

A STUDY OF THE RELEVANCE OF THE CONCEPTS OF TAXES IN ISLAM (ABU YUSUF'S PHILOSOPHY PERSPECTIVE)

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ABSTRACT

This paper delves into the contemporary relevance of Abu Yusuf's tax concept, as articulated in the Book of Al-Kharaj, within the framework of the present Indonesian taxation system. Utilizing a literature review methodology, the study emphasizes three pivotal dimensions. Firstly, it underscores the significance of prioritizing proportional tax (muqasamah) over fixed tax (wazifah) to ensure economic stability. Secondly, it explores the critical role of employing trustworthy and professional tax officials in enhancing human resources within the Directorate General of Taxes. Thirdly, it examines the centralization of administration in shaping tax policy and collection principles. The research also unveils disparities between kharaj and the Building Land Tax (PBB) concerning factors influencing tax collection and their application scope. Crucially, both taxes converge on the common object of land ownership. While recognizing limitations in available data and references, the study advocates for a more comprehensive research approach to enrich the discourse on the Islamic tax concept. Recommendations include further exploration of references and the collection of additional data to offer a broader perspective, incorporating the philosophical concepts of interfaith figures.

Keywords: Tax Concept, Relevance, Abu Yusuf, Kharaj.

A. INTRODUCTIONS

Development is carried out in the context of achieving national goals, namely the greatest possible prosperity for the people; therefore, of course, it requires a large amount of money. One source of state revenue used in financing development is from the tax sector, so that it becomes the participation of the community together in supporting national development¹. In the view of Islam, taxes are a form of muamalah in the economic field. If the main sources of state revenue, such as zakat, infaq, alms, ghanimah, and others, are unable to meet these needs, the government can set taxes as additional income to fill the void or shortage in the state treasury². Tax is a form of public finance and a source of state revenue that will be used to meet the needs of the state and society in general³.

This concept is considered still relevant and can be used as material for study in developing the concept of taxation. In addition, the recent developments and increasing interest in the Islamic economic system have made it clear that Islam is a religion that covers all lines of human life. In Islam itself, it discusses the philosophy of Islamic economics, which is based on the concept of a triangle: namely, the philosophy of God (monotheism), humans, and nature. The key to Islamic economic philosophy lies in the human relationship with God, nature, and other humans⁴. This aspect of Islamic economic thought distinguishes it from

¹ Sri Pudyatmoko Y, *Pengantar Hukum Pajak*, 4th edn (Yogyakarta: Andi Publisher, 2009).

² Gusfahmi, *Pajak Menurut Syariah*, Revisi (Jakarta: Raja Grafindo Persada, 2011).

³ Abdi Wijaya, 'Daya Serap Lembaga-Lembaga Fatwa Terhadap Masalah-Masalah Hukum Kontemporer; Studi Komparatif Lembaga Fatwa MUI, Majelis Tarjih Muhammadiyah Dan Bahtsul Masail NU', *Mazahibuna: Jurnal Perbandingan Mazhab*, 1.2 (2019).

⁴ M Anton Athoillah and Bambang Q-Anees, *Filsafat Ekonomi Islam* (Jakarta: Sahifa, 2013).

other ideologies, such as capitalism and socialism. The paradigm of Islamic economic philosophy is related to Islamic logical, ethical, and aesthetic ideals, which are then applied in the context of human economic behavior. The existence of Islamic economic philosophy is more than just an effort to Islamize science; it also contributes to knowledge and involvement in the development of human civilization, leading to a better human economic civilization based on principles derived from the universal Islamic spirit.

The fundamental approach to economics, known as economic philosophy, can vary from one school to another or from one religion to another due to different frames of reference. Islamic economic philosophy, which refers to philosophical values: (1) The universe belongs to Allah; (2) Allah is One as the creator of the universe and all that He creates is subject to Him; and (3) Belief in the day of reckoning, is a fundamental orientation of Islamic economics, according to Kahf⁵ Islamic economics is based on this philosophy, which is the cornerstone of Islamic social structure and economic behavior. Associated with the history of the development of the study of philosophy is the fact that at first it was a systematic, rational, and logical study of everything in this world, including empirical matters. Many studies refer to empirical things done by philosophers to discover the essence of everything that can be connected with science or scientific theories that are still being developed. These studies led to the development of the study of economic philosophy, which can be seen as a form of intellectual passion for the underlying ideas behind the activities carried out.

⁵ Monzer Kahf and Khurshid Ahmad, *A Contribution to the Theory of Consumer Behavior in an Islamic Economy* (Islamic Foundation, 1980).

