

# CORRELATION OF ZAKAT AND TAX IN THE FRAMEWORK OF SHARIA ECONOMIC LAW

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## **Abstract**

*This Talking about welfare issues, of course, one of the instruments that can be drawn to solve it through zakat and taxes, in making policies of course we will be faced with whether zakat is the same, or even the opposite is contradictory and can be taken both for the word category of artistic benefit is trying to elaborate whether it is an understanding of Islamic economic law? The tax system according to Islam is the tax system applied during the reign of the Prophet and the government of Khulafarusshidin. At that time, the state budget was still very simple and not as complicated as the modern budget system. The state uses the principle of a balanced budget (balance budjet). State revenues can be very different from year to year, even from day to day.and so is zakat*

**Keywords:** Zakat, Tax, Sharia Economic Law

## **Abstrak**

*Berbicara masalah kesejahteraan tentu salah satu instrumen yang dapat ditarik untuk menyekesaiakannya lewat zakat dan pajak, dalam mengambil kebijakan di tentu kita akan dihadapkan tentaang apakah zakat itu sama, atau malah sebaliknya yang saling bertentangan dan boleh di ambil keduanya untuk kata gori kemaslahatan artikel ini mencoba untuk menguraikan baik itu pemahaman menurut hukum ekonomi syariah? Sistem perpajakan menurut islam sistem perpajakan yang diterapkan saat pemerintahan rasulullah samapai dengan pemerintahan khulafarussyidin. Pada zaman tersebut, anggaran negara masih sangat seberhana dan tidak serumit sistem anggaran modern. Negara memakai prinsip anggaran berimbang (balance budjet). Pendapatan negara yang dapat sangat berbeda tahunnya, bahkan dari hari kehari.dan begitu juga dengan zakat.*

**Kata Kunci :** Zakat, Pajak, Hukum Ekonomi Syariah.

## **A. INTRODUCTION**

Zakat and Tax are important for every citizen because they are the main income for several countries which of course greatly affect the state treasury in addition to income in other fields. In addition to affecting the state treasury, of course, taxes and zakat also contribute to realizing development. In state life for a Muslim, obedience obeys the obligation to pay taxes that have been set by the government. Taxes have several terms in Islam namely dharibah, jizya, and kharaj. Dharibah can be interpreted as hitting, in other opinions it can be called something burdensome (Sriwahyuni, 2014). Jizya and kharaj were forms of tax applied during the caliph's time. All three have similarities and differences, but in general they refer to tax collection. There are several statements of scholars that can be defined as statements related to taxes. There are several statements

of scholars that can be defined as statements related to taxes. The first statement is a statement from Yusuf Qaradawi which states that:

"Taxes are obligations imposed on taxpayers and must be given to the state whose proceeds are used to finance the state in the economic, social, and political fields of a country." The next statement is a statement from Gazi Inayah who states that: "Tax is an obligation to make cash payments that are binding and the amount has been determined by the government. The stipulated provisions are generally adjusted to the ability of taxpayers. Tax proceeds are fully used to provide food needs for the community and the needs of government administration. Determining the law on a matter related to society such as taxes, in Islamic sharia one of them is based on public benefit. One of the rules of Usul Fiqh states that general benefits are prioritized over specific benefits. That basis can be used as a reference for tax collection as fatwakan by figures from the Maliki school.

Basically, taxes (dharibah) as a source of state income, in the Qur'an and hadith are not justified, because Islam has required zakat for people who have fulfilled the provisions of recognizing zakat. However, there may be a condition where zakat is no longer sufficient for state financing, so at that time, it is permissible to collect taxes with very strict provisions and decided by ahlil halli wal aqdi. Tax is one form of mu'amalah in the economic field, as a means of meeting the needs of the state and society to finance various needs of the state and society to finance various needs together (collectively). In the absence of a nash that explicitly regulates taxes in Islamic law, it has implications for differences of opinion among the fukaha regarding the status and law of collecting taxes.

