special PAD has received a regulatory basis. Based on Aceh Qanun No. 3 of 2021 concerning Amendments to Aceh Qanun No. 10 of 2018 concerning Baitul Mal "Special Aceh Original Revenue, hereinafter referred to as Special PAA, is Aceh's original revenue in the form of Zakat and / or Infaq whose collection and distribution are based on Islamic Sharia which are recorded in the Aceh general treasury and managed by BMA based on Islamic Sharia."

Zakat as Special Regional Original Revenue (PAD-SUS) can be defined as specially regulated zakat, which must be in accordance with regional financial regulations while still complying with sharia provisions that require its distribution to eight asnaf (Dahlawi et al., 2021). Member of the Central Aceh Baitul Mal Board, Tgk. Abdul Aziz, explained that zakat in Aceh has its own uniqueness, due to the regulation that establishes zakat as a special PAD for the Aceh government (Affandi, 2024). This means that zakat is different from other pure PAD which is kept in a special account and the form of distribution follows sharia provisions. Zakat management in Aceh has different characteristics compared to other provinces in Indonesia. In Aceh, zakat is managed by Baitul Mal Aceh as part of PAD, while in other provinces, zakat management is carried out by BAZNAS and is not included in PAD (Mirzu, 2022)

Mechanism of Zakat Management as PAD-SUS by Baitul Mal Aceh

In the context of Islamic history, Baitul Mal is an institution that manages zakat and was first established during the time of Caliph Umar bin Khattab. This institution functioned as a public treasury and a repository for valuable assets such as money, gold and silver. The role of Baitul Mal became more widespread and brilliant during the time of Caliph Umar bin Abdul Aziz, where the source of funds did not only come from zakat and *ghanimah*, but also included other sources such as *ufti*, *kharaj*, *usyur*, and *fai*'. So important was the role of Baitul Mal in the early days of Islamic government, where zakat and other assets were managed systematically (Asnaini, 2022) . However, in the early days of Indonesian independence, the government did not provide opportunities for zakat management so that Islamic institutions and groups could not develop freely. This situation began to change gradually after the beginning of the Reformation era in 1998. The reformation opened space for zakat and waqf management with the enactment of Law No. 38/1999 on Zakat Management and Law No. 41/2004 on Waqf. In addition, a new awareness emerged among Muslims, especially among NGO activists, to empower Islamic philanthropy as part of efforts to help the poor after the 1997 monetary crisis. This awareness continued to grow and triggered a more democratic era. These social and political changes have paved the way for the development of zakat institutions in Indonesia (Syahbandir, Alqarni, Abbas, et al., 2022) .

However, the amount of zakat collected by zakat collecting institutions in Indonesia is still low. The Chairman of BAZNAS RI, Prof. Dr. KH. Noor Achmad, MA, revealed that the potential of zakat in Indonesia reaches around Rp327 trillion, but only a small portion has been collected by BAZNAS and other amil zakat institutions. For 2024, BAZNAS RI targets zakat revenue of Rp41 trillion (BAZNAS, 2024) . The low amount of zakat collected is due to the fact that many Muslims still choose to channel their zakat directly to mustahik. This problem is urgent to be addressed, because it is important to increase public appreciation of zakat management institutions. The low level of trust of Muslims towards zakat institutions may be caused by the concern that the zakat given does not reach the mustahik (Patrajaya, 2019) . Many people think that the most important thing is to pay zakat, regardless of whether the zakat management institution is recognized or not (Thamrin et al., 2023) . A special fatwa or regulation should be made to prevent zakat payers from giving zakat directly to the recipients. This step can help zakat organizations to collect more and maintain their sustainability in the long run (Saad et al., 2023) . The presence of the law on zakat management has actually changed the pattern of zakat collection and distribution in the community. Previously, many amil zakat operated in almost every mosque with a disorganized way of management. However, this law has brought significant impact by increasing professionalism in the collection and management of zakat through Baznas (Al-Fatih, 2020) .