Since the time of the Prophet Muhammad SAW until today, taxes have been enforced throughout Islamic history. Abu Yusuf, a scholar and philosopher who authored Kitab Al-Kharaj, a book on taxation, was born at the beginning of the spread of Islam in the Arabian Peninsula, during the Abbasid Dynasty. His work is extraordinary because it is comprehensive and suitable for use in countries where taxes are seen as one of the country's main sources⁶. The Book of Al-Kharaj discusses the importance of enforcing the tax system, from the wazifah model to the muqasamah model. Wazifah has a levy model based on a fixed value. In contrast, muqasamah has a levy system based on variables or values that are always changing based on the proportion of income or people's capacity to pay taxes⁷. The concept of tax according to Islam has been explained by several figures, for example in Hakim's research⁸ explaining the concept of Yahya bin Adam (758-818 H) and Imam al-Mawardi (974-1058 H). This research tries to open and explore other figures who can be a novelty in research, namely Abu Yusuf by exploring the background of thought and studying the latest works containing treatises on taxes and state fiscal issues.

The purpose of this study is to examine the concept of tax in Islam from the perspective of Abu Yusuf's philosophy. The choice to focus on Abu Yusuf's philosophy in this research stems from the significance of his contributions to Islamic economic thought, particularly regarding taxation. Abu Yusuf, as a renowned jurist and scholar during the Abbasid Caliphate,

⁶ Rachmatullah Oky, 'Teori Pajak Menurut Abu Yusuf Sebuah Alternatif Solusi Perpajakan Di Indonesia', *Iqtishoduna: Jurnal Ekonomi Islam*, 8.1 (2019), 1–32.

⁷ Abd. Kholik Khoerulloh, Omay Komarudin, and Lukman Fauzi Abdillah, 'Konsep Pajak Dalam Perspektif Abu Yusuf Dan Asy-Syatibi', *An Nisbah: Jurnal Ekonomi Syariah*, 7.1 (2020).

⁸ 'Membandingkan Konsep Pajak (Kharāj) Yahya Bin Adam (758-818 H) Dan Imam al-Mawardi (974-1058 H)', *TSAQAFAH*, 12.1 (2016), 149 <<https://doi.org/10.21111/tsaqafah.v12i1.372>>.

played a pivotal role in shaping the principles that govern economic activities within an Islamic framework. His extensive work, including the famed "Kitab al-Kharaj," delves into the intricacies of taxation, providing valuable insights into the Islamic perspective on fiscal matters. When contrasted with the viewpoints of other scholars in the field, the nuances and originality of Abu Yusuf's ideas become apparent. Abu Yusuf was honored as the first person to be called Qadi al-Qudah (supreme judge) during three periods of the Abbasid Dynasty caliphate in Baghdad, during the reign of Caliph Al-Hadi, Al-Mahdi, and Harun Al-Rashid. Abu Yusuf's success in combining jurisprudence, economics, and leadership made him a respected scholar and judge in Islamic History. His contributions extend beyond mere analysis, offering a unique perspective that enriches the wider conversation on Islamic taxation. This comparative analysis aims to highlight not only the individuality of Abu Yusuf's thoughts but also their significance in shaping the diverse landscape of scholarly discourse on Islamic taxation. This research is expected to contribute both theoretically, namely related to the concept of tax in Islam according to the perspective of Abu Yusuf's philosophy and practically to regulators (government) in formulating policies in the field of taxation so that they are more just and beneficial to the state and the people.

B. LITERATURE REVIEWS

Definition and Concept of Tax in Islam

In Islam, taxes are known as Kharaj or Dharibah, which are dues that are obligatory on land that was conquered through war⁹. The crops that

⁹ Muhammad Abdul Mannan, *Teori & Praktek Ekonomi Islam* (Jakarta: Dana Bhakti Wakaf, 1993).

are subject to tax on land are those owned by non-Muslims¹⁰. In addition to this understanding, kharaj is also interpreted as rent for land freed by Muslims¹¹. Islam recognizes several types of taxes, including:

1. Jizyah, namely levies imposed on non-Muslims as payment for guarantees from the Islamic Government.
2. Kharaj, a kind of levy levied on areas seized by force of arms.
3. Trade or customs tax, often called usyr (import and export tax).

It can be concluded that the definition of tax in Islam, etymologically, comes from the Arabic term dharibah (kharaj), which means to oblige, determine, determine, explain, or charge. In language and tradition, dharibah in its use does have many meanings, but the scholars use dharibah to refer to assets collected as an obligation. So the tax is interpreted as a mandatory contribution to be paid to the state and utilized as much as possible for the benefit of the state. So when compared with the understanding of taxes according to law in Indonesia, it is clear that taxes according to Islam, for example, jizyah and kharaj, are collected as dharibah, that is, obligatory. This is of course in accordance with the definition of tax in Indonesia, namely mandatory contributions from individuals and entities that are coercive and used for the greatest prosperity of the people¹².

The concept of tax in Islam is of course also related to tax law in Islam itself, and there are two different views. The first point of view is that they support tax collection, while the second point of view, which believes

¹⁰ Irfan Mahmud Ra'ana, *Sistem Ekonomi Pemerintahan Umar Ibn Al-Khatab* (Yogyakarta: Pustaka Firdaus, 1990).

