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Thoughts and Development of Tax Norms from Al-Dharibah, Al-Maks, Al-Kharaj, to Al-Jizyah in the Perspective of Sharia Economic Law

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***Abstract**: Taxation in the modern nation state constitutes a central instrument for financing public services, supporting economic development, and ensuring wealth redistribution. From an Islamic perspective, taxation is not merely an administrative or fiscal obligation but also a moral and ethical responsibility rooted in maqāṣid al sharīʿah. Islamic public finance is conceptualised as a trust that must be managed in accordance with principles of justice, public welfare, and social responsibility. This study examines the evolution of Islamic tax concepts, including al dharībah, al maks, al kharāj, and al jizyah, and analyses their relevance to contemporary taxation practices in Indonesia. This research employs a qualitative descriptive analytical method with a normative juridical approach. Data are derived from classical fiqh literature, contemporary scholarly works, and legal documents, analysed through documentary research and thematic content analysis. The findings reveal that Islamic tax principles and modern tax systems share a common objective of promoting social welfare and distributive justice, despite differences in their sources of legitimacy. Islamic taxation integrates fiscal policy with ethical governance by emphasising justice, trustworthiness, transparency, and collective benefit. In the Indonesian context, the internalisation of Sharia values within the national taxation framework, supported by institutional collaboration between tax authorities and zakat institutions, enhances fiscal legitimacy and public trust. The study concludes that a maqāṣid al sharīʿah based approach provides a robust normative foundation for developing ethical, equitable, and socially responsive taxation policies in pluralistic societies.*

***Keywords**: Islamic Taxation; Maqāṣid al Sharīʿah; Fiscal Policy in Indonesia*

Introduction

Taxation in the modern nation-state constitutes a fundamental instrument for sustaining governmental functions, including public service provision, economic development, and wealth redistribution. From an Islamic perspective, however, taxation cannot be understood merely as an administrative or financial obligation; rather, it represents an expression of social responsibility rooted in moral and spiritual values. Islam conceptualises public finance as a trust (*amānah*) that must be managed in accordance with principles of justice, public welfare (*maṣlaḥah*), and the protection of vulnerable groups within society (Chapra, 1992). Consequently, the legitimacy of taxation in Islam derives not solely from state authority but also from its conformity with the normative framework of Islamic law.

Despite this normative ideal, a significant tension persists between contemporary tax practices and the ethical foundations articulated in Islamic law. In many modern nation-states, taxation is frequently perceived by citizens as coercive, opaque, and detached from moral accountability, particularly when public funds are mismanaged or fail to translate into tangible social benefits. This perception generates a crisis of legitimacy, not merely in legal terms but also in ethical and spiritual dimensions. Within Muslim-majority societies, such tension becomes more pronounced, as taxpayers often assess fiscal obligations not only through statutory compliance but also through moral evaluation grounded in religious values. The absence of trustworthiness (amānah) and perceived injustice in tax administration risks undermining voluntary compliance, weakening social cohesion, and eroding the moral authority of the state as a custodian of public welfare.

The increasing complexity of modern fiscal systems raises critical questions regarding their compatibility with the normative objectives of Islamic law. While positive law emphasises efficiency, revenue maximisation, and administrative feasibility, Islamic jurisprudence prioritises justice, proportionality, and the protection of vulnerable groups as core benchmarks of legitimacy. The challenge, therefore, lies in reconciling technocratic fiscal governance with value-based ethical norms without reducing Islamic taxation principles to symbolic rhetoric. This gap between normative ideals and practical implementation highlights the urgent need for a principled framework capable of evaluating taxation beyond procedural legality, focusing instead on its substantive alignment with public interest (maṣlaḥah) and moral responsibility. Addressing this problem is essential for constructing a taxation system that is not only legally enforceable but also ethically credible and socially sustainable within an Islamic normative context. Historically, Islamic governance developed a comprehensive system of public revenue through instruments such as *zakāh*, *'ushr*, *kharāj*, *jizyah*, and *fay'*, all of which were designed to fulfil both fiscal and social objectives.

These mechanisms demonstrate that Islamic fiscal policy was inherently distributive and ethically oriented. Nevertheless, as Islamic territories expanded and administrative responsibilities increased, these established sources of revenue were not always sufficient to meet state expenditure. In response, Muslim jurists formulated the concept of *al-dharībah*, an additional levy imposed on the basis of juristic reasoning (*ijtihād*) and necessity (*ḍarūrah*), provided that it served the public interest and was applied in a just and proportional manner (Qaradawi, 2000; Zuhaili, 2011). Despite this development, Islamic legal discourse draws a clear normative distinction between legitimate taxation and unlawful exactions. Classical juristic literature strongly condemns *al-maks*, defined as arbitrary and oppressive levies imposed without legal or moral justification. The Prophet Muhammad (peace be upon him) explicitly denounced *al-maks* due to its exploitative nature and its contradiction of justice and ethical governance. This distinction between *al-dharībah* and *al-maks* remains central to evaluating the legitimacy of fiscal policies, as it establishes criteria for assessing whether taxation upholds or violates the foundational objectives of Islamic law (*maqāṣid al-sharī'ah*) (Zuhaili, 2011).

