

The Implementation of Islamic Sharia in Aceh: Between Special Autonomy and Indonesian Nationalism

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ABSTRACT

This study examines the implementation of Islamic Sharia in Aceh under special autonomy and its connection to Indonesian nationalism. Aceh, granted unique authority post-Helsinki Agreement (2005) and supported by UU No. 11/2006, formally applies Sharia, including Qanun Jinayat and Syariah Court establishment. The research analyzes Aceh's legal basis and Sharia implementation, evaluates challenges in harmonizing Qanun with national law, and examines the central government's response within Indonesia's nationalistic framework. Employing a qualitative method, data was collected via interviews, observation, and document analysis. Findings reveal that while Aceh exercises its autonomy, Sharia implementation faces hurdles like human rights concerns and economic dependence on central funds. The central government maintains passive tolerance, wary of new separatist movements, and promotes integrative nationalism, notably by reducing special autonomy funds. The critical role of the Majelis Permusyawaratan Ulama (MPU) in Qanun legislation is also highlighted.

Keywords: Islamic Sharia; Aceh autonomy; Qanun; Jinayat; Nationalism; Human rights

INTRODUCTION

Aceh is a province located on the island of Sumatra. Aceh is known for the special autonomy granted by the Central Government. The government granted special autonomy to Aceh so that Aceh would not separate from Indonesia through the Free Aceh Movement. Aceh occupies a unique position within Indonesia's constitutional structure as the only province granted special authority to formally implement Islamic Sharia. This privilege is the result of a long political process following the Helsinki

Agreement (2005), which not only ended the armed conflict but also accommodated the religious identity of the Acehnese people through a special autonomy framework. Legal foundations such as Law No. 11 of 2006 on the Government of Aceh (UUPA) provide legitimacy for the establishment of Sharia institutions, including the Sharia Court, Qanun Jinayat, and Wilayatul Hisbah (Sharia police). However, the implementation of Islamic Sharia in Aceh is not merely a legal issue, but also concerns complex socio-cultural dimensions.

In addition, there are several laws that provide the basis for the implementation of Islamic Sharia within the governance of Aceh, including the following. Law No. 18 of 2001 concerning special authorities for the administration of Aceh. Law No. 18 of 2001 was issued two years after Law No. 14 of 1999, which contained provisions recognizing Aceh as a Special Autonomy Region. The special status of Aceh was subsequently strengthened through the enactment of Law No. 11 of 2006 concerning the Government of Aceh. One of its provisions states that Islamic Sharia in Aceh is applied to all aspects of life, including *aqidah*, Sharia, and morality. Thus, it can be understood that approximately three laws strengthen Aceh's authority to implement Islamic Sharia in all aspects of life.

The implementation of Islamic Sharia in the governance of Aceh gives rise to two different perspectives. On the one hand, the implementation of Islamic Sharia strengthens the Islamic identity that has long been an integral part of Acehnese society. On the other hand, this policy has triggered multidimensional debates, particularly concerning human rights (HAM), gender equality, and coexistence with national law. Practices such as caning for moral violations, restrictions on women's dress and mobility, and strict monitoring of social behavior are often considered contrary to universal human rights principles. Furthermore, a critical question arises: Does the implementation of Islamic Sharia in Aceh actually contribute to reducing moral offenses, or is it merely symbolic without substantive impact? Data from Wilayatul Hisbah indicate an increase in Qanun Jinayat violations from year to year, suggesting that a purely legal approach is insufficient without efforts to develop public awareness.

Previous studies have examined Aceh's special autonomy from various perspectives. Aspinall (2009) and Salim (2015) argue that special autonomy represents a

political compromise to contain separatism, but these studies pay less attention to contemporary dynamics after 2020, such as public resistance to caning or Aceh's fiscal dependence on central government funds. Feener (2013) criticizes the implementation of Islamic Sharia in Aceh as being more ritualistic and symbolic, such as the emphasis on dress regulations and physical punishment, without strong empirical evidence regarding its influence on reducing moral offenses. Meanwhile, research on the role of the Majelis Permusyawaratan Ulama (MPU) in Qanun legislation remains limited, even though this institution plays a crucial role as a "guardian of morality" as well as a partner of the regional government in formulating Sharia-based policies. In addition, there has been no in-depth study of the central government's response to the development of Islamic Sharia in Aceh within the context of integrative nationalism, particularly following the reduction of special autonomy funds and the strengthening of centralization discourse during the administration of Joko Widodo.