¹¹ Rodney Wilson and Salim J.T, *Bisnis Menurut Islam : Teori Dan Praktek / Rodney Wilson;Alihbahasa J.T.Salim*, 1st edn (Jakarta: Intermedia, 1988).

¹² *Undang-Undang Nomor 7 Tahun 2021 Tentang Harmonisasi Peraturan Perpajakan.*, 2021.

that tax collection is an act of oppression, is unconstitutional. According to Ibn Khaldun, taxes are imposed on all people fairly and are generally imposed on anyone without exception, as long as they do not burden someone with taxes that are beyond the person's ability to pay them¹³. Gusfahmi¹⁴ emphasized that taxes as a source of revenue for the government are not justified in the Hadith because Islam has made zakat obligatory for those who have fulfilled the requirements, but a condition may occur where zakat is no longer sufficient for state financing, so at that time it is permissible to collect tax (dharibah). Of course, with very strict laws and regulations and decisions made by an expert halli wal aqdi (a person who has the authority to decide and determine something on behalf of the people).

Meanwhile, according to researchers, tax is something that is allowed. This opinion is based on the premise that, besides zakat, taxes are an additional form of worship (ghairu mahdhah worship). Because paying this tax as a sign of obedience to the waliyyul amri (in this case the legitimate government) can even become mandatory. As a means of fulfilling the needs of the state and society to finance various common (collective) needs, taxes are also a form of muamalah in the economy. Besides that, because there are no explicit texts in the Qur'an or the Prophet's Hadith that regulate the law of tax collection in Islamic law, this has led to differences of opinion among the jurists (fiqh experts) regarding the status

¹³ Ahmad Khumaidi Al Anshori, 'Paradigma Pengembangan Ilmu Pada Zaman Al Ma'mun (813-833 M)' (2015).

¹⁴ Gusfahmi, *Pajak Menurut Syariah*, Revisi (Jakarta: Raja Grafindo Persada, 2007).

and law of collecting taxes¹⁵. According to Gusfahmi¹⁶, the characteristics of taxes according to Islamic law that distinguish them from the taxes currently in force in Indonesia are:

1. Taxes are temporary, not sustainable, so they can only be collected when there is a shortage of assets (cash) in the bailul mal.
2. Taxes may only be collected for financing and only in the amount required for the financing, so no more may be.
3. Taxes are only collected from Muslims; they are not imposed on non-Muslims.

So it can be concluded that there are several different characteristics between the tax system according to Islamic law and the tax system that is now widely applied in the world and in Indonesia. However, in general, when viewed from the perspective of tax collection, there are similarities between the concept of tax in Islam and the concept or tax system adopted in Indonesia, which is used for the greatest prosperity of the people. In Indonesia itself, the government agency authorized to collect state taxes is the Directorate General of Taxes (DGT), which operates under the auspices of the Ministry of Finance of the Republic of Indonesia. Indirectly, this tax will be returned to the people. Taxes as state revenue will be used to finance state spending on meeting the needs of its people, such as the construction of educational facilities, health facilities, social assistance programs, subsidies, and so on.

¹⁵ Maman Surahman and Fadilah Ilahi, 'Konsep Pajak dalam Hukum Islam', *Amwaluna: Jurnal Ekonomi dan Keuangan Syariah*, 1.2 (2017), 166–77 <<https://doi.org/10.29313/amwaluna.v1i2.2538>>.

¹⁶ Gusfahmi.

Abu Yusuf's Philosophical Perspective Background

Yaqub bin Ibrahim bin Habib bin Khunais bin Saad Al-Ansari Al-Jalbi Al-Kufi Al-Baghdadi is his full name. Abu Yusuf is a nickname and a name that are known today when discussing taxes in Islam. He was born in Kufah in 113 H and died in Baghdad in 182 H¹⁷. His lineage goes back to Saad Al-Ansari, a companion of the Prophet Muhammad, from his mother's side. Even though he was born from a simple family, he has high enthusiasm and motivation to study various sciences. His interest made him study further and study with great scholars. Along with the environment that supports his interests, namely the city of Kufah, which is known as a city of civilization and the center of Islamic knowledge, his interest in science influences the character of his thinking.

Characterization of Abu Yusuf (Praise and Recognition)

Abu Yusuf is praised by many groups, including scholars, technocrats, and the general public. His persistence, purpose, and interest in science made him one of the great Islamic philosophers. His judgments are often cited and used as a guide for making decisions. Many people come to ask for fatwas and advice if they have problems. Many people come to study with him¹⁸. As a scholar, many of Abu Yusuf's works are a form of response to the symptoms and problems that occur in society, both those related to social order and the economy and those related to religious issues. This is thanks to the big names of teachers as mentors as well as figures who are

¹⁷ Rahmani Timorita Yulianti, 'Pemikiran Ekonomi Islam Abu Yusuf', *Muqtasid: Jurnal Ekonomi Dan Perbankan Syariah*, 1.1 (2010).