In Aceh itself there is an official institution authorized to guard, maintain, manage and develop zakat assets known as Baitul Mal. As in Law Number 23 of 2011 concerning national zakat management, Article 15 Paragraph (1) "In Aceh Province, the mention of provincial BAZNAS or district/city BAZNAS may use the term Baitul Mal." In Qanun Aceh Number 3 of 2021 concerning Amendments to Qanun Aceh Number 10 of 2018 concerning Baitul Mal in Article 1 Point 11, it is explained that "Baitul Mal is an institution of specialty and specificity in the Government of Aceh and Regency / City Governments which in carrying out its duties is independent authorized to safeguard, maintain, manage and develop zakat, infaq, waqf assets, and other religious assets, and supervise guardianship based on Islamic law." In the Qanun, it is also explained that Baitul Mal provides an opportunity for each district/city in throughout Aceh to manage and develop zakat in their respective areas (Mubaraq et al., 2022) .

The main basis for the regulation of Baitul Mal as a zakat management institution is stated in Article 180 paragraph (1) letter d, Article 191, and Article 192 of Law Number 11 of 2006 concerning the Government of Aceh. Article 180 paragraph (1) letter d states "The sources of Aceh's own-source revenue

(PAD) and district/city PAD as referred to in Article 179 paragraph (2) letter a consist of: Zakat." Article 191 states "1). Zakat, waqf treasures, and religious treasures are managed by Baitul Mal Aceh and Baitul Mal Kabupaten/kota, 2). Further provisions regarding the implementation of the provisions referred to in paragraph (1) shall be regulated by qanun." And article 192 states that "Zakat paid becomes a deduction factor for the amount of income tax payable from the taxpayer."

In article 191 above, zakat and religious treasures are managed by the District/City Baitul Mal and Baitul Mal Aceh. Qanun No. 10/2007 on Baitul Mal regulates the levels of Baitul Mal consisting of Gampong Baitul Mal, Settlement Baitul Mal, District/City Baitul Mal and Aceh Baitul Mal. The three levels of Baitul Mal have clear authority, both in terms of territory and the collection of zakat and religious treasures, while the settlement Baitul Mal is responsible for religious treasures at the settlement level. In Qanun Baitul Mal No. 10/2018, the structure of Baitul Mal is simplified to three levels: Baitul Mal Gampong, Baitul Mal Kabupaten/Kota, and Baitul Mal Aceh.

The functions and authorities of Baitul Mal are regulated in Qanun Number 10 of 2007 article 8 paragraph 1, namely

1. Administering and managing zakat, waqf and religious treasures
2. Collecting, distributing and utilizing zakat
3. Conducting socialization of zakat, waqf, and other religious assets
4. Guardians for children who no longer have a nasab guardian, supervisory guardians for nashab guardians, and guardians for adults who are incapable of performing legal acts
5. Being the manager of property whose owner or heirs are unknown based on the decision of the Shari'ah Court; and
6. Make cooperation agreements with third parties to increase the economic empowerment of the people based on the principle of mutual benefit.

The purpose of organizing Baitul Mal which is regulated in Qanun Number 10/2018 Article 3 explains that the purpose of organizing Baitul Mal is:

1. Management and Development in an accountable, transparent, prudential and sustainable
2. Supervise the Nazir and provide guidance on the Management and Development of Waqf Assets
3. Supervising Guardianship to protect orphans, incompetent persons and their assets
4. To develop and increase the benefits of Zakat, Infaq, Waqf Assets and other Religious Assets to realize community welfare and poverty reduction; and
5. Carry out other activities related to the existence of Baitul Mal.