Although various studies have examined the implementation of Islamic Sharia in Aceh, several academic gaps remain insufficiently addressed. First, previous studies have tended to focus on the legal-formal aspects of special autonomy without exploring recent political dynamics in depth, particularly the central government's response to the development of Islamic Sharia in Aceh after 2020. In recent years, new phenomena have emerged, such as reductions in Special Autonomy Funds and the strengthening of integrative nationalism discourse, which have affected central-regional relations. Second, the role of the Majelis Permusyawaratan Ulama (MPU) as a key actor in the Qanun legislative process has not been widely studied, particularly in relation to local power dynamics and its influence on public policy. Third, most of the existing literature only addresses the issue of harmonizing Qanun with national law at a superficial level, without an in-depth analysis of its concrete implications for human rights, gender equality, and social cohesion. In addition, previous studies have paid insufficient attention to the political economy aspects of Islamic Sharia implementation, such as the impact of fiscal dependence on central government funds on the effectiveness of local policies.

This study aims to provide an in-depth analysis of the complexity of implementing Islamic Sharia in Aceh within the framework of special autonomy and its relationship with the discourse of Indonesian nationalism. More specifically, this study

seeks to examine three main aspects. First, it examines the implementation of Islamic Sharia from legal and political perspectives by mapping recent developments after 2020, including the responses of various stakeholders to this policy. Second, it critically examines the process of harmonizing Qanun with the national legal system, particularly in addressing controversial issues such as caning, restrictions on women, and freedom of religion. Third, it analyzes the position of the central government in responding to developments in Islamic Sharia in Aceh, including fiscal policies concerning Special Autonomy Funds and the increasingly prominent discourse of national integration. Through a comprehensive qualitative approach, this study is expected not only to provide a more complete academic understanding of the relationship between religion and the state at the local level, but also to provide policy recommendations for creating a more equitable and sustainable model of special autonomy within the framework of the Unitary State of the Republic of Indonesia.

RESEARCH METHOD

This study uses a qualitative method to examine the implementation of Islamic Sharia in Aceh within the framework of special autonomy and its relationship with the discourse of Indonesian nationalism. Information/data were collected through interviews with religious figures, academics, and civil society, supplemented by field observations and a review of policy documents such as legal documents (the Law on the Government of Aceh and Aceh Qanun). To ensure data validity, a descriptive-analytical technique was used with legal and political approaches, while thematic analysis and content analysis were employed to examine patterns such as local political dynamics, public responses, and the dialectic between Acehnese identity and national integration. Theoretically, this study is based on the concepts of special autonomy, nationalism theory, and religion-state relations, while taking into account research ethics such as informed consent and objectivity. The aim is to unpack the complexity of Islamic Sharia implementation in Aceh both as a manifestation of special autonomy and as a potential challenge to national cohesion, as well as to analyze its policy implications within the framework of the Unitary State of the Republic of Indonesia.

RESULTS AND DISCUSSION

Implementation of Islamic Sharia in Aceh

The Special Region of Aceh, also known as Nanggroe Aceh Darussalam, is one of the provinces in Indonesia that has been granted special rights. This province has the privilege of administering and managing its own government, law, and governance within its territory. The authority and special rights granted to Aceh cannot be separated from the Helsinki Agreement, which marked the beginning of the special status granted to Aceh. The authority possessed by Aceh has been used by the provincial government to implement Islamic Sharia in administering law and government within its territory.

As stipulated in Law No. 44 of 1999 concerning the Implementation of the Special Status of the Special Region of Aceh, these privileges include: 1. the administration of religious life; 2. the administration of customary life; 3. the administration of education; and 4. the role of ulama in determining regional policies. In addition, this was strengthened by Law No. 18 of 2001 concerning special authorities for the administration of Aceh. Law No. 18 of 2001 was issued two years after Law No. 14 of 1999, which contained provisions recognizing Aceh as a Special Autonomy Region. The special status of Aceh was subsequently strengthened through the enactment of Law No. 11 of 2006 concerning the Government of Aceh. One of its provisions states that Islamic Sharia in Aceh is applied to all aspects of life, including aqidah, Sharia, and morality. Thus, it can be understood that approximately three laws strengthen Aceh's authority to implement Islamic Sharia in all aspects of life.

The laws granting Aceh special status and authority to govern its territory have given rise to laws specifically applicable to the special region of Aceh, including the implementation of Qanun and Jinayat. Qanun is a term commonly used to refer to regulations applicable to the local community that are also adapted to the conditions of the region. Thus, Qanun can also be understood as a Regional Regulation (PERDA). However, the term Qanun is more commonly used in regions that implement Islamic Sharia. Several Qanun have been established by the Aceh Government to regulate Islamic Sharia in Aceh.

Implementation

Aceh Provincial Qanun No. 11 of 2002, established by the Aceh Government, is

intended to regulate Islamic Sharia in the fields of Aqidah, worship, and Islamic propagation. Meanwhile, the Qanun regulating Jinayat law, which covers matters including khamr, maisir, khalwat, ikhtilat, zina, sexual harassment, rape, qodafh, liwath, and musahaqah, is Aceh Qanun No. 6 of 2014. The establishment of this Qanun is intended, among other purposes, to implement Islamic Sharia law in Aceh. This Qanun applies to all Acehnese people who are Muslim, as well as to non-Muslim Acehnese who commit Jarimah in Aceh where the offense is not regulated under the Criminal Code (KUHP) or under criminal provisions outside the Criminal Code, and who voluntarily choose to submit to Jinayah Law.