¹⁸ Arif Zunaidi, 'Abu Yusuf dan Pajak (Konsep dalam Kitab Al-Kharaj dan Relevansinya Dalam Ekonomi Saat Ini)', *Fenomena*, 20.1 (2021), 45–60 <<https://doi.org/10.35719/fenomena.v20i1.49>>.

considered to have an important role in decision-making at the Supreme Court.

Abu Yusuf's Work in Economics: Al-Kharaj

One of the best-known book by Abu Yusuf in the field of economics is Al-Kharaj, a book on taxation written in 182 H /(62 AAD). he book is one of the references on public finance in an Islamic state; besides that, it also includes ideas one economics, both macro and micro¹⁹. The name Al-Kharaj itself was chosen because the majority of issues discussed in the book are related to taxes, and jizyah, and are inspired by explanations of several issues that explain government administration. In addition, kharaj is interpreted as assets issued by landowners to be given to the state, so it is also known as agricultural land tax or crop tax²⁰.

As a fantastic work, Kitab Al-Kharaj has a long history. There are many factors that make the work possible. The internal factors that shaped Abu Yusuf's attitude were his love for science and the educators who helped shape him during his education. Abu Yusuf put forward the principle of rationality in making policies. The social situation that existed at that time also influenced his mindset. So according to the researcher, Abu Yusuf has applied the principles of the philosophy of science, namely ontology, epistemology, axiology, and methodology, in the preparation of these works and thoughts. The government at that time was one of the external factors that influenced his perspective. There have been several rebellions against government policies because of the absolute model of government, which cannot be criticized. Then Kitab Al-Kharaj further criticized government

¹⁹ Arif Hoetoro, *Ekonomi Islam, Pengantar Analisis Kesejarahan Dan Metodologi* (Malang: Badan Penerbit Fakultas Ekonomi Universitas Brawijaya, 2007).

²⁰ Abdullah Zaky Al Kaaf, *Ekonomi dalam Perspektif Islam* (Bandung: Pustaka Setia, 2002).

policies as a result of political instability and government control of society. Protecting the people is the duty of the government. The decisions made must benefit not only the state but also the people. In the Book of Al-Kharaj, this obligation to society is emphasized.

Principles in Al-Kharaj: “Canons of Taxation”

In terms of taxes, Abu Yusuf laid down a clear concept of taxation that, centuries later, is referred to by economists as the "canons of taxation." This includes the ability to pay, giving enough time to taxpayers, and centralizing the decision-making process for tax administration²¹. While the principles in the canons of taxation are those used in tax collection, including the principles of equality, fairness, and ability, certainty, ease of payment, and efficiency²², Abu Yusuf also explained the tax principles in the book Al-Kharaj, namely:

1. Charging a justifiable minimum
2. No oppression of tax payers
3. Maintenance of a healthy treasury
4. Benefiting both the government and tax payers (benefits for the government and tax payers)
5. In choosing between alternative policies having the same effects on the Treasury, preferring the one that benefits tax-payers (on the choice between several alternative regulations that have the same impact on property, which exceeds one of the benefits for taxpayers).

²¹ Boedi Abdullah, *Peradaban Pemikiran Ekonomi Islam* (Bandung: Pustaka Setia, 2010).

²² Adiwarman Karim, *Sejarah Pemikiran Ekonomi Islam*, 2nd edn (Raja Grafindo Persada, 2008).

Agricultural Taxation: Muqasamah vs. Wazifah

Abu Yusuf also advocated for the state to get a share of agricultural output rather than burdening farmers with the use of their land. This approach is considered to increase yields and ease farming in general. According to Abu Yusuf, the proportional tax method (muqasamah) is preferable to the fixed tax system (wazifah). The tax calculation approach known as wazifah relies on measuring land without taking into account other factors such as irrigation, crop type, or soil fertility. In addition, it is not specified whether it must be withdrawn in kind. When using the muqasamah method, the tax amount is based on a certain percentage of the total production and takes other factors into account, such as soil fertility, irrigation, and type of crop. For him, the proportional tax method (muqasamah) is fairer and does not burden farmers²³.

Administrative Integrity in Taxation

Abu Yusuf stressed the importance of appointing a tax official who is trustworthy and not corrupt²⁴. He suggested that officials' salaries be paid from the bailiff fund and not directly from the taxpayers because they have to work professionally. This is done in order to avoid acts of bribery, corruption, and fraud with the taxpayer. He even suggested monitoring the actions of tax officials²⁵. According to the researcher, this is very relevant to the current conditions in Indonesia, which prioritize the value of integrity for tax officials, thereby avoiding possible fraudulent behavior.

²³ Adiwarman Karim, *Sejarah Pemikiran Ekonomi Islam*, 2nd edn (Raja Grafindo Persada, 2008).