From a theological standpoint, the legitimacy of taxation in Islam is grounded in the principles of distributive justice and collective responsibility. The Qur'an emphasises that wealth should not circulate exclusively among the affluent (Qur'an 59:7), thereby affirming the obligation of the state to regulate economic resources for the benefit of society at large. Furthermore, obedience to legitimate authority (*ulī al-amr*) is mandated insofar as state policies are directed towards justice and public welfare (Qur'an 4:59). These textual foundations provide the theological basis for governmental authority to implement fiscal measures, including taxation, provided that such measures do not entail oppression, discrimination, or misuse of public funds (Mawardi, 1996; Zuhaili, 2011). In the contemporary Indonesian context, where the majority of the population adheres to Islam, the examination of taxation through the lens of Islamic economic law acquires particular relevance. Modern tax systems grounded in positive law require normative evaluation to ensure compatibility with Islamic ethical and legal principles. Accordingly, this study examines the evolution of Islamic taxation norms ranging from *al-dharībah* and *al-maks* to *al-kharāj* and *al-jizyah* and analyses their relevance to the development of a just, legitimate, and welfare-oriented taxation framework within the contemporary Islamic economic law discourse in Indonesia.

Methods

This study employs a qualitative, descriptive-analytical approach combined with a normative juridical framework to examine the development of Islamic tax norms, specifically *al-dharībah*, *al-maks*, *al-kharāj*, and *al-jizyah* within the framework of Islamic economic law. The approach is suitable for normative-conceptual research, as it treats Islamic law as a dynamic system of norms evolving in response to societal and state needs (Novianti, 2024). Methodologically, qualitative documentary analysis is combined with thematic content analysis. Primary data sources include classical fiqh texts, contemporary scholarly works, and legal documents on taxation and fiscal policy. Thematic analysis is conducted through systematic identification, coding, and organisation of key themes to uncover meanings, argumentation patterns, and normative tendencies, particularly the distinction between legitimate levies and unlawful exactions such as *al-maks* (Zulbaidah et al., 2025). Data were obtained via library research, reviewing authoritative literature, journal articles, previous studies, and relevant legal documents. Sources were selected based on relevance, credibility, and contribution to understanding the development of Islamic tax norms (Novianti, 2023).

The data were analysed inductively, tracing conceptual links among tax norms, historical context, and *maqāṣid al-sharīʿah*. This approach clarifies how *al-dharībah* serves as a legitimate fiscal instrument, *al-maks* as prohibited, and *al-kharāj* and *al-jizyah* as just fiscal instruments oriented toward public welfare. Inductive analysis ensures findings are systematic, factual, and argumentatively robust (Novianti, 2020). In sum, combining documentary analysis, thematic content analysis, and a normative juridical approach provides a comprehensive framework for understanding the evolution of Islamic tax norms. This approach highlights the relevance of classical concepts to modern fiscal systems, reflecting the dynamic interaction between social change and normative legal principles (Zulbaidah et al., 2025).

Results and Discussion

Comparison of Islamic Tax Concepts and Modern Tax Systems

Research indicates that both modern tax systems and Islamic tax concepts share the goal of promoting societal welfare and justice. Modern taxation generally relies on the principles of fairness and the ability to pay (*ability to pay*), with legal legitimacy derived from constitutions and statutory laws. In contrast, taxation in Islam is not only a fiscal obligation but also a moral and spiritual duty, aligned with the objectives of *maqāṣid al-sharīʿah*. The Islamic perspective views taxation as a means to achieve social justice and collective well-being, extending beyond revenue generation (Chapra, 1992; Mannan, 1986; Rahima et al., 2025). Contemporary studies emphasise that integrating ethical and spiritual dimensions broadens the social legitimacy of taxation and reinforces societal trust.

A key distinction lies in the source of legitimacy and authority. Modern taxation is implemented by state institutions primarily for pragmatic fiscal needs and national development, whereas Islamic taxation is grounded in Shari'ah law. For example, *al-dharībah* is permitted as an emergency levy to address fiscal deficits for the public good, while *al-maks* is prohibited due to its exploitative nature (Zulbaidah et al., 2025). Despite differing mechanisms, both systems converge in their goal of wealth redistribution and societal welfare, reflecting the functional similarities between fiscal policy and ethical governance. Islamic taxation integrates fiscal functions with social and ethical obligations, highlighting that taxes serve not only as state revenue but also as instruments to uphold moral and social justice. The research findings support the view that applying Sharia principles to modern fiscal policy can enhance social legitimacy and public trust, thereby harmonising moral values with administrative functions (Putra et al., 2023; Wicaksono, 2024).