These Qanun are implemented in Aceh through the establishment of an Islamic court, which has the authority to examine, adjudicate, and resolve cases at the first-instance level in the fields of Ahwal al-Syakhshiyah, Muamalah, and Jinayah. This is also stated in Law No. 11 of 2006, Article 128, paragraphs 1–4. The law stipulates that the Sharia Court is a judicial body or court for Muslim communities in Aceh. In addition to the Sharia Court, there is Wilayatul Hisbah, an institution established to implement Islamic Sharia in Aceh. Like the Sharia Court, Wilayatul Hisbah was established following the enactment and ratification of Law No. 11 of 2006. Wilayatul Hisbah is part of the Civil Service Police Unit, as explained in Article 24 of the UUPA.

In addition to the Sharia Court and Wilayatul Hisbah, there are financial institutions established on the basis of Qanun No. 11 of 2018, specifically Article 65, which regulates financial institutions that must comply with the Qanun. These financial institutions include banks, non-bank institutions, and several other financial institutions, all of which are required to implement Islamic Sharia in their operations. The implementation of the Islamic economy in Aceh has led to the establishment of several financial institutions, such as non-bank financial institutions and Islamic microfinance institutions. LKMD has areas of activity such as capital markets, insurance, pension funds, venture funds, and TSB. Meanwhile, Islamic microfinance institutions operate according to principles aimed at promoting justice and transparency in economic development and supervising social activities.

However, the implementation of Qanun based on Islamic Sharia has not yet been optimal and has tended to generate considerable controversy concerning human rights

(HAM). There has been an increasing number of criminal cases following the establishment and enactment of Qanun, as occurred in Lhokseumawe, where criminal cases related to Khalwat, gambling, Khamr, and others increased from year to year. There were approximately 77 violations in 2015, 81 violations in 2016, and 97 violations in 2017. From this, it can be seen that the implementation of Qanun in Aceh has not been optimal, and since the establishment of the Qanun, criminal cases have tended to increase.

Special Autonomy and Nationalism

The special autonomy currently enjoyed by Aceh is an effort by the government to prevent Aceh from separating from Indonesia through the Free Aceh Movement. The special autonomy granted to Aceh allows the province to have its own law, namely Sharia law. Sharia law in Aceh does not replace national law, but functions as a legal system that operates alongside Indonesia's national legal system. The Qanun law applicable in Aceh continues to recognize the existence of national law, so that Aceh law and national law can operate side by side. (Islamic Sharia in Aceh does not replace national law, but operates alongside it; Islamic criminal law applies only to Muslims.)

The granting of special autonomy to Aceh aims to prevent Aceh from separating from the Unitary State of the Republic of Indonesia (NKRI) and to improve the welfare of its people. The implementation of special autonomy in Aceh is provided for in Law No. 11 of 2006 concerning the Government of Aceh (UUPA). Through this special autonomy, Aceh is given the freedom to establish special institutions such as local political parties, the Wali Nanggroe Institution, the Aceh Customary Council, the Sharia Court, and others. The special status and privileges of Aceh can be described as the maximum option granted to Aceh as a special autonomous region while remaining within the framework of the NKRI. In addition, the special autonomy granted to Aceh gives the regional government greater authority to manage local affairs, such as education, health, resources, and the implementation of Islamic Sharia.

The implementation of Islamic Sharia in Aceh is guaranteed by the UUPA. It should be emphasized that the legal system in Aceh does not replace the national legal system; rather, the two systems function in parallel. The distinction is that Jinayat criminal law in Aceh applies only to Muslim communities, while non-Muslim Acehnese

continue to follow the Criminal Code (KUHP). Under special autonomy, Aceh also has the Syar'iyah Court as a special court authorized to adjudicate Islamic criminal matters, functioning in a manner similar to the Supreme Court. However, the Syar'iyah Court has limited authority in making decisions because its decisions must be submitted to the Supreme Court to ensure conformity with the national constitution and human rights (HAM). The coexistence of Aceh's special autonomy with nationalism can serve as an example that religious law can coexist with state law without creating structural conflict, as long as the boundaries of authority are clearly defined.

Aceh's special autonomy is also not free from challenges. After receiving special autonomy and establishing governmental institutions, Aceh began to manage its region by considering the broader interests of the Acehnese people. Accordingly, the regional government is expected to be able to map and manage its natural resources properly so that it can identify sources of locally generated revenue to increase Aceh's independence from the central government. Thus, one implication of Aceh's special autonomy is the existence of special autonomy funds for Aceh.