²⁴ Sarmiana Batubara, 'Perbandingan Pemikiran Ekonomi Abu Yusuf Dan Adam Smith Tentang Sistem Pajak Serta Relevansinya Di Indonesia', *Nahdatul Iqtishadiyah: Jurnal Perbankan Syariah*, 1.2 (2021) <<http://id.wikipedia.org/wiki/Pajak>>.

²⁵ Karim.

From the description of Abu Yusuf's philosophy above, it can be concluded that during the heyday of Islam in the Abbasid dynasty, a philosopher was born who succeeded in making the concept of taxation which is still relevant today and has become a reference in studies on taxation in Islam and when it is associated with the Islamic taxation system. and the concept of taxation in Indonesia. State income during the reign of the Abbasid dynasty at that time came from the people and was used for the greatest prosperity of the people. The concept of taxation was used as a way to realize benefit and prosperity in accordance with the Islamic mission, which is rahmatan lil'alamin (grace to all nature), so as to be able to bring Islam to the peak of its glory at that time.

Previous Studies

Table 1. Similarities and Differences in Previous Research

Journal Identity (Authors, Year, Title, Publication)	Research Results	Similarities	Differences
Bastiar, Y., & Bahri, E. S. (2019). Model Pengukuran Kinerja Lembaga Zakat di Indonesia. <i>ZISWAF; Jurnal Zakat dan Wakaf</i> , 6(1).	Various measurement models with distinct methods, such as the National Zakat Index (IZN), Village Zakat Index (IDZ), Center of Islamic Business and Economic	The similarities between the two studies lie in their common focus on examining and evaluating institutional performance within specific domains. Both studies utilize library research	The differences between the two studies are: - Focus and Objectives: The first study focuses on evaluating the performance of zakat institutions, especially in managing zakat funds, due to the complex tasks they

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Studies (CIBEST) model, Balance Scorecard, Indonesia Magnifinance of Zakat (IMZ), and International Standard of Zakat Management (ISZM), can be employed to gauge the performance of zakat institutions. Comprehensive studies of these models are essential to align concepts and derive maximum benefit from the research data.	techniques to analyze the relevant concepts. The first study explores the performance measurement models of zakat institutions, emphasizing the importance of managing zakat funds for poverty alleviation and development programs. The second study delves into the concept of tax in Islam from the perspective of Abu Yusuf's philosophy, highlighting its relevance to the current taxation system. Both studies aim to contribute theoretically and practically to their respective fields, emphasizing the importance of just and beneficial policies for the	handle. The primary goal is to explain models for measuring zakat institution performance. The second study aims to examine the relevance of the concept of tax in Islam from Abu Yusuf's philosophical perspective. The research data is collected and analyzed using library research techniques. - Models Investigated: The first study investigates models such as National Zakat Index (IZN), Zakat Village Index (IDZ), Center of Islamic Business and Economic Studies (CIBEST), Balance Scorecard, Indonesia Magnificence of Zakat (IMZ), and International Standard of Zakat Management (ISZM). The second study does not explicitly mention specific models but focuses on examining the concept of tax in
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		state and the people.	Islam through Abu Yusuf's philosophy. - Relevance to Current Systmes: In the first study, the findings emphasize the need for comprehensive studies of measurement models to align concepts for maximum benefit from research data. The second study finds that Abu Yusuf's concept of tax in Islam, as presented in kitab Al-Kharaj, is still relevant to the current taxation system.
Khoerulloh, A. K., Komarudin, O., & Abdillah, L. F. (2020). Konsep Pajak dalam Perspektif Abu Yusuf dan Asy-Syatibi. <i>An-Nisbah: Jurnal Ekonomi Syariah</i> , 07(01).	"Al-Kharaj" is a fee that non-Muslim communities pay on their land according to rules. "Adh-Dharibah" is a tax from wealthy Muslims, collected when the state is low on money. Al-Kharaj is like land and building taxes in Indonesia,	The similarities between the two studies lie in their focus on the concept of tax in Islam, particularly as proposed by Abu Yusuf and Ash-Shatibi. Both studies aim to explore the relevance of these Islamic tax concepts to the current tax systems in Indonesia.	The difference between the two studies are: - The first study focuses on comparing the concepts of tax proposed by Abu Yusuf and Ash-Shatibi in Islamic economics with the current tax system in Indonesia. The second study specifically examines the relevance of the concept of tax in Islam from the

but there are differences. Adh-Dharibah is similar to income tax in Indonesia, but it's not exactly the same.

In the first study, Abu Yusuf's concept of tax, known as al-Kharaj, is found to have relevance to Indonesia's Land and Building Tax (PBB). Ash-Shatibi's concept, adh-Dharibah, is also identified as having relevance to Indonesia's Income Tax article 25 (PPh 25).

perspective of Abu Yusuf's philosophy. - The first study uses a general approach and aims to find out the concept of tax in the perspective of Abu Yusuf and Ash-Shatibi through analysis. The second study collects and analyzes research data using library research techniques to examine the relevance of the concept of tax according to Abu Yusuf's philosophy.

