

Analisis yuridis penerbitan sukuk negara ritel Ijarah Asset To Be Leased ditinjau dari hukum Islam : studi pada sukuk negara ritel seri SR-004 tahun 2012 = Juridical analysis issued of retail state sukuk ijarah Asset To Be Leased towards Islamic law : study on retail state sukuk series SR-004 2012

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Abstrak

Penerbitan dan Penjualan Sukuk Negara Ritel Ijarah Asset To Be Leased seri SR-004 oleh Pemerintah dimaksudkan untuk mencari alternatif pembiayaan APBN dengan menggunakan sumber dana dalam negeri. Terhadap terbitnya Sukuk Negara Ritel Ijarah Asset To Be Leased yang berdasarkan proyek memunculkan permasalahan mengenai bagaimana pelaksanaan Sukuk Negara Ritel Ijarah Asset To Be Leased seri SR.004 dan apakah Sukuk Negara Ritel seri SR.004 benar dilaksanakan sesuai dengan prinsip syariah. Metode penelitian yang digunakan adalah penelitian yuridis normatif, didukung dengan hasil wawancara dengan narasumber. Sukuk Negara Ritel seri SR-004 merupakan sukuk yang memiliki Aset SBSN/Underlying Asset berupa proyek pembangunan yang telah dialokasikan pada APBN tahun anggaran 2012. Penawaran Sukuk Negara Ritel Ijarah Asset To Be Leased seri SR-004 dilakukan dengan cara bookbuilding. Imbalan hasil yang diterima oleh investor bersumber dari kontrak sewa, sehingga imbalan hasilnya tetap (fixed) selama tenor sukuk.

.....The issuance and selling of Retail State Sukuk Ijarah Asset To Be Leased series SR-004, is an endeavor of the government to diversify the sources of state budget financing. This research will examine the implementation of Retail State Sukuk Ijarah Asset To Be Leased series SR-004 and analysis of Sukuk towards Islamic principles. This research is examined through normative juridical approach, and will be supported by some interviews. Retail State Sukuk series SR-004 is sharia bond which has underlying assets in the form of infrastructure project has been allocated for state budget fiscal year 2012. Retail State Sukuk Ijarah Asset To Be Leased series SR-004 are offered with bookbuilding method. During the holding period, retail state sukuk investors will receive income on a monthly basis in the form of lease rental, stemming from the beneficial rights of the sukuk assets. The coupons has a fixed rate during the holding period.