The Role of the Majelis Permusyawaratan Ulama (MPU) as Government Advisor

The MPU in Aceh is an organization consisting of scholars and ulama in Aceh. Under Aceh Qanun, ulama have two positions: as an independent body and as an equal partner of the government. Under the law, ulama hold a position equal to that of the Regional House of Representatives (DPRD). Ulama are also involved in several stages of the legislation of Aceh's Islamic Sharia Qanun, including:

1. Ulama are involved in drafting Aceh's Islamic Sharia Qanun.
2. Ulama provide input and suggestions during the drafting process of Aceh's Islamic Sharia Qanun.
3. Ulama are asked by the legislative body to respond, provide feedback, and offer suggestions.
4. Ulama ask the government to enact Islamic Sharia Qanun in Aceh in accordance with existing needs.

Based on the involvement of ulama in the stages of legislating Islamic Sharia Qanun in Aceh, it can be understood that the MPU is tasked with providing input,

considerations, guidance, advice, and recommendations to the regional government and local communities in determining regional policies concerning Islamic Sharia. These duties of the MPU are stated in Article 4 of Law No. 3 of 2000. However, the provisions concerning the duties of the MPU were revised, so that the MPU's duties in carrying out its role as an institution involved in the formulation of Qanun in the region are regulated in Article 4 of Law No. 2 of 2009.

The MPU is an independent institution regulated through Qanun and plays a major role in community and regional development. In addition to its important duties, the MPU also plays an important role in government administration as an institution that provides legal input in the formulation of Islamic Sharia Qanun. Another role of the MPU is to provide opinions on regional policy and legal matters in the fields of economy, politics, government, development, and others, as well as to provide advice and guidance to the community concerning the values of Islamic Sharia. Given the institutional character of the MPU, it can be understood that the MPU and MUI are different. The MUI is an organization comprising ulama that is not affiliated with the government.

The MPU in Aceh Province has a vision and mission. The vision of the Aceh Provincial MPU is to ensure the role of ulama in the implementation of Sharia Qanun and comprehensive development. The missions of the Aceh MPU include:

1. Increasing the role of the MPU.
2. Improving the establishment of Islamic Sharia to be implemented in Aceh.
3. Improving the capacity of ulama.
4. Increasing efforts to implement Islamic Sharia in Aceh comprehensively in the lives of Acehnese people and preventing the emergence of wrongdoing.
5. Increasing the outreach activities conducted.

To achieve and realize the MPU's vision and mission, the MPU has developed a work program divided into five areas: strengthening institutions and personnel; developing Sharia law; community development and welfare; increasing the role of ulama; and improving the human resources of ulama.

Challenges

Although Aceh's special autonomy has several positive aspects, this does not mean that it is free from challenges. The special autonomy granted to Aceh has created various challenges. These challenges include:

Human Rights (HAM)

Human rights have become one of the issues arising from the implementation of Islamic Sharia in Aceh. The implementation of Islamic Sharia law is considered to have brought changes to various aspects of Acehnese society, including social and political life. One issue frequently discussed is the potential for discrimination against women, particularly when patriarchal values in society interact with the implementation of Islamic Sharia regulations. This condition can become an obstacle for some women to participate in political activities or become political activists, so women's representation in political spaces and positions of power continues to face various challenges. In addition, there is a view among some members of society that the implementation of Islamic Sharia law has the potential to generate horizontal conflict, particularly concerning the enforcement of certain rules, such as caning and regulations regarding dress. Therefore, the implementation of Islamic Sharia in Aceh is not only a matter of law and religion, but is also related to human rights, gender equality, political participation, and social relations within society.

Special autonomy has also created economic dependence on Special Autonomy Funds. At the beginning of Aceh's special autonomy administration, the government provided funding to improve economic development in Aceh so that the Acehnese people could achieve welfare more quickly. However, the management of these Special Autonomy Funds has faced problems in governance and accountability, as well as weak oversight of fund allocation, resulting in budget allocations that were inaccurate, inefficient, and inconsistent with development priorities. Consequently, development projects that should have supported Aceh's economic development and growth have sometimes failed to reach their targets, resulting in budget waste and even corruption. Problems in the use of these funds have affected the low effectiveness of regional development and economic improvement programs designed by the regional government.

Harmonization of Aceh Qanun with Nationalism. This is a challenge for Aceh

because the Aceh Government must align the laws applied in Aceh with national law. This alignment is important to ensure that special autonomy does not conflict with the national legal system. Special autonomy granted by the government does not function as a replacement for the national legal system; rather, the two legal systems—the Aceh legal system and the national legal system—must operate side by side in parallel. In addition to aligning Aceh's legal system with the national legal system, the Aceh Government must also foster a renewed sense of nationalism among the Acehnese people. Before receiving special autonomy, Aceh experienced the Free Aceh Movement (GAM), which was a rebellion against the government. Before the establishment of special autonomy, Aceh felt that it was being used by the government as a source of funds, while those funds were not used for Aceh's economic development but to support development in Java. As a result, their sense of nationalism declined. After receiving special autonomy, the Aceh Government conducted programs to rebuild this sense of nationalism.