In the second study, the focus is specifically on Abu Yusuf's philosophy regarding the concept of tax in Islam. The study concludes that Abu Yusuf's ideas, as presented in Kitab Al-Kharaj, remain relevant to the current taxation system. The relevance

includes proportional tax collection, the recruitment of tax officials with integrity and professionalism, and a comparison of principles between Islamic taxation and those applied in Indonesia.

Both studies aim to contribute theoretically by examining the Islamic perspective on taxation and its practical implications for government policies. They highlight the importance of considering these historical Islamic concepts in shaping fair and beneficial tax policies for the state and its citizens.

Okny, R. (2019). Teori Pajak Menurut Abu Yusuf Sebuah Alternatif Solusi Perpajakan di Indonesia. <i>Iqtishoduna: Jurnal Ekonomi Islam</i>, 8(1).	The government must make people's lives better according to the 1945 Constitution. Islam supports the community's well-being. The government should find ways to earn money for the country, especially through fair taxes. In short: (1) Muqasomah taxes like property tax and VAT are used in Indonesia. (2) The self-assessment system is like Abu Yusuf's but has limits set by the government. (3) Kharaj tax is similar to property tax based on land size. (4) Usyur is like customs duties, but we	The similarities between the two studies lie in their focus on Abu Yusuf's taxation theory. Both studies emphasize the relevance of Abu Yusuf's tax concept to the current taxation system. Both studies mentioned application in modern human life. Both studies express concerns about the misues of taxes in their implementation where fund intended for development may benefit only a handful of people. The studies underscore the importance of accountable use of tax funds for the overall development of the country.	The differences between the two studies are: - Focus, the first study emphasize the historical context of Abu Yusuf's tax theory and it's potential misuse for development. The second study focuses on the relevance of Abu Yusuf's tax concept in Islam to the current taxation system, highlighting specific principles and their application in Indonesia. - Methodology, the first study's methodology is not explicitly stated. The second study collects and analyzes data using library research techniques. - Content, the first study aims to identify aspects of Abu Yusuf's tax theory that can be applied in modern life. The second study discusses the relevance of Abu Yusuf's tax concept, highlighting specific principles and their implication for the
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need to differentiate based on who owns the taxed things. (5) The government should increase, expand, and vary taxes, especially in mining. Many foreign companies use Indonesia's resources but pay low taxes, especially in mining.	current taxation system.
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C. RESEARCH METHOD

This research uses library research. Research using the library is carried out using various literature in the form of books, scientific journal articles, regulations, and other references. The library research steps were also carried out by²⁶, namely the process of finding and collecting data through references in the form of scientific articles, books, regulations, and scientific journals containing previous research relevant to the research topic. After collecting data sourced from books, scientific articles, regulations, scientific journals, and other literary sources, the researcher analyzes and discusses the concept of tax in Islam from the perspective of Abu Yusuf's philosophy. Previous research using the library research

²⁶ Mestika Zed, *Metode Penelitian Kepustakaan* (Jakarta: Yayasan Pustaka Obor Indonesia, 2004).

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method was also carried out by Dewi & Sawarjuwono²⁷, Bastiar & Bahri²⁸ and Nasution²⁹ so that the library research method can be used as a method and steps in answering the problem formulation in this study.

The research approach used is philosophical³⁰; in this study, the philosophical approach used is religious philosophy, in this case Islam. This approach is used to find out the core ideas formulated by a philosopher or other figure that are relevant to the topic discussed in the research. One characteristic of philosophical thought is comprehensiveness or holisticness. Holistic comes from the word unit, meaning a comprehensive view of perception and reality³¹. In the study of philosophical values in Islam, which later became the framework of reference for Islamic economic principles, The Islamic economic principles then become the basis for thinking and behaving in all economic activities in society, including the practice of tax collection.

D. RESULTS AND DISCUSSIONS

The Concept of Taxes in Islam According to the Philosophy of Abu Yusuf

Islamic philosophy is one of the basics of Islamic economics and refers to the philosophical value that the universe belongs to Allah Almighty as the creator of the universe. All that he created submits to him and believes

²⁷ Sari Kusuma Dewi and Tjiptohadi Sawarjuwono, 'Tantangan Auditor Syariah: Cukupkah Hanya Dengan Sertifikasi Akuntansi Syariah?', *Jurnal Dinamika Akuntansi Dan Bisnis*, 6.1 (2019), 17–28 <<https://doi.org/10.24815/jdab.v6i1.10903>>.

²⁸ Yandi Bastiar and Efri Syamsul Bahri, 'Model Pengukuran Kinerja Lembaga Zakat Di Indonesia', *ZISWAF : Jurnal Zakat Dan Wakaf*, 6.1 (2019).

²⁹ Martua Nasution, 'Dharibah Dalam Kajian Filsafat Ekonomi Islam', *Eksya: Jurnal Ekonomi Syariah*, 2.1 (2021), 127–40.