In Qanun Aceh 2007 Article 10 paragraph 1 states that Baitul Mal Aceh (Province) and Baitul Mal Kabupaten/Kota are authorized to collect, manage and distribute zakat consisting of:

1. Zakat mal at the provincial level includes: BUMN, BUMD Aceh and large private companies;
2. Zakat on income and services/honorarium from:
 - a. Officials / civil servants / TNI-Polri, employees of the central government located in the province;
 - b. Officials / civil servants / employees of Aceh government;
 - c. Leaders and members of the DPRA;
 - d. Employees of BUMN/BUMD and large private companies at the Provincial level; and
 - e. Chairpersons, members and employees of provincial institutions and agencies.
3. Religious assets and waqf assets located in the territory of Aceh

In terms of its position, Baitul Mal has a privilege compared to BAZNAS in other regions, namely the recognition of zakat as one of the sources of special local revenue. As part of PAD, zakat must not only comply with local regulations, but must also follow sharia provisions that guide its distribution to eight asnaf. However, in Aceh, only seven asnaf are designated as zakat recipients, as the asnaf *Riqab* (slave) does not exist in the region. This determination is made annually through the decision of the Sharia Advisory Board of Baitul Mal Aceh (Lisa, 2015).

Baitul Mal Aceh (BMA) as a Baitul Mal that manages zakat at the provincial level is an institution included in the Aceh Working Unit (SKPA) which has the authority and responsibility for the management of zakat at the provincial level (Mubaraq et al., 2022). The Baitul Mal Aceh Secretariat, which is one of the SKPAs, is authorized to manage and account for APBA funds like other SKPAs. Every year, the Aceh Government allocates a budget for Baitul Mal Aceh that is used as operational costs. This budget includes indirect expenditures such as personnel expenditures and direct expenditures such as expenditures for goods and services (Lisa, 2015).

Zakat distribution mechanism, at the beginning of the year the collected zakat funds must be distributed entirely in accordance with the ceiling to meet the needs and smooth distribution of zakat funds in Baitul Mal Aceh (Irdayani et al., 2020). All zakat revenues in Aceh, both income zakat and mal zakat, must be deposited into a special zakat account in the Aceh General Treasury account and recorded as Aceh Original Revenue (PAA). The Head of the Aceh General Treasurer (BUA) prepares a monthly report of zakat receipts deposited in the special account and submitted to the Head of the Aceh Financial Management Agency, the Head of Baitul Mal Aceh and the Chairman of the Aceh House of Representatives (DPRA). The disbursement of zakat funds from the Aceh General Treasury is carried out by the Baitul Mal Aceh Secretariat by submitting a Pay Order Letter (SPM) to BUA. This action is carried out by attaching a distribution plan to zakat recipients (*asnaf*) and a statement letter from the Head of the Baitul Mal Aceh Secretariat as the Budget User / Power of Budget User. To maintain the continuity of zakat distribution to zakat recipients, Baitul Mal Aceh can disburse zakat funds that have been deposited in the Aceh General Treasury without waiting for the ratification of the APBA, a maximum of the receipt of zakat realization in the previous fiscal year (Fatimah & Susetyo, 2019).

The expectation of establishing zakat as PAD is that the funds are only transmitted through BUA while the management is left entirely to Baitul Mal Aceh. Support from the current government is relatively significant and positive. This is reflected in the establishment of Baitul Mal Aceh Secretariat as one of the SKPA and the provision of operational budget in the management of zakat funds to Baitul Mal Aceh every year, considering that the operational funds cannot come from zakat. Zakat as PAD needs to be understood by all levels of Islamic society, especially its managers, because its collection and

Table 1.

Contribution of Zakat as PAD

Source: BMA and BPS, (2024)

distribution have been regulated in the Al-Quran and Al-Hadis. Zakat can only be collected from Muslims and may not be used to finance general regional expenditures, but must be distributed to the eight asnaf regulated in the Qur'an. Therefore, zakat should not be mixed with other sources of PAD, and in its implementation, zakat must be determined as a special PAD in accordance with Islamic law and applicable law, even though it is recognized as one of the sources of regional income (Lisa, 2015).