Central Government Response

The special autonomy was formulated in Law No. 11 of 2006 concerning the Government of Aceh (UUPA), which confirms that Aceh has the right to formally implement Islamic Sharia, establish local political parties, manage 70 percent of natural resources in its territory, and establish regional symbols such as flags and emblems reflecting the cultural and religious identity of the Acehnese people. The granting of such broad authority initially had two objectives: to contain the potential for separatism by demonstrating that the Central Government respected Aceh's special status, while also improving the welfare of the Acehnese people through special funding (Special Autonomy Funds or Dana Otsus) and asymmetric decentralization policies. However, from 2006 to the present, the central government's response to the implementation of special autonomy in Aceh, which is closely associated with the practice of Islamic Sharia, has generated a complex paradox, ranging from political inconsistency, legal inconsistency, fiscal disparities, to the dilemma between maintaining national unity and respecting local distinctiveness.

Historically, the legal framework for Aceh's special autonomy was built through three principal laws: Law No. 44 of 1999 concerning the Implementation of the Special

Status of the Special Region of Aceh; Law No. 18 of 2001 concerning Special Authorities for the Administration of Aceh; and, ultimately, Law No. 11 of 2006 (UUPA). Law No. 44 of 1999 established the basis for Aceh's special rights to administer religious life, preserve customary practices, regulate education, and involve ulama in determining regional policies. Two years later, Law No. 18 of 2001 further affirmed Aceh's authority to manage natural resources and local government policies. However, the most substantial recognition was established through the 2006 UUPA, which explicitly permits Aceh to implement Islamic Sharia in every aspect of life, ranging from *aqidah*, Sharia, to public morality; grants the Aceh Government authority to establish Sharia-based *qanun*; establishes the Sharia Court as a special judicial institution for Muslim Acehnese; and establishes *Wilayatul Hisbah* as a moral oversight institution similar to a religious police force. This legal framework demonstrates the Central Government's formal commitment to respecting Aceh's distinctiveness after Helsinki, but also incorporates safeguards limiting the scope of autonomy if Sharia practices are deemed inconsistent with the 1945 Constitution or international human rights standards. Thus, from the outset, central-regional relations in the context of Aceh's special autonomy were built on a foundation of formal accommodation accompanied by vigilance against potential human rights violations or a new separatist movement.

In practice, the implementation of Sharia Qanun and its enforcement institutions faces significant challenges. Several major Qanun include Aceh Qanun No. 11 of 2002, which regulates Islamic Sharia in the fields of *aqidah*, worship, and Islamic propagation; and Aceh Qanun No. 6 of 2014, which contains provisions on *Jinayat* law (Sharia criminal law) covering moral offenses such as *khamr* (alcoholic beverages), *maisir* (gambling), *khalwat* (indecent conduct), *ikhtilat* (mixing of men and women), *zina* (extramarital sexual relations), and sexual harassment. The Qanun *Jinayat* also regulates sanctions in the form of caning, fines, and religious rehabilitation. Meanwhile, Aceh Qanun No. 11 of 2018 affirms the existence of Sharia financial institutions and encourages the establishment of Islamic banks, Islamic microfinance institutions, and Islamic economic literature. To enforce these Qanun, the Sharia Court (MS) was established as a court of first instance for Muslim Acehnese, tasked with examining and deciding cases involving *akwal al-Syakhsiyah* (family law), *muamalah* (economic

transactions), and jinayah (Sharia criminal law). The Supreme Court of the Republic of Indonesia serves as a guarantor of the conformity of MS decisions with the 1945 Constitution and human rights conventions, particularly in cases involving caning. In addition, Wilayatul Hisbah (WH) functions as a moral oversight institution, conducting raids and administrative enforcement against violations of social conduct. The Majelis Permusyawaratan Ulama (MPU), as an independent institution, serves as a partner to the regional government in formulating and reviewing Qanun drafts, as well as providing input, consideration, and guidance concerning the implementation of Sharia values.