³⁰ Anton Bekker and Achmad Charis Zubair, *Metodologi Penelitian Filsafat* (Kanisius, 1994).

³¹ Husain Heriyanto, *Paradigma Holistik: Dialog Filsafat, Sains, dan Kehidupan menurut Shadra dan Whitehead* (Jakarta: Teraju-Mizan, 2003).

in the day of reckoning. These philosophical values of Islamic economics form the basis of social construction and economic behavior in all economic activities in Islam, including tax collection activities. The concept of tax in Islam, according to the philosophy of Abu Yusuf, will be discussed along with its relevance to the current taxation system in Indonesia.

The first is the concept of taxation according to Abu Yusuf in the Book of Al-Kharaj, namely prioritizing the proportional tax method (muqasamah) compared to the fixed tax method (wazifah). Wazifah, which is also known as the fixed tax system, is a method of calculating taxes based on measuring land area without considering elements of soil fertility, irrigation, or types of plants. While the muqasamah (proportional) method of tax collection is based on a certain ratio of the total production produced, He considered that the proportional tax system (muqasamah) was fairer and less burdensome for farmers³². Consequently, when there are fluctuations in the price of food ingredients, the state treasury and the farmers will have a negative influence on each other. According to Abu Yusuf, the proportional tax method (muqasamah) can increase state revenue from taxes and, on the other hand, will encourage farmers to increase their production. He proposed replacing the fixed tax system (misahah or wazifah) on land with a proportional tax (muqasamah) on agricultural products³³.

The concept put forward by Abu Yusuf above, when linked to the taxation system in modern times, is still relevant because this proportional method better reflects a sense of justice and is able to maintain the stability of a country's economy so that in the long term the economy will not

³² Karim.

³³ P P and P E I, *Ekonomi Islam* (Jakarta: Raja Grafindo Persada, 2011).

fluctuate too sharply. This proportional method is also applied in Indonesia, where the proportional tax rate is a rate whose percentage remains the same even if there is a change in the tax base. That way, regardless of the size of the number of tax items, the percentage will remain the same. An example is the value-added tax (PPN), whose percentage was 10% (now it is 11%), and the land and building tax (PBB), whose rate was 0.5%. However, Indonesia also uses progressive rates, namely tax rates where the percentage will increase in proportion to the tax base. This rate is applied to the type of income tax (PPh).

Second, Abu Yusuf stressed the importance of appointing a tax officer who is trustworthy, has integrity, and is not corrupt. They have to work professionally, and he suggested that the tax officer's salary be taken from the treasury and not directly from the taxpayers. This is done in order to avoid acts of bribery, corruption and fraud with taxpayers³⁴. He even suggested holding investigation supervision of the behavior of tax collectors. The concept of tax collection by giving authority to trustworthy (integrity) and professional tax officials is very relevant to the taxation system in Indonesia, especially related to improving Human Resources (HR) as the government's effort in this case the Directorate General of Taxes (DGT) in increasing integrity and tax HR professionalism. So it is hoped that with an increase in integrity and professionalism, the service to taxpayers will be better. Integrity for tax officers is an identity that must always be maintained and maintained, as well as professionalism in carrying out their duties.

The third is related to the discussion of the tax concept according to Abu Yusuf, namely the centralization of decision making in tax

³⁴ Batubara.

administration³⁵. In the book *Al-Kharaj*, Abu Yusuf explains that the system that was in effect in taxation during the previous Abbasid dynasty was the Qabalah system³⁶. Specifically, the tax collection system is carried out by means of representatives from the community submitting themselves to the government to be responsible for collecting taxes in their area. This method, according to Abu Yusuf, will lead to tyranny in society because people who are tasked with collecting taxes often ask for compensation beyond the tax obligations that should be paid. The solution, according to Abu Yusuf, is that the government must have a special agency that deals with taxes and has a trustworthy and professional tax officer in it. In order to prevent mistakes in tax practices, Abu Yusuf proposes to regulate administrative centralization in making tax policies³⁷ and principles in tax collection, namely:

1. The taxation agency determines the percentage of tax according to its type. Set the nominal amount of the tariff that must be billed and the legal rules (charging a justifiable minimum).
2. Tax agencies are prohibited from extortion, either through threats or other things that connote oppression. Taxpayers have the right to carry out their obligations without prior oppression from tax officials. Because the effect of this oppression will affect the reduced number of taxpayers due to their escape (no oppression of taxpayers).

³⁵ Abdullah.

³⁶ Faisal Basri, *Lanskap Ekonomi Indonesia: Kajian Dan Renungan Terhadap Masalah-Masalah Struktural, Transformasi Baru, Dan Prospek Perekonomian Indonesia* (Jakarta: Kencana Perdana Media Grup, 2009).

