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## INSTITUTION TO FACE GLOBAL COMPETITIVES: HOW WAS DOUBLE TAX PAYING IN LINE WITH ZAKAH CONCEPT IN INDONESIA?

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### ABSTRACT

Indonesian as a welfare state in which the government has an important role to control the economic activities still face some problems. Poverty is one of the problems happened until today. Tax paying, with laws and regulations related, recognized as one of solution to solve some problems in Indonesia. But, beside taxpaying, there is also Zakah which pay by Indonesian people especially for Muslim. This paper would examine how was the concept of tax paying compare with zakahin the context of double tax paying (*pajakberganda*). The paper also examine concerning to the implementation of zakahin Indonesia on globalcompetitives.

**Keyword : Zakah, Tax, Poverty, Islamic Financial Institution**

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