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TINJAUAN SYARIAH TENTANG PENERAPAN AKAD IJARAH AL MUNTAHIYAH BI AL-TAMLIK DI PERUSAHAAN LEASING SYARIAH

Mohammad Fakhruddin Mudzakkir

Universitas Kanjuruhan Malang

Jl. S Supriyadi, No. 48 Malang

Email: mohfakhruddinm@gmail.com

Andi Nu Graha

Universitas Kanjuruhan Malang

Jl. S Supriyadi, No. 48 Malang

Email: andi_ardin@yahoo.com

Abstract

Public need for their financing of capital goods in accordance with the principles of Islam, encourages businesses and governments to create the Islamic finance company. Basic application of sharia leasing transactions between customers through *Ijarah Al Muntahiyah bi Al Tamlik* contract based on the Fatwa Dewan Syariah Nasional No. 09/DSN-MUI/IV/2000 about *ijarah financing* and Fatwa Dewan Syariah Nasional No. 27/DSN-MUI/III/2002 about *Ijarah Al Muntahiyah bi Al Tamlik financing*. Implementation of sharia finance leasing company to its customers are still not in accordance with the provisions of DSN 27/DSN-MUI / III / 2002 and hadith.

Keywords : *leasing finance, ijarah al muntahiyah bi al tamlik*

Abstrak

Kebutuhan masyarakat terhadap adanya pembiayaan barang modal sesuai dengan prinsip islam, mendorong dunia usaha dan pemerintah untuk berinovasi menciptakan terbentuknya perusahaan pembiayaan syariah. Dasar penerapan transaksi antara perusahaan leasing syariah nasabah melalui akad Ijarah Al Muntahiyah bi Al Tamlik dengan berdasar adalah Fatwa Dewan Syariah Nasional No. 09/DSN-MUI/IV/2000 tentang pembiayaan Ijarah, serta Fatwa Dewan Syariah Nasional No. 27/DSN-MUI/III/2002 tentang Ijarah Al Muntahiyah bi Al Tamlik. Pelaksanaan