

ABSTRACT

The purpose of this study was to determine the meaning of interpretation (the obligation to pay) taxes in the perspective of adherents (belief) of Islam. This research conducted in Bangkalan. This research is qualitative descriptive. Selection of informants in this study is the taxpayers who are familiar with the tax and have an understanding of the terms (belief) of Islam deep. Data collection techniques using primary data by means of unstructured interviews to the two informants, as well as secondary data to support primary data obtained from the study of literature and journals.

The conclusions of this study is to show the obligation to pay the tax or zakat is not a burden to be avoided. But both can balance the balance of obligations as social beings as well as the obligations of the followers of (belief) of Islam that requires it. Thus taxes in perspective adherents (belief) of Islam is not merely interpreted as ritualized worship but also as a religion that is important to improve social life more broadly. Therefore, in the Islamic religion tax collection is done to the citizens of Muslim countries are capable and have adequate income.

Keywords: Interpretation, Tax, (Confidence) Islam, the obligation to pay zakat.