Year	PAD	Zakat	Contribution
2019	IDR 2,698,912,471,000	IDR59,551,675,960	2,21
2020	IDR 2,184,607,197,000	IDR57,556,340,317	2,63
2021	IDR 2,505,887,909,031	Rp59,169,323,477	2,36
2022	IDR 2,917,832,192,434	IDR61,703,621,770	2,11
2023	Rp2,985,959,002,060	IDR 62,571,725,173	2,10

Sources of PAD managed by Baitul Mal Aceh

Table 1 shows that Aceh Original Revenue has increased every year, but had experienced a decline in 2020. Similarly, zakat income decreased along with the decline in economic conditions due to Covid-19 in 2020. The sluggish economic conditions caused many people to not reach the nishab, resulting in a decrease in the number of muzakki. The contribution of zakat to PAD over the last five years can be seen to be still very small, which is only around 2%. Zakat as a religious obligation should have a large contribution to regional income, considering its main purpose as economic support for the poor and needy.

However, it is important to note that Baitul Mal Aceh, as an institution that has the legal mandate to manage zakat has contributed to providing assistance to the poor as well as supporting community economic empowerment. Although it still faces technical and juridical challenges, such as differences in understanding of legal regulations, Baitul Mal Aceh has played a role in the economic development of the people of Aceh. (Syahbandir, Alqarni, Maz, et al., 2022) . The problems in the distribution process are mainly in the collection and expenditure process of the Aceh Finance Office. This is due to the need to follow the existing planning mechanism, so that the zakat funds will become the Remaining Budget Financing of the Year (SILPA) (Husna et al., 2024) . Another obstacle is the delay in distribution because it must wait for the ratification of APBA. These constraints arise because there is no special Qanun that regulates the mechanism of zakat management as a special source of Aceh Original Revenue (Ayumiati et al., 2019) .

An analysis of the Aceh government's authority in making zakat one of the sources of PAD managed by Baitul Mal Aceh shows a mixed picture, both in terms of progress achieved and challenges faced. Aceh's regulatory framework based on qanun and the national zakat law is robust in regulating zakat management, and significant authority is given to the Aceh government in carrying out this task. This framework has facilitated the formalization of zakat as an important component of local revenue, with a marked improvement in the collection and distribution process (Danial, 2024) . The discussion in this study shows that zakat remains relevant as an effective economic tool to address poverty and social injustice. However, challenges in the management and distribution of zakat in accordance with sharia regulations and provisions require special attention so that its social and economic objectives can be optimally achieved. Adaptation and innovation in the management of zakat in the contemporary era are key to maximizing its benefits for the people of Aceh itself (Azizah, 2024) .

Zakat as Tax Deduction

Tax is an obligation that must be fulfilled by every citizen who qualifies as a taxpayer in accordance with tax laws and regulations. On the other hand, for Muslims, there is another obligation besides tax, namely zakat. The two do not contradict each other because in Islamic economics, zakat and

tax serve as two sources of funding to support development and community welfare. Although both are obligations, they have different legal bases. Zakat is regulated by sharia provisions, both in terms of collection and distribution, while taxes are regulated by law regarding its collection and use (Syahbandir, Alqarni, Abbas, et al., 2022) .

According to Nasution (2020) , zakat as a religious concept on the one hand and tax as a worldly concept on the other, is not a dichotomous dualism relationship but a dialectical oneness of being. Zakat does not need to be separated, paralleled, or competed with "tax", but rather is something that must be united as the spirit is united with the body or the soul with the body. "Zakat" permeates "tax" as its spirit and soul, while "tax" gives form to "zakat" as the body or body in its manifestation. This means that one obligation does not fulfill the other obligation (Thamrin et al., 2023) . The concept of zakat and tax has relevance, where zakat can be functioned as a deduction for income tax (PPh) (Jinan & Makhtum, 2024) . This income tax is imposed on individuals or legal entities based on income earned in one tax year. Income tax includes taxes on salaries, wages, honorariums, allowances, and various other forms of income from business, work, or position, as well as services and other activities received by taxpayers every month (Fuadi et al., 2024) .