## **B. DISCUSSION**

### **Understanding of Taxes**

Etymologically, taxes in Arabic are called Dharibah which means obliging, determining, determining, setting, hitting, explaining or imposing, and others. (Munawwiw, 2002). In the Qur'an dharaba is the verb form (fi'il), while the noun form (isim) is dharibah which can mean burden. Dharibah in isim mufrad (singular noun) with its plural form is dharib. It is called a burden, because it is an additional obligation on property after zakat, so that in its implementation it will be felt as a burden. In the Qur'an (Arabic) only once there is the word "tax" which is found in the translation of QS AL-TAWBAH [9]:29

"Fight those who do not believe in Allah and not (also) to the next day, and they do not forbid what is forbidden by Allah and His Messenger and do not religion with the true religion (the religion of Allah), (i.e. people) that the Bible gives them, until they pay (jizya) obediently while they are in a state of submission."

Thus, dharibah is property that is compulsorily levied by the state for other than jizya and kharaj, even though both can generally be categorized as dharibah. The definition of tax in Arabic terms is known as Al-Usyr or Al-Maks or also Adhdharibah which means "levies withdrawn from the people by tax collectors". In addition, other similar terms such as al-kharaj are found, which are commonly used for levies related to land specifically. In the context of Islamic history kharaj was immune as a kind of tax imposed on land that was mainly carried out by the power of arms, regardless of whether the owner was a minor, an adult, a free, a slave, a Muslim or an unbeliever. According to

linguists, tax is a payment made to the government to finance expenditures made in terms of providing services for the public interest.

While taxes in tax law are as said by Andria in Yulies Tiena Masriani's Book that taxes are contributions to the state, which are owed by taxpayers according to regulatory regulations, with no direct re-achievement that can be addressed, the purpose is to finance public expenditures related to the state's duty to run the government. Tax is a demand because Muslims are encouraged to pay infak and alms. Taxes must be cashed as long as it is for the benefit of development in various fields and sectors of life needed by the community. Taxes are dues that are mandatory by the people as contributions to the state, provinces, municipalities and so on. Tax collection is a logical consequence in the life of society, nation and state as a reflection of justice for welfare, based on the theory and principles of taxation principles that are universal in nature. For most countries, taxes are one of the foreign exchange in supporting the success of national development.

Tax according to Rochmat Soemitro is the people's contribution to the state treasury, the transfer of wealth from the private sector to the government sector by not getting lead services (*tegen prestatie*) which can be directly appointed and used to finance public expenditures or the transfer of wealth from the people to the state treasury to finance routine expenses and the surplus is used to finance (public investment).<sup>1</sup>

1. The characteristics inherent in the definition of tax are:
2. Taxes are collected based on laws and implementing rules that can be enforced.
3. In the payment of taxes can not be addressed the existence of individual counter-achievements by the government.
4. Taxes are collected by the state, both central and local governments.
5. Taxes are intended for government expenditures, which if there is still a surplus from the income are used to finance public investment.
6. In addition to budgetary purposes, taxes also have the purpose of regulating<sup>2</sup>

### **The Relationship Between Zakat and Taxes**

Many scholars have actually explained about the sources of government revenue that can be used to finance their spending, for example Al-Mawardi (2006, 227) has explained that the source of government revenue can come from *ghonimah* (spoils of war), *fai* (property obtained by the government from non-Muslim countries without war), *kharaj* (taxes on land), *ushur* (import duties), and *zakat*. However, currently the types of *ghonimah* and *fai* income are no longer possible to be obtained by a state, so according to Chapra (2001, 335) in this era the government can create a new type of tax that is used to finance government spending. Then the scholars have also disagreed about the permissibility of the government to collect taxes other than *zakat*.