This convergence between Islamic tax concepts and modern taxation systems highlights the need for fiscal policies that move beyond administrative efficiency towards value-oriented governance. From a maqāṣid al sharīʿah perspective, taxation policy should be designed and evaluated based on its social impact, particularly its contribution to justice, welfare, and inequality reduction. Embedding ethical principles into fiscal frameworks enables policymakers to address issues such as declining tax compliance, public distrust, and social resistance to taxation. In this regard, Islamic tax values offer practical guidance for shaping taxation policies that are socially acceptable, morally credible, and responsive to public expectations.

The juristic distinction between permissible taxation and exploitative levies further provides concrete policy criteria for evaluating tax instruments. The prohibition of al maks underscores the importance of preventing arbitrary, excessive, or unjust taxation practices, while the permissibility of al dharībah under strict conditions offers a framework for emergency fiscal measures. Applied to contemporary contexts, these principles encourage policymakers to adopt proportional, transparent, and welfare-oriented tax policies. By integrating Sharia based ethical standards into fiscal governance, modern states can strengthen tax legitimacy, enhance voluntary compliance, and ensure that taxation functions as a collective mechanism for social development rather than a coercive financial burden.

Implementation of Sharia Tax Principles in Indonesia

In Indonesia, the national taxation system is secular; however, Sharia values such as justice, trustworthiness (*amanah*), and transparency can be internalised in fiscal practice. This internalisation is significant because the majority of the population is Muslim and highly attuned to issues of social equity. Research shows that taxation and zakat (charitable giving) complement each other: taxes provide stable fiscal revenue for the state, while zakat directly empowers beneficiaries, creating a synergistic effect for social welfare (Dienillah & Sudarmawan, 2022). This demonstrates how Sharia principles can be operationalised within the context of national public finance. Collaboration between zakat institutions such as BAZNAS and the Directorate General of Taxes exemplifies moral and administrative synergy. This partnership ensures effective and transparent management of public funds while reducing the dual burden on Muslim taxpayers. Empirical evidence suggests that coordinated fund distribution improves economic redistribution efficiency within society (Wicaksono, 2024). Challenges remain in implementing Sharia tax values, particularly the differences between the objectives of positive law and transcendent Sharia principles. The research highlights the necessity for responsive fiscal policies that respect Islamic values while adhering to national law. Adopting a *maqāṣid al-sharīʿah* approach provides a normative framework for establishing equitable, transparent, and ethical taxation policies, ensuring taxes function as moral, social, and economic instruments (Rahima et al., 2025).

The internalisation of trustworthiness (amānah) and transparency in fiscal practice reflects a fundamental ethical transformation in public finance governance. Within an Islamic normative framework, amānah implies that public officials bear moral responsibility for the management of public funds, not only before the law but also before society and God. Transparency, in turn, functions as an institutional mechanism to prevent misuse of authority, corruption, and fiscal inefficiency. In a predominantly Muslim society such as Indonesia, these values resonate strongly with public expectations of justice and accountability, thereby reinforcing voluntary tax compliance and social legitimacy. The complementary relationship between taxation and zakat further strengthens this ethical foundation. While taxation secures sustainable state revenue to finance public goods and infrastructure, zakat operates as a targeted redistributive mechanism that directly empowers vulnerable groups. This dual system demonstrates that Sharia based fiscal values can be operationalised within national public finance without undermining the structure of a modern tax system, but rather by enhancing its social orientation and moral credibility.

Institutional collaboration between zakat authorities such as BAZNAS and the Directorate General of Taxes represents a concrete manifestation of moral and administrative integration in fiscal governance. This partnership facilitates coordination in data management, fund allocation, and public education, thereby improving efficiency and transparency while mitigating the perceived dual fiscal burden on Muslim taxpayers. Empirical findings indicate that coordinated distribution mechanisms contribute to more effective economic redistribution and social welfare outcomes. Nevertheless, challenges persist, particularly in aligning the objectives of positive law with the transcendent ethical imperatives of Sharia. These tensions necessitate adaptive and responsive fiscal policies capable of harmonising legal compliance with moral accountability. In this regard, a maqāṣid al sharīʿah approach offers a comprehensive normative framework for reconciling state fiscal authority with ethical governance, ensuring that taxation functions not merely as a revenue instrument, but as a vehicle for justice, social welfare, and sustainable development in a pluralistic society.