The issue of zakat as a tax deduction in Indonesia has long been an ongoing issue (Thamrin et al., 2023) . The Indonesian government has actually given full support to the taxation treatment of zakat, with the exception of not considering zakat as a tax object (Jinan & Makhtum, 2024) . The national legal basis that regulates zakat as an income tax deduction can be seen in Law No. 38/1999 on Zakat Management, Law No. 17/2000 on the Third Amendment to Law No. 7/1983 on Income Tax, Law No. 36/2008 on the Fourth Amendment to Law No. 7/1983 on Income Tax, Law No. 23/2011 on Zakat Management, Government Regulation No. 60/2010 on Zakat or Religious Contributions of a Compulsory Nature Which Can Be Deducted from Gross Income, Regulation of the Director General of Taxes No. PER-6/PJ/2011 of 2011 on Zakat Management. PER-6/PJ/2011 of 2011 on the Implementation of Payment and Preparation of Proof of Payment for Zakat or Religious Contributions of a Compulsory Nature that can be Deducted from Gross Income, Director General of Taxes Regulation No. PER33/PJ/2011 on Entities or Religious Contributions of a Compulsory Nature that can be Deducted from Gross Income. PER33/PJ/2011 on Agencies or Institutions Established or Authorized by the Government that are Mandatory in Nature that can be Deducted from Gross Income, Regulation of Director General of Taxes No. PER-15/PJ/2012 on Amendment of Regulation of Director General of Taxes No. Per-33/Pj/2011 on Agencies/Institutions Established or Authorized by the Government that are Determined as Recipients of Zakat or Religious Donations that are Mandatory in Nature that can be Deducted from Gross Income, Amendment to Regulation of Director General of Taxes Number Per-33/Pj/2011 on Bodies/Institutions Established or Authorized by the Government that are Determined as Recipients of Zakat or Religious Donations that are Mandatory in Nature that can be Deducted from Gross Income (Fuadi et al., 2024) .

Law No. 38 Year 1999, which was later replaced by Law No. 23 Year 2011 Article 14 paragraph (3), has stipulated that "Zakat paid to Badan Amil Zakat or Lembaga Amil Zakat shall be deducted from the taxable profit/income of the taxpayer concerned in accordance with the prevailing laws and regulations". This provision is still valid in Law No. 23 Year 2011, which states that in Article 22 "Zakat paid by muzaki to zakat management organizations is deducted from taxable income". Government Regulation No. 60 of 2010 Article 1 Paragraph (1) letter a, reads "Zakat or compulsory religious donations that can be deducted from gross income include zakat on income paid by individual taxpayers adhering to the religion of Islam and/or by domestic corporate taxpayers owned by adherents of the

religion of Islam to amil zakat agencies or amil zakat institutions established or authorized by the Government."

Likewise, the tax regulations in Law Number 17 Year 2000 Article 4 Paragraph (3) letter a number 1 of Law Number 17 Year 2000 states that "Not included as Tax Objects are: assistance or donations, including zakat received by zakat amil zakat institutions established or authorized by the Government and the entitled recipients of zakat. The provisions regarding zakat as an income tax deduction are listed in Article 4 Paragraph (3) letter a of Law Number 36 of 2008, which reads: "Excluded from the tax object are: assistance or donations, including zakat received by amil zakat agencies or amil zakat institutions formed or authorized by the government and received by entitled recipients of zakat or religious donations that are mandatory for adherents of recognized religions in Indonesia, received by religious institutions formed or authorized by the government and received by entitled recipients of donations, whose provisions are regulated by or based on Government Regulations" (Fuadi et al., 2024) .