Some of them allow the government to collect taxes, this is the opinion of Al-Qaradawi (2011, 966), Chapra (2001, 335), Ibn Taymiyyah in Islahi (1997, 254), Al-Ghazali in Al-Qardawi (2011, 1077), An-Nawawi in Al-Qardhawi (2011, 1076), and other scholars. While the cleric who forbids the government to levy taxes on his people is Imam Ahmad bin Hanbal as quoted by Al-Hanbali (1993, 157), then Al-Baghawi (1983, 61) and Ash-Syaukani (2009, 279). However, according to Chapra (2001, 337), there is an opinion that prohibits the government from collecting taxes because the

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<sup>1</sup> Rochmat Soemitro dalam Mardiosmo, *Perpajakan Edisi Revisi 2009*, Yogyakarta, hal. 1

<sup>2</sup> Muhammad Turmudi, *Jurnal Al-‘Adi* Vol. 8 no. 1, (Januari 2015): hal. 130.

government that existed during the ulama era was arbitrary in collecting taxes, so that the people lived in poverty while the government lived in abundant wealth. Al-Qardhawi (2011, 1079) explained that the government may collect zakat provided that the following four things are met:

1. The government really needs money and other sources cannot meet that need,
2. Fair distribution of the tax burden among the community,
3. Taxes should be used to finance the interests of the people, not for immorality and lust,
4. Taxes must be collected with the agreement of economists and scholars.<sup>3</sup>

### **Scholars' Opinions About Taxes**

Are there any obligations of Muslims regarding property other than zakat? Answering this question, differences of opinion arose among fukaha (Islamic law experts). Some argue that there is and some don't.

#### 1. Scholars who argue that taxes are permissible

- a. Abu Yusuf, in his book *al-Kharaj*, mentions that:

All the khulafah ar-rashidin, especially Umar, Ali and Omar bin Abdul Aziz are reported to have stressed that taxes should be collected with justice and prosperity, should not exceed the ability of the people to pay, nor should they be able to fulfill their daily principals. Abu Yusuf supported the right of the ruler to increase or decrease taxes according to the ability of the overburdened people.

- b. Ibn Khaldun in his book *Muqaddimah*

In a very good way reflecting the current of thought of Muslim scholars who lived in his day regarding the equitable distribution of the tax burden by quoting a letter from Thahir Ibn Husayn to his son who became a governor of one of the provinces.

Therefore distribute taxes to everyone with fairness and equity, treat everyone equally and do not give exceptions to anyone because of their position in society or wealth and do not exclude anyone even your own officers or close friends or followers. And don't you collect taxes from people beyond their ability to pay. (Umar Chapra, 2002)

#### 1. Scholars who argue that taxes are haram:

- a. Zallum argues: (Abdul Qadim Zallum, Tth)

The current state budget is very heavy and large, after the expansion of ulil amri responsibility and the increase in cases that must be subsidized. Sometimes the general revenues that are the right of baitul mal such as *fa'i*, *jizya*, *hkaraj*, *'ushr*, and *khumus* do not mark the state budget, as has happened in the past, namely the time of the Messenger of Allah, the time of khulafa ar-rashidin, the period of muawiya, the period of abasiyah, until the Ottoman period, where the means of life were growing. Therefore, the state must try other ways that can cover the shopping needs of mall baitul. Whether there is a treasure or not. *Maliki Berpedapat* (Abdul Almalukum, 2002)

Taxes should not be collected by force and power alone, but because of the obligations of Muslims who are carried to the state, such as providing security, treatment and education with expenses such as living.<sup>4</sup>

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<sup>3</sup> Muhammad Rheza Ramadhan, Vol. 8 No. 1, (Juni 2017): hal.90.

<sup>4</sup> Maman Surahman Dan Fadilah Illahi, *Jurnal Amwaluna* Vol. 01 No. 02, (Juli 2017): hal.170-172.

### **The principle of justice between Tax and Zakat according to Yusuf Qardhawi**

The financial burden in zakat can save the Islamic economic system in terms of burden. True zakat justice requires conformity between burden and ability. One day zakat will be able to preserve the burden ability and living situation of the community.

The rules of tax justice include all tax-burdened persons to assist the tax authorities by not evading taxes. Tax justice requires that a person does not run away from paying taxes and must not exceed the limits set in taxes and not burden the community. According to Yusuf Qardawi, the principles of justice between tax and zakat include 4 principles, namely;

First is the principle of justice, which includes: Equal in zakat and tax obligations, meaning Every Muslim who has one nisab zakat is obligated zakat regardless of race, color, descent, or position in society, men, women, governments, the governed, religious leaders, state leaders, all equal. In taxes there is a principle of similarity, which is that people in the same circumstances should be taxed the same. Under the principle of equality, a country should not discriminate among taxpayers. Also Exempt assets (zakat and taxes) that are less than nisab or a predetermined limit.