Although the legal and institutional framework is well established, the realization of Qanun implementation demonstrates a gap between regulation and practice. Data from Wilayatul Hisbah recorded an increasing trend in Jinayat violations, with the number of violations rising from 77 cases in 2015 to 97 cases in 2017, indicating that merely establishing Qanun does not automatically reduce ‘jarimah’ behavior if it is not accompanied by education and social assistance. The Sharia Court often lacks certified judges, adequate training, and sufficient judicial facilities. As a result, MS decisions are sometimes inconsistent, depending on the interpretation of local judges and local political pressure. On the other hand, harmonization of Aceh Qanun with the KUHP/KUHAP often encounters obstacles. For example, non-Muslims who ‘voluntarily’ submit to Jinayat law in certain cases are sometimes treated as though they are required to submit to it, creating constitutional disputes. Appeals to the Supreme Court often take a long time, delaying substantive justice and causing dissatisfaction among the public. In the context of human rights, public caning is a crucial point: although the UUPA does not regulate the method of caning execution in detail, ministerial regulations require the implementation of caning to meet the standard of “not causing torture” (for example, caning should be conducted in a closed space, limited in number, and monitored by medical personnel), yet in practice it is still frequently conducted publicly, prompting criticism from national and international human rights institutions. Thus, the Central Government, through the Ministry of Religious Affairs, the Ministry of Law and Human Rights, and other relevant ministries, often exercises “soft approach” oversight by issuing circular letters, facilitating dialogue, and providing recommendations without taking firm legal action to encourage revisions of problematic Qanun.

In terms of fiscal governance, the Central Government introduced Special Autonomy Funds (Dana Otsus) as a form of economic compensation for Aceh after the conflict and the 2004 tsunami. Between 2008 and 2022, Aceh received a total of approximately Rp 120 trillion, with flexible allocations for infrastructure, education, and health development. However, in reality, 65 percent of the Special Autonomy Funds absorbed during this period was used for “prestigious” infrastructure projects such as modern government buildings, inter-district roads, the Banda Aceh–Medan toll road, and sports facilities, while productive social programs received only around 12 percent, including skills training, micro-business capital, and direct cash assistance. Consequently, Aceh’s human development index (HDI) stagnated at 71.2, below the national average of 72.3, while the poverty rate reached 15.4 percent and unemployment 6.1 percent in 2023. Aceh’s dependence on central transfers is also very high: approximately 72 percent of the Regional Revenue and Expenditure Budget (APBD) comes from transfer assistance (Otsus, DAU, DAK), while the contribution of locally generated revenue (PAD) is only around 8–10 percent. The corruption case involving Special Autonomy Funds in North Aceh in 2021, amounting to Rp 126 billion, underscores acute governance problems, limited transparency, and weak oversight. Consequently, rather than accelerating economic independence, the Special Autonomy Funds have instead created pathological dependence and distorted development priorities.

Since 2021, the Central Government has gradually shifted the Special Autonomy Fund scheme toward General Transfer Funds by integrating special autonomy funds into DAU (General Allocation Funds) and DAK (Special Allocation Funds), which apply universally, and has planned to completely end the flow of Special Autonomy Funds by 2027. This measure is motivated by the view that Aceh has entered a “post-conflict recovery phase” and therefore no longer requires special fiscal priority. However, this discourse has generated concerns: Aceh’s locally generated revenue is not yet ready to replace Special Autonomy Funds, tax collection capacity remains suboptimal, and natural resource potential such as oil and gas and plantations has not been managed efficiently. The Central Government has previously offered a performance-based incentive scheme providing additional allocations to districts/cities that successfully increase PAD by at least two percent per year, but implementation in

the field has been hampered by bureaucracy. The government has also encouraged the establishment of a Special Aceh Financial Management Agency, similar to an institution in Papua, to improve accountability, but the slow progress in establishing this institution indicates local resistance to Central Government fiscal intervention. Such fiscal policy creates substantial uncertainty for Aceh, giving rise to a sentiment that the “promise of special status” is gradually being withdrawn even though the legal symbols of autonomy remain stated in the UUPA.

In addition to fiscal problems, the narrative of integrative nationalism promoted by the Central Government since 2021 has added a complex dimension to central-regional relations in Aceh. The Religious Moderation Program implemented by the Ministry of Religious Affairs and the Ministry of Defense is directed at strengthening the values of Pancasila, tolerance, and unity amid diversity. In Aceh, this program is integrated with local wisdom through cooperation between the Aceh Islamic Sharia Office and the MPU, with the hope that messages of moderation will not be interpreted as an “attack” on Sharia. However, in practice, several Religious Moderation activities often face challenges: for example, discussion materials concerning the “active role of women in public spaces” are considered inconsistent with Qanun provisions on the obligation to wear the hijab or the prohibition of khalwat. The stigma that “moderation” is an effort to reduce Aceh’s distinctiveness has caused some meetings to be held behind closed doors, and organizers and discussion participants have often received intimidation or pressure from local Wilayatul Hisbah officers. Similarly, the State Defense Program (Bela Negara), which instills nationalist values through leadership training and campus activities, often encounters local distrust because some members of the community perceive these efforts as intended to erode Aceh’s identity and perpetuate centralization.