Critical Analysis: Taxation within the Framework of *Maqāṣid al-Sharīʿah*

In the context of legal development and public policy in Indonesia, the integration of Islamic principles into fiscal governance has gained increasing relevance, particularly in relation to taxation. From the perspective of maqāṣid al-sharīʿah, taxation is not merely a fiscal obligation, but a strategic instrument aimed at safeguarding social stability, preventing socio-economic inequality, and promoting public welfare. Recent studies identify four core values underpinning the legitimacy of taxation within the maqāṣid framework: distributive justice, collective benefit (maṣlaḥah), trustworthiness in governance (amānah), and transparency. These values serve as normative guidelines to ensure that fiscal management aligns with Sharīʿah principles while simultaneously protecting citizens' rights (Savitri, 2025; Rahima et al., 2025). The incorporation of maqāṣid al-sharīʿah into tax policy enhances both the legitimacy and effectiveness of the taxation system, particularly within pluralistic societies. Fiscal policies grounded in maqāṣid are not confined to administrative efficiency; rather, they integrate moral and ethical considerations that prioritise the common good and social welfare. Such an approach positions taxation as a meaningful mechanism for poverty alleviation, social empowerment, and the equitable distribution of economic opportunities, thereby reinforcing its moral, social, and fiscal significance (Rahima et al., 2025; Savitri, 2025).

From a methodological standpoint, the accurate implementation of maqāṣid-based fiscal policies necessitates a sound understanding of lughawī principles and uṣūl al-fiqh. As Arabic is the language of revelation, its linguistic structures and semantic nuances play a crucial role in the correct interpretation of the Qurʾān and Sunnah. Mastery of lughawī principles enables a systematic and authentic extraction of legal meanings, while uṣūl al-fiqh provides the methodological foundation for deriving legal rulings applicable to contemporary socio-economic realities, including public finance and taxation (Zulbaidah, 2025a; 2025b). Accordingly, the integration of maqāṣid al-sharīʿah into national tax policy, supported by rigorous linguistic and jurisprudential methodologies, contributes to the development of a fiscal system that is not only administratively effective but also ethically grounded and socially responsive. This approach affirms the role of taxation as a comprehensive instrument of justice, welfare, and sustainability within a diverse and modern state.

Without rigorous linguistic and juristic grounding, the application of maqāṣid al sharīʿah to fiscal policy risks becoming normative abstraction rather than an operational legal framework. Policy makers may selectively invoke ethical objectives without clear criteria for translating them into enforceable fiscal regulations, thereby weakening both legal certainty and normative coherence. A sound command of lughawī analysis ensures that key juridical concepts such as obligation, public interest, and harm prevention are interpreted within their proper semantic scope, while uṣūl al fiqh offers structured tools for resolving conflicts between textual indications and changing socio economic conditions. This methodological integration is particularly crucial in taxation, where policy decisions involve distributive consequences and state authority over private wealth. Therefore, embedding maqāṣid reasoning within disciplined linguistic and jurisprudential methods safeguards fiscal reform from arbitrariness, strengthens policy accountability, and ensures that ethical principles function as concrete regulatory standards rather than symbolic moral references.

Conclusion

This study demonstrates that Islamic tax concepts and modern taxation systems converge in their shared commitment to social welfare and distributive justice, despite differing foundations of legal authority. While modern taxation derives legitimacy from constitutional and statutory frameworks, Islamic taxation is rooted in moral and ethical obligations guided by maqāṣid al sharīʿah. Rather than indicating incompatibility, these differences reveal functional complementarity, whereby ethical norms can strengthen the social legitimacy of contemporary fiscal policy and enhance public trust. The findings further indicate that Sharia based fiscal values, particularly justice, collective benefit, trustworthiness, and transparency, can be operationalised within a secular national taxation system such as Indonesia's. The complementary relationship between taxation and zakat, as well as institutional cooperation between BAZNAS and the Directorate General of Taxes, illustrates that moral and administrative integration can improve redistribution efficiency, reduce perceived fiscal burdens, and strengthen voluntary compliance. Nevertheless, normative tensions between positive law and transcendent ethical principles remain, requiring responsive policy frameworks capable of harmonising legal compliance with moral accountability. Moreover, the study highlights that effective implementation of maqāṣid based fiscal governance requires rigorous linguistic and jurisprudential methodologies grounded in lughawī analysis and uṣūl al fiqh. Without such methodological discipline, ethical objectives risk remaining symbolic rather than regulatory. Therefore, embedding maqāṣid reasoning within structured legal interpretation ensures that taxation functions not merely as a revenue instrument, but as a comprehensive mechanism for justice, social welfare, and sustainable development within a pluralistic modern state.

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