For the achievement of justice, Islam in the obligation of zakat exempts a small amount of property from the obligation of zakat. Zakat is not obligatory except for assets that reach one nisab. This is so that the collection of zakat from excess will be easy for the soul and not heavy on human character. Similarly, the principle of taxation that exempts taxes for those whose income is below basic need.

1. Prohibition of zakat and tax twice
2. Islamic financial tax justice establishes the principle of unification of zakat applications and no double zakat to prevent coercion for property owners, the existence of elements of tyranny, property barriers, and maintenance of the ability to burden property. Among the most visible implementation of the principle is the law outlined by the Prophet (peace be upon him).
3. The amount of zakat and tax is proportional to the energy spent  
The easier it is to obtain, the greater the zakat, just like agricultural zakat there are 10% and 5%.
4. Pay attention to the conditions in the payment of taxes and zakat  
By taking into account the amount of income, family expenses, debts owned, derived from net income. Tax justice considers the burden on the ability of taxpayers, because taxes are determined not based on nisab, while zakat is taken because there is an element of excess needs of property owners and the needs of their families.
5. Islam pays attention to Justice in the practice of taxes and zakat.

Islam pays great attention and caution to the executors of zakat collectors (amil), that is, with high requirements to become amils, and a noble position for them. As the Hadith says: "He who works to collect alms properly is like one who fights in the way of Allah" (Hadith Shahih)

Second is the principle of certainty. Tax certainty is established to tax subjects in a certain, not hidden way, both regarding time, ordinance, deposit amount, must be clear and clear to the tax subject and to anyone. That certainty is very much related to tax stability. If the tax subject has habitually submitted certain tax payments, then he also feels certainty in his matter

The stability of life association and human relations will lead to the development of economic progress. The situation can be likened to taxes. Many changes in tax laws will undoubtedly lead to loss of trust and doubts among the public.<sup>36</sup> The method of certainty in zakat is seen because Allah Almighty has made it mandatory in His book and has determined the level through His messenger. The third principle is the principle of worthiness. The tax should be levied when the taxpayer is happy.<sup>37</sup> For example, the levy of land and building taxes on farmers, should be collected at the time they earn money, i.e. at the time of harvest. This principle emphasizes taking care of the feelings of taxpayers, and being polite towards them. This is to attract sympathetics so that they will voluntarily hand over the tax without hesitation and forced because of poor treatment.

In collecting zakat it is not allowed to collect the best treasure but it is commanded to collect intermediate treasure. In this principle requires the acquisition of zakat to preserve the property of the muzakki, for that it is not possible to take the best property nor can it take the worst property, but the property issued is the middle property. The fourth principle in the principle of fairness between tax and zakat is the economic principle. The meaning of the economic principle of taxes is to be economical in the cost of collecting taxes, and to avoid sharing waste. The costs incurred by the state for the cost of salaries of tax employees, administrative and equipment costs, as well as transportation costs must be incurred by the taxpayers to the place of the tax deposit office and must be economical. This principle emphasizes that the cost of collecting taxes should not be more than the proceeds to be received.<sup>5</sup>

### **Tax Function**

There are two tax functions, namely:

1. The function of revenue (budgeir), namely taxes as a source of funds for the government to finance its expenditures.
2. Regular function, namely taxes as a tool to regulate or implement government policies in the social and economic fields.

### **Tax Characteristics**

Tax characteristics can be distinguished as follows;

1. Tax is a dues/obligation to hand over wealth to the state.
2. Taxes are part of the people's wealth.
3. Transfer / submission of dues is mandatory and can be forced.
4. The transfer is based on applicable laws or regulations
5. Taxes are collected by the state, both central and local governments
6. Taxes are used for government spending
7. Taxes can function as a budget and regulating function.<sup>6</sup>

### **Tax Collection Requirements**

In order for tax collection not to cause obstacles or resistance, tax collection must meet the following conditions;

1. Tax collection must be fair (condition of justice), in accordance with the objectives of the law, namely achieving justice, the law and the implementation of collection

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<sup>5</sup> Dina yustisi yurista, Vol. 1, (Oktober 2017): hal. 51-55.

