

# Analisis Dampak UU Cipta Kerja Omnibus Law terhadap Pengelolaan Dana Haji di Indonesia = Analysis Impact of the Omnibus Law Job Creation Act on Hajj Pilgrimage Fund Management in Indonesia

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## Abstrak

Penelitian ini membahas tentang Analisis Dampak Omnibus Law Undang-Undang Cipta Kerja Klaster Perpajakan terhadap Pengelolaan Dana Haji di Indonesia oleh Badan Pengelolaan Keuangan Haji-BPKH. Penelitian ini dilakukan dengan mempelajari literatur khususnya peraturan perundang-undangan tentang pengelolaan keuangan haji dan perpajakan. Hasil penelitian menunjukkan bahwa pembebasan pajak dalam Omnibus Law Undang-Undang Cipta Kerja Klaster Perpajakan dapat memberikan peningkatan alokasi nilai manfaat kepada jemaah haji tunggu. Selain itu, pembebasan pajak juga berpotensi meningkatkan perekonomian Indonesia melalui peningkatan jumlah Dana Haji yang dapat diinvestasikan dan / atau ditempatkan.

.....This research is about the analysis impact of the Omnibus Law Job Creation Taxation Cluster on the management of Hajj fund in Indonesia by the Hajj Financial Management Agency (Badan Pengelolaan Keuangan Haji-BPKH). This research was conducted by studying the literature, especially the laws and regulations regarding hajj financial management and taxation. The results show that the tax exemptions in the Omnibus Law of the Taxation Cluster Job Creation Act can provide an increase in the allocation of benefit values to waiting hajj pilgrims. In addition, the tax exemption also has the potential for increasing the economy of Indonesia through increasing the amount of Hajj Fund that can be invested and/or placed.