One of the most controversial symbols that has triggered debate is the use of the Aceh Bulan Bintang flag, which closely resembles the GAM symbol. In 2019, the Aceh House of Representatives (DPRA) proposed making the flag the official flag of Aceh. The Central Government, through the Minister of Home Affairs, rejected the proposal, arguing that the flag contains separatist symbolic elements that could revive the spirit of GAM. The rejection triggered demonstrations by students and supporters, raising concerns that historical sentiment regarding the status of the Acehnese Islamic sultanate

was being politicized into accusations of being anti-NKRI. Likewise, although the establishment of local political parties in Aceh is regulated by the UUPA, it is often constrained by technical regulations of the General Elections Commission (KPU RI), which impose stricter membership thresholds and verification requirements than those applied to national parties. As a result, only two local parties (Partai Aceh and Partai Solidaritas Aceh) passed verification, while prospective local politicians were forced to register through national parties. The Central Government argued that strict verification was necessary to maintain national standards, while the DPRA and the Aceh Provincial Government viewed the policy as political intervention that diminished autonomy.

From the perspective of legal harmonization, conflicts between Aceh Qanun and national law continue to emerge. In addition to the issue of caning, questions have arisen concerning Qanun provisions requiring women to wear hijab in public spaces and prohibiting khalwat, which are considered to restrict women's fundamental rights and create gender discrimination. A circular letter from the Ministry of Women's Empowerment and Child Protection (KPPPA) in 2022 emphasized that Qanun may not restrict women's rights to attend school, work, and participate in politics. However, in several districts, WH officers continue to enforce Qanun rigidly, triggering protests from women's NGOs and human rights activists demanding constitutional protection. At the religious level, the Majelis Permusyawaratan Ulama (MPU) acts as an advisor to the DPRA and the Aceh Provincial Government, involving ulama at every stage of Qanun legislation. Although the MPU has moral veto power, its capacity for contemporary fiqh studies remains limited. Many draft Qanun do not take into account the principles of *maqāsid al-syarī'ah* (the objectives of Islamic law), such as the protection of life, reason, and privacy rights, thereby generating public resistance and academic criticism regarding the "ritualistic" nature of Qanun.

Amid various pressures and challenges, the Central Government has shown an ambivalent stance: it has been formally accommodative by maintaining the validity of the UUPA, but has implemented technical regulations to limit expressions of autonomy considered "extreme." For example, Permendagri No. 9 of 2020 requires every Aceh Qanun to include a complete academic paper containing a human rights review, MPU approval, and a recommendation from the Ministry of Religious Affairs, causing the legislative process to take 6–12 months and slowing the issuance of new Qanun. The

Central Government has also repeatedly postponed decisions on revisions to the controversial Qanun Jinayat, preferring intensive dialogue rather than forcing changes. However, when absolute national interests are involved, such as the handling of the COVID-19 pandemic, coordination proceeds quickly and effectively, showing that central-regional relations become easier when national agendas are prioritized. Problems arise when local needs, such as revisions to Qanun Jinayat or requests for reallocating Special Autonomy Funds, are considered inconsistent with the national vision, resulting in repeated extensions and recommendations that become exhausting for Aceh.

Overall, the Central Government's response to the development of Islamic Sharia in Aceh since 2006 can be summarized in three broad patterns: first, formal accommodation but selective implementation, maintaining the autonomy framework on paper while applying additional safeguards that hinder local policies considered "too Sharia-oriented"; second, the implementation of integrative nationalism narratives such as Religious Moderation and State Defense, which on the one hand aim to strengthen unity but on the other hand are perceived as efforts to erode Aceh's distinctiveness; third, fiscal policies that gradually shift special autonomy toward more general fiscal obligations, creating development uncertainty and an identity crisis between the promise of special status and the reality of pseudo-decentralization.

If there is no substantial reform, three major risks threaten Aceh's future. First, a security crisis resulting from the disappointment of former GAM combatants over unfulfilled agrarian promises—the Central Government promised two hectares of land for each combatant, but implementation has been very limited—could trigger frustration with the potential emergence of new separatist groups or the extension of conflict into new identity issues. Second, a crisis of NKRI legitimacy due to the neglect of transitional justice, such as the stalled establishment of the Aceh Truth and Reconciliation Commission because of insufficient budgetary support, as well as the neglect of serious human rights violations in the past that should be addressed through an Aceh Human Rights Court. Third, socio-cultural fragmentation reinforced by discriminatory laws, particularly Qanun that restrict women's rights, prohibit individual freedoms, and prohibit minority religious practices, which could weaken social cohesion among Acehnese communities themselves. When Qanun Jinayat does not reduce the

number of moral violations but instead creates tension, such as a 30 percent increase in khalwat cases between 2015 and 2023, it is clear that a repressive approach without education and empowerment is inadequate.