<sup>6</sup> Iwan Shidarta, (Bandung: STIE Pasundan, 2015), hal. 1.

must be fair. Fair in the legislation among them imposing taxes in general and equitably, and adjusted to their respective abilities, while fair in implementation, namely by providing the right for taxpayers to raise objections, delays in payment, and appeal to the tax consideration panel.

2. Tax collection must be based on the Law (juridical requirements), in Indonesia taxes are regulated in the 1945 Constitution article 23A which states that taxes and other levies that are coercive for state purposes are regulated by law. This provides legal guarantees to declare justice, both for the state and its citizens.
3. Does not interfere with the economy (economic requirements), tax collection must not interfere with the smooth running of production and trade activities so as not to cause economic sluggishness of the community.
4. Tax collection must be efficient (financial requirements), according to the budget function, tax collection costs must be reduced so that they are lower than the results of collection.
5. The tax collection system must be simple, this system will facilitate and encourage people to fulfill their tax obligations. This requirement has been fulfilled by the new tax law.

### **Tax Grouping**

1. According to the class
  - a. Direct tax, which is a tax that must be borne by the taxpayer himself and cannot be charged or delegated to others. Example; income tax.
  - b. Indirect taxes, which are taxes that can eventually be charged or passed on to others. Example; Value Added Tax.
2. By its nature
  - a. Subjective tax, which is a tax that originates or relies on its subject, in the sense of paying attention to the state of the taxpayer. Example; income tax.
  - b. Objective tax, that is, a tax that originates in its object, regardless of the taxpayer's self-condition. Example; First tax, value materials and tax on the sale of luxury goods.
3. According to the collection and its management
  - a. Central tax is a tax levied by the central government that is used to finance state households. Example; income tax (PPH), value added tax (VAT).
  - b. Local taxes, which are taxes collected by local governments and used to finance local households. Example; Local Motor Vehicle Tax, Hotel and Restaurant Tax etc.<sup>7</sup>

The rights of taxpayers, including:

1. The right to self-correct the notification letter (SPT) against the error that has been made, as stipulated by article 8 of the 1948 UUKUP.
2. The right to obtain an extension of the time for submitting annual tax returns for individual or corporate taxpayers who cannot complete the company's annual financial statements or balance sheet within 3 months, if they really experience difficulties or other technical reasons.
3. The right to recover (restitution) excess tax payments (article 11 jo pasal 17 paragraph (1) a of the 1948 UUKUP).

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<sup>7</sup> Isroah, (Universitas Negeri Yogya, t.t.), hal. 8-10.

4. The right to object to the tax director general on a notification, tax certificate, tax assessment letter, additional tax assessment letter, excess decree and payment and withholding or collection by a third party based on the provisions of tax laws and regulations.
5. The right to appeal to the tax judicial body (tax advisory panel / MPP) against the decision determined by the director general of taxes.

### **Taxpayer Obligations**

Tax obligations as state obligations that must be carried out by taxpayers include:

#### 1. Obligation to register

For every taxpayer there is a requirement to register with the director general of taxes, through the tax service office (KPP) in the area where the mandatory residence.

#### 2. Obligation to take, fill out and submit (SPT)

The provisions before being submitted to the local tax service office, taxpayers must visit the tax return.

#### 3. Obligation to fill out and submit tax returns correctly.

In addition to the obligations as mentioned above, taxpayers are also required to fill out tax returns correctly, completely and clearly.

#### 4. The obligation to deposit taxes in the state treasury.

Article 10 paragraph (1) of the Law. The 1948 KUP obliges taxpayers to pay or deposit taxes owed in the state treasury or elsewhere designated by the minister of finance. In this case, in addition to the state treasury office, the place of payment/deposit is at the post office and current account and b

- a. In the framework of tax audits from tax officers based on article 29 paragraph (3) of the Law. KUP 1948 taxpayers have the obligation:
  - b. a. Show and lend books and records, documents on which they are based, and other documents related to business activities or taxpayer exempt employment;
  - c. b. Provide opportunities to enter places or spaces deemed necessary and provide assistance for smooth inspection;
  - d. c. Presence of necessary information.<sup>8</sup>

### **Tax Collection Principles**

There are three principles of tax collection, namely the principle of domicile, the principle of source, and the principle of nationality.