Entities or institutions designated as recipients of zakat or mandatory religious donations, which can be deducted from gross income, are regulated in Director General of Taxes Regulation Number PER-15/PJ/2012. The institutions are Badan Amil Zakat Nasional, LAZ Dompot Dhuafa Republika, and LAZ Yayasan Rumah Zakat Indonesia. The mechanism for deducting zakat from gross income is regulated in the Regulation of the Director General of Taxes Number PER-6/PJ/2011 concerning Payment and Preparation of Proof of Payment of Zakat or Religious Contributions of a Mandatory Nature that can be Deducted from Gross Income (Fuadi et al., 2024) . The purpose of this regulation is to reduce the burden of tax expenditure, both for individuals and institutions or companies, so that taxpayers are not burdened with two payments by paying zakat and taxes simultaneously (Jinan & Makhtum, 2024) .

The implementation of income zakat as a deduction for taxable income will certainly have a direct impact on government revenue from the tax sector. The more Muslims who pay zakat, the greater the reduction in taxable income that occurs. As a result, if the taxable income is reduced, the income tax received by the state will also decrease. In fact, the government is trying to maximize revenue from the tax sector. However, if examined more deeply, it can be proven that the impact of zakat as a taxable income deduction has a positive effect on national income. Even though income zakat reduces state revenue from the tax sector, the macroeconomic condition still improves. In fact, national income that considers zakat variables can be higher than national income without considering zakat variables (Patrajaya, 2019) . However, this still causes double payment, where two types of deductions (zakat and tax) are made simultaneously (Imanika et al., 2021) .

The philosophical similarity between income zakat and income tax causes a double burden for Muslim taxpayers. Therefore, to harmonize the philosophical aspects, avoid double burden, and create justice, zakat income should be treated as an income tax deduction (tax credit) as stipulated in the article of the Law on the Government of Aceh (LoGA). The presence of the LoGA has created a new paradigm related to zakat, which is recognized as a deduction for income tax payable (*tax credit*) and as a source of local revenue managed by Baitul Mal. This arrangement is different and not found in other regions. Based on Law Number 23 Year 2011 on Zakat Management, zakat is recognized as a *tax-deductible income deduction* and not as a source of Regional Original Income. There are two important things about zakat regulated in the UUPA that need to be considered. First, Article 180 paragraph (1) letter d states that "Zakat is one of the sources of local revenue of Aceh, district/city." Second, Article 192 stipulates that "Zakat paid becomes a deduction factor for the amount of income tax payable from the taxpayer." These two articles are related. This shows that the provision on zakat as local own-source revenue complements

the provision that allows zakat to be used as a deduction for income tax payable. When zakat is recognized as a tax deduction, this results in reduced state or local revenue. This potential imbalance can be corrected by considering zakat as a form of state revenue, particularly as local own-source revenue. However, the provision of Article 192 of the LoGA in Aceh itself has not been implemented until now (Fuadi et al., 2024).

Meanwhile, zakat as a deduction of income tax payable regulated in UUPA is different from the regulation of zakat in Law No. 23 Year 2011 that applies nationally, where in Law No. 23 Year 2011 it is stated that zakat is recognized as a deduction of taxable income. Article 22 of Law No. 23 Year 2011 states that "Zakat paid by muzaki to zakat management organization is deducted from taxable income" (Fuadi et al., 2024). Zakat is considered as a deduction from gross income because zakat revenue is not included in the State Budget (APBN). On the other hand, in Aceh Province, zakat is recognized as one of the sources of PAD, so it can function as an income tax deduction.

Zakat is designated as one of the sources of PAD in Aceh. Therefore, all income obtained from zakat must be deposited into the Regional Treasury and included in the APBA. Unlike the state, zakat income is not deposited into the State Treasury or included in the APBN. Since zakat is a source of regional income, it is clearly stated that zakat paid can be deducted from the amount of income tax payable by the taxpayer. However, until now the regulation has not been realized and it is the duty of the Aceh government to follow up on it.