To address these problems, there are several crucial policy recommendations. First, harmonization of Aceh Qanun with the Constitution and human rights standards: the DPR-RI and DPRA need to open participatory dialogue involving ulama, human rights NGOs, and academics to revise controversial Jinayat provisions, particularly public caning and discriminatory dress regulations. The Central Government can facilitate this process by providing funding for comprehensive studies on *maqāsid al-syarī'ah* and best practices in Sharia courts in other countries. Second, reform of governance and management of Special Autonomy Funds: the establishment of a Special Aceh Financial Management Agency with representation from the Central Government, the Aceh Provincial Government, DPRA, and independent institutions—such as the Ombudsman, BPK, or civil society organizations—could improve transparency and accountability. The method of converting Special Autonomy Funds into performance-based incentives should be designed to motivate Aceh to increase PAD, for example through optimizing local tax potential or Sharia-based investment. Third, strengthening the capacity of Sharia institutions: the Supreme Court and the Ministry of Religious Affairs need to provide certification training for Sharia Court judges on human rights principles, constitutional law, and modern fiqh; the Supreme Court can also establish national standards for courtrooms, supporting facilities, and procedures for executing caning punishments to comply with anti-torture standards. Fourth, a Religious Moderation program contextualized with Acehnese local wisdom: discussion materials should incorporate Acehnese traditions such as the “Cika Mukim” custom, the philosophy of “Meugang,” and the culture of mutual cooperation so that messages of tolerance are not perceived as an attempt to impose foreign values. The Central Government and the Aceh Provincial Government can organize an annual “Aceh Pusat Talks” dialogue forum involving all stakeholders: DPRA, MPU, academics, NGOs, and civil society representatives. Fifth, independent audits and data-based evaluation: the Ministry of Finance together with BPS and DPRA needs to develop measurable performance indicators (such as the ratio of PAD to total PAD, the percentage of Special Autonomy Funds allocated to productive programs, the number of

certified MS judges, and the public satisfaction index regarding Sharia judicial services) and publish them regularly to improve public accountability. Audits by external institutions such as BPK and Transparency International Indonesia will help identify budget leakages, improve procurement procedures, and increase public trust in government.

Overall, the Central Government's response to Aceh after Helsinki should be directed toward three key elements: transitional justice, fiscal independence, and social cohesion based on restorative justice. Therefore, agrarian promises to former combatants and conflict victims should be fulfilled immediately through transparent land redistribution programs monitored by independent institutions. The Aceh Truth and Reconciliation Commission must be revitalized with budgetary support and a clear mandate so that the recovery process for victims can be completed. In addition, the Central Government needs to create a measurable and fair fiscal authority transfer scheme, ensuring that Aceh has adequate fiscal technology and financial management capacity to replace Special Autonomy Funds with locally generated revenue. In the legal and social fields, harmonization of Qanun with human rights standards must be carried out gradually, involving all segments of society in open dialogue and prioritizing gender justice and pluralism. Finally, national integration should not unilaterally suppress Aceh's identity; instead, Aceh's cultural, religious, and historical uniqueness should be treated as a strength for building an inclusive, equitable, and sustainable model of special autonomy. Without such measurable steps, Aceh's special autonomy will remain a fragile experiment in decentralization that appears peaceful on the surface, while containing the potential for new conflict that could erupt if not addressed comprehensively.

CONCLUSION

Nangroe Aceh Darussalam, often known as the Special Region of Aceh, is one of the provinces in Indonesia that has been granted the privilege of implementing Islamic Sharia within its governmental legal system. This began with the Helsinki Agreement and was based on the enactment of several laws regulating Aceh's special status, including Law No. 4 of 1999 concerning the Implementation of the Special Status of the

Special Region of Aceh, Law No. 18 of 2001 concerning Special Authorities for the Administration of Aceh, and Law No. 14 of 1999 concerning the recognition of Aceh as a special autonomous region.

In its implementation, Islamic laws have emerged in Aceh in the form of Qanun. In addition, several institutions have been established to implement these laws, such as the Islamic Court, Sharia Court, Wilayatul Hisbah, Wali Nanggroe Institution, Customary Council, Local Politics, and others. Nevertheless, in its implementation, Sharia law in Aceh does not conflict with national law. Rather, Islamic law operates alongside national law. This is possible because in Aceh, Sharia law and national law continue to operate in parallel, with the distinction lying only in criminal law (Jinayat).

However, on the other hand, there are still challenges accompanying the implementation of Islamic Sharia law, such as human rights issues, economic dependence on Special Autonomy Funds, and the harmonization of Aceh Qanun with nationalism. Meanwhile, the Central Government's response to the implementation of Islamic Sharia tends to be characterized as passive and administrative tolerance, carried out by the government to remain alert to the emergence of new separatist movements. Therefore, the Central Government emphasizes integrative nationalism through Pancasila, the State Defense Program, and Religious Moderation.

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