1. Domicile Principle (principle of residence) That is, the state has the right to impose taxes on all income of taxpayers residing in its territory, both income originating from within and from abroad. This principle applies to domestic taxpayers.
2. Source Principle That is, the state has the right to impose taxes on income sourced from its territory regardless of the place of residence of the taxpayer.
3. Nationality Principle That is, the imposition of taxes is linked to the nationality of a country. For example, foreign taxes in Indonesia are imposed on every person who is not an Indonesian national residing in Indonesia. This principle applies to foreign taxpayers.<sup>9</sup>

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<sup>8</sup> Bambang Wahyono, (Jakarta: (SINAR GRAFIKA), t.t.), hal. 6-7.

<sup>9</sup> Isroah, hal. 12.



4. Furthermore, since Law Number 6 of 1983 came into force as a national tax law, the basic principles of taxation that underlie these provisions are as below.
  - a. Simplification of law on taxation so that it is prepared as simply as possible so that it is easy to understand the content and wording.
  - b. National mutual assistance that citizens must play an active role in fulfilling tax obligations as a state obligation.
  - c. The delegation of trust is entirely the taxpayer's own tax obligation, the granting of trust is expected so that citizens are aware of state obligations because the state has given confidence to calculate, calculate, pay their own taxes. The trust given to the community is called self-assessment.
  - d. There are equal rights and obligations between taxpayers and fiscus.

### **Tax System According to Islam**

The tax system according to Islam is a tax system applied during the reign of the Prophet and the government of Khulafarusshidin. At that time, the state budget was still very simple and not as complicated as the modern budget system. The state uses the principle of a balanced budget (balance budget). State revenues can be very different years, even from day to day.

The concept of tax has actually been used since the time of the Messenger of Allah, during his reign, the Messenger of Allah, applied *jizya* (tax) which is a tax charged to non-Muslims, especially people of the book, as a guarantee of the safety of life, property, freedom to carry out worship and exemption from military service.

During the time of Caliph Umar, he instructed the governor to collect *zakat* from a horse worth 20,000 in the amount of one dinar and distribute it to the poor and slaves. After the conquest of Syria, Sawad (Iraq), and Egypt, the revenues of Bait al-Mal increased substantially, *kharad* and *sawad* reached one hundred million dinars and from Egypt two million dinars. In determining the *kharaj* Umar was very careful and careful not to give a burden that exceeded the ability to rent.<sup>10</sup>

#### Types of Taxation Systems in Islam

##### 1. *Jizyah* (head tax)

In Islamic financial terminology the term is used for the burden taken from the non-Muslim population (*ahl-dzimah*) of an Islamic country as the cost of protection afforded to them for their life and wealth and freedom to practice their religion. *Jizya* is imposed on them not on their property. *Jizya* as an individual party (head) is taken from the man who can afford it. *Jizya* is required in Sura al-Tawbah verse 29: "Fight those who do not believe in Allah and do not (also) to the Day Later, and they do not forbid what is forbidden by Allah and His Messenger and do not have religion with the true religion (religion of Allah), (i.e. people) that the Bible gives them, until they pay the *jizya* obediently while they are in a state of submission" (QS. AtTawbah: 29).

##### 2. *Kharaj* (Land Tax)

Literally, *kharaj* means contract, lease or surrender. In Islamic financial terminology, this term means a tax on land or land products, which the manager of the conquered territory must pay to the Islamic state.