Based on the explanation above, the tax and zakat regulation under the LoGA reflects the principle of justice more than the national zakat taxation regulation. The presence of this law has a positive impact, in which the people of Aceh will not be burdened with double payments with the obligation to pay zakat income of 2.5% and income tax of 5%, 15%, 25%, up to 30%, which can burden the community. However, due to regulatory constraints, this regulation on zakat and tax based on the LoGA has not yet been realized, even though it is part of Aceh's special autonomy and privileges. To implement Article 192 of the LoGA, the government needs to issue an implementing regulation in the form of a Government Regulation that regulates the role of zakat as a deduction for income tax payable in Aceh (Fuadi et al., 2024).

Acehnese residents have been paying zakat through Baitul Mal, which means they have been contributing 2.5% of their income to provincial or district/city PAD. However, due to an exception in the special autonomy stipulated by the LoGA, Acehnese who have paid zakat should be entitled to a 2.5% reduction of their income tax compared to the national provision. As a result, the people of Aceh are currently unable to enjoy the benefits or conveniences that the implementation of special autonomy should bring to zakat management. Currently, the 2.5% income tax paid by muzakki has not resulted in a reduction of income tax, so the people of Aceh have to bear a double tax burden: 15% income tax and 2.5% zakat. Although zakat is a religious obligation, it cannot be considered as a substitute for tax. However, zakat can serve as a tax burden reducer (Faisal et al., 2023). If the government is worried that it will affect tax revenue, it is not true. In fact, in some countries such as Malaysia, zakat as a tax deduction actually increases tax revenue and charity. In Europe and America, the practice of social donation as a tax deduction is common and implemented by their governments. Therefore, it is not unusual for charity to be recognized as a tax deduction (Lisa, 2015).

This rule has actually long been applied in Malaysia. In Malaysia's tax regulation, namely the *Income Tax Act of 1967* which was last updated in 2006, the Malaysian government included zakat in Part II on Imposition and General Characteristics of Tax in Section 6A Paragraph (3) which regulates Tax Deductions. This regulation states that zakat can be used as a deduction or reduction of income tax

payable. This also includes zakat fitrah and other obligations that must be fulfilled by Muslims as long as there is evidence issued by official institutions that specifically handle zakat (Fuadi et al., 2024) . All administrative and management matters of zakat are under the supervision of the state government and directly supervised by the Islamic Religious Council in each state (Marizal et al., 2023) . Like Malaysia's Pusat Pungutan Zakat (PPZ) which is under Majelis Agama Islam Wilayah Persekutuan Kuala Lumpur (MAIWP), which is responsible for the management of zakat and waqf. PPZ started its first operation on January 1, 1991. In Malaysia, zakat is tax deductible up to 100 percent (Syahbandir, Alqarni, Abbas, et al., 2022) . Zakat collection in Malaysia has increased over time (Razak, 2020) .

It also exists in other Muslim countries such as Jordan and Pakistan. Jordan was the first Islamic country to pass a special law on zakat collection in 1944 under the Hashemite Kingdom of Jordan. In 1988, Jordan established an amil zakat institution called *Sundug az-Zakat*. This institution has the authority to carry out budget management in an independent manner. Thus, *Sundug az-Zakat* has the right to issue various regulations, technical instructions, and operational guidelines to improve the effectiveness of zakat management in Jordan. In addition, the zakat payment system (proof of payment) in Jordan can also be used as a tax deduction in the country (Firawati, 2024) .