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<sup>10</sup> Eka Sriwahyuni, Peranan Dan Fungsi Pajak Menurut Islam, hal. 2

### 3. 'Ushr (trade tax or customs)

According to jurists, 'ushr (sepulu) has two meanings. First, one-tenth of the farmland is watered with rainwater. Second, one-tenth of the farmland was taken by infidel merchant traders who entered Islamic territory with merchandise. So this policy is more similar to the current customs policy. The Indonesian tax system according to Islam structurally the Indonesian government is not a complete Islamic state but Indonesia is a country with one and only god, besides that Indonesia is a country whose people adhere to various religious streams.<sup>11</sup>

The characteristics of taxes (dharibah) according to sharia are as follows:

1. Taxes (dharibah) are temporary, not contiguous, can only be collected when there is no property or lack thereof. When the mall hall is replenished, the tax liability can be abolished.
2. Taxes (dharibah) may only be levied on financing which is an obligation for Muslims and to the extent required for such compulsory financing, may not be more.
3. Taxes (dharibah) are taken only from Muslims, not non-Muslims.
4. Taxes are levied only from wealthy Muslims, not collected from others.
5. The tax collected in accordance with the required amount of financing, should not be more.
6. Taxes can be removed when no longer needed.

For the Indonesian context, the legal umbrella for the Directorate General (Ditjen) of taxes not to fly choose in applying sharia-based tax rules in Indonesia has been issued, namely Government Regulation (PP) Number 25 of 2009 with the title of income tax (pph) on sharia-based business sectors. So starting this year, the income obtained from sharia-based businesses and transactions by both individual and corporate taxpayers (WP) will be subject to PP.<sup>12</sup>

The state pays taxes as a consequence of the right to protection obtained from the government, which is an obligation to obey and obey in assisting the state in running the government.<sup>13</sup>

Economic problems today lie in the distribution of wealth (goods) and services to individual people, so actually economic problems lie in the distribution of wealth not in the growth of production. So in Islam there is a provision of property rights, because basically wealth belongs to Allah and only humans are given the power to manage it. Therefore, in order for the distribution to be distributed fairly, Islam divides the forms of ownership into three types including individual ownership, general ownership and state ownership. All of this can be realized if there is an effort from every individual to work so that his basic needs are met, as well as for his dependents such as his children and heirs who are unable to work. However, if you do not have a guardian or exist but are unable to provide a living, then the obligation is borne by Baytul Mal (state treasury) in meeting every basic need of the person.

Realizing the welfare of the people is an obligation that continues to exist in a ruler both material and spiritual welfare. To be able to realize this goal, it is necessary to pay a lot of attention to financing problems. A state to be able to meet the basic needs of each individual citizen must have income in its budget, so that the funds distributed to its

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<sup>11</sup> Fitri Kurniawati, Vol. 5 No, 1, (Juni 2009): hal. 27-28.

<sup>12</sup> Ridwansyah, t.t., hal. 9.

<sup>13</sup> Santoso Brotodihardjo, (Bandung: PT refika aditama, 2003), hal. 3-4.

people do not deficit, the state must make laws so that the people get their shares fairly. To be able to meet the entire expenditure budget given to the people, all posts on the expenditure side require funds. Realizing the welfare of the people is an obligation that continues to exist in a ruler both material and spiritual welfare. To be able to realize this goal, it is necessary to pay a lot of attention to financing problems. A state to be able to meet the basic needs of each individual citizen must have income in its budget, so that the funds distributed to its people do not deficit, the state must make laws so that the people get their shares fairly. To be able to meet the entire expenditure budget given to the people, all posts on the expenditure side require funds.

### C. CONCLUSION

The term Dharibah which means oblige, determine, establish, hit, explain or charge, and others. In the Qur'an dharaba is the verb form (fi'il), while the noun form (isim) is dharribah which can mean burden. Dharibah in isim mufrad (singular noun) with its plural form is dharib. It is called a burden, because it is an additional obligation on property after zakat, so that in its implementation it will be felt as a burden. A tax is a payment made to the government to finance expenses made in the course of providing services in the public interest. Tax by definition of financial experts is an obligation imposed on the taxpayer, which must be deposited with the state on condition without regaining merit from the state and the proceeds to finance general expenditures on the one hand and to realize some of the economic, social, political and other goals to be achieved by the state. The tax system according to Islam is a tax system applied during the reign of the Prophet and the government of Khulafarussidin. At that time, the state budget was still very simple and not as complicated as the modern budget system. The state uses the principle of a balanced budget (balance budget). State revenues can be very different years, even from day to day.

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