In Pakistan, the management of zakat and taxes is governed by the Zakat and *Ushr* (organization) Act passed in 1979, later enhanced in 1980. Zakat management in Pakistan is centralized under the *Central Zakat Fund (CZF)*, which is managed collectively by 16 members, including the Chief Justice of Pakistan. Of these, eight members are non-official, with three of them being clerics. The other seven members consist of officials, including the head of the zakat fund, four Finance Ministers from the state level, and a representative from the Ministry of Religious Affairs. The CZF has the authority to set various policies including the policy of zakat as tax deduction in Jordan (Syahbandir, Alqarni, Abbas, et al., 2022) . Based on the experience applied in several Islamic countries, it is time for the Aceh government hasten the issuance of government regulations in implementing the zakat policy as a tax deduction. This policy will help to reduce the burden of Acehnese people who are affected by *double pay*

IV. CONCLUSION AND RECOMMENDATION

In Aceh Province, there is an official institution authorized to guard, maintain, manage and develop zakat assets known as Baitul Mal Aceh. Baitul Mal Aceh has a specialty compared to amil institutions in other regions, namely the management of zakat which is recognized as one of the sources of special Acehnese revenue (PAA) as stated in Aceh Qanun Number 3 of 2021 concerning Amendments to Aceh Qanun Number 10 of 2018 concerning Baitul Mal "Special Acehnese Revenue, hereinafter referred to as Special PAA, is Aceh's original revenue in the form of Zakat and / or Infaq whose collection and distribution are based on Islamic Sharia which is recorded in the Aceh general treasury and managed by BMA based on Islamic Sharia.

The term Special Revenue (PAD-SUS) has never been regulated before in Indonesian law, this term is only found in Qanun. Zakat management in Aceh, which is regulated by the Aceh government, is different from other provinces because Aceh has a special regulation, Law No. 11/2006 on the Government of Aceh (UUPA), which emphasizes that zakat is a source of local revenue. As part of local revenue, zakat must not only follow the guidelines of local regulations, but also comply with sharia provisions, namely channeled to eight *asnaf*. However, in Aceh, only seven *asnaf* are designated as zakat recipients, as the *asnaf Riqab* (slaves) does not exist in the region. This determination is made annually through the decision of the Sharia Advisory Board of Baitul Mal Aceh. The contribution of zakat to

Aceh's revenue is still very limited. Zakat as a religious obligation should have a large contribution to local revenue, given its main purpose as an economic support for the poor and needy.

The philosophical similarity in the form of payment obligation between zakat on income and income tax causes *double pay* for the Muslim community. Therefore, to harmonize the philosophical aspects, avoid double burden, and create justice, zakat income should be treated as an income tax deduction (tax credit) as stipulated in the UUPA article. The presence of the LoGA has created a new paradigm related to zakat, which is recognized as a deduction for income tax payable (*tax credit*) and as a source of PAA managed by Baitul Mal Aceh. However, the provisions of Article 192 of the LoGA have yet to be implemented in Aceh. Zakat, which is designated as one of the sources of PAA, must be deposited into the Regional Treasury and included in the APBA. Unlike the state, zakat income is not deposited into the State Treasury or included in the APBN. Since zakat is a source of local revenue, it is clearly stated that zakat paid can be deducted from the amount of income tax payable by the taxpayer. To implement Article 192 of the LoGA, the government needs to issue an implementing regulation in the form of a Government Regulation that regulates zakat as a deduction for income tax payable in Aceh.

So far, the implementation of zakat as PAA has been running well, although there are still many aspects that need to be improved, such as the management of zakat which is still limited to charity collected by the Zakat Collection Unit (UPZ) and relatively small community contributions. Therefore, the role of the government, including the Governor of Aceh, the Aceh Parliament, academics, scholars, and all elements of the Acehnese Muslim community is very important to work together in socializing the obligation of zakat. This study recommends that the Aceh government simplify the process of disbursing funds allocated to mustahik, while adhering to applicable regulations. The Aceh government also needs to apply strict sanctions against violations or non-compliance of muzakki, both individuals and institutions. The limitation of this research lies in the focus of the discussion which is only on the authority of the Aceh Government in integrating zakat as a source of PAA managed by Baitul Mal Aceh. Therefore, for future researchers, it is suggested that the focus be expanded by exploring other religious assets managed by Baitul Mal Aceh, namely infaq, which is used as another source of PAA in accordance with the provisions of Qanun Aceh.

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