³⁷ Muh Maksum, 'Ekonomi Islam Perspektif Abu Yusuf', *El-Wasathiya: Jurnal Studi Agama*, 2.1 (2014), 104–21 <<https://doi.org/https://doi.org/10.35888/el-wasathiya.v2i1.1993>>.

3. The government must maintain the assets it owns. Either fixed assets or non-fixed assets Because it is easier to know the value of assets that are maintained, so that state spending can be maximized (Maintenance of a healthy treasury).
4. There should be synergy between tax agencies and taxpayers. because both have the same advantage. Taxes receive benefits from taxpayers, while taxpayers will receive benefits from infrastructure built by the state that will facilitate production operations. By synergizing, the country will get big profits, not only tax revenues, but also the loyalty of the taxpayers (Benefiting both government and tax-payers).
5. In making a choice between those that have advantages for tax agencies and taxpayers, it is preferred to choose benefits for taxpayers. Because the state needs the role of the taxpayer to get income and income to finance the state budget. When the tax agency imposes its will by means of oppression, the taxpayers will run away and avoid paying taxes. So that the government will be harmed if this happens (In choosing between alternative policies having the same effects on treasury, preferring the one that benefits tax-payers).

Whereas in Indonesia itself, currently adheres to a self-assessment system in fulfilling tax obligations. Other relevant research, according to Amrin et al³⁸, tax policies in the Abu Yusuf era in Indonesia share similarities with today's tax determination. In both periods, three types of taxes were implemented, specifically land tax, income tax, and duty tax. In another study from Munawir et al³⁹, in term of taxes, Abu Yusuf agrees that

³⁸ Amrin, Khairusoalihin, and Muthoifin, 'Tax Modernization in Indonesia: Study of Abu Yusuf's Thinking on Taxation in the Book of Al-Kharaj', *Profetika: Jurnal Studi Islam*, 23.1 (2022), 30–42.

³⁹ Al Munawir and others, 'Islamic Economic Thought Abu Yusuf, Al-Ghazali, AsySyatibi (Comparative Study of Relations, Comparison and Relevance with Modern

the state will take a share of the agricultural produce from tenants rather than collecting rent from agricultural land. Abu Yusuf states that the tax (Kharaj) collected is based on the land's area, whether cultivated or not. Every request from the taxpayer/*kharaj* payer community for public facilities, including canal repairs and land improvement channels, must be realized by the state as long as it does not harm others⁴⁰. According to Mardiasmo⁴¹ and Waluyo⁴², a self-assessment system is a tax collection system that authorizes taxpayers to determine for themselves the amount of tax owed, so that taxpayers are entrusted with calculating, paying, and self-reporting the tax owed. The following principles must be adhered to in the tax collection system in Indonesia to avoid public challenges⁴³, namely:

1. The principle of justice, that taxes must be collected fairly, also seeks to uphold justice in terms of tax collection. Justice in laws and regulations and in their application Every citizen who fulfills the requirements to become a taxpayer must pay taxes, and the law must provide sanctions for tax violations, which are usually carried out according to the severity of the violations committed. The rights and obligations of this taxpayer must also be regulated.
2. According to the judicial principle, tax collection must be based on law. Tax collection must comply with the laws that have been made. This is done to guarantee the rights of the state and its people to express justice.

Islamic Economics)', *Riwayat: Educational Journal of History and Humanities*, 6.2 (2023).

⁴⁰ Anas Bayan Mubarak and Doli Witro, 'Relevansi Pemikiran Ekonomi Abu Yusuf Dan Al Syaibani Dengan Kebijakan Ekonomi Di Indonesia', *Tawazun: Journal of Sharia Economic Law*, 5.1 (2022) <<https://doi.org/http://dx.doi.org/10.21043/tawazun.v5i1.13389>>.

⁴¹ Mardiasmo, *Perpajakan*, Revisi 2008 (Yogyakarta: Andi Publisher, 2008).

⁴² Waluyo, *Perpajakan Indonesia*, 2, 6th edn (Jakarta: Salemba Empat, 2006).

⁴³ Mardiasmo.

According to Article 23 of the Undang-Undang Dasar 1945⁴⁴ Constitution, which states that "Taxes and levies for state purposes are regulated by law," there are several factors that must be considered in preparing tax regulations, including:

- a. The implementation of the state regarding the tax collection process of this law must be ensured to run smoothly.
 - b. Legal guarantees that taxpayers will be treated uniformly
 - c. Taxpayer information will remain confidential thanks to legal protection.
3. Economic Principles: The management of tax collection must pay attention to economic principles so that production, trade, and service activities are not disturbed. Tax collection must not undermine community goals and slow down the ability of local companies to serve as tax suppliers, especially in small and medium-sized communities.
 4. Efficiency Principle: Efficient tax collection is a necessity. To be truly effective, the cost of tax collection must be considered. Do not let the cost of collecting taxes exceed the amount of tax collected.
 5. The tax collection system should be simple. Success in tax collection will be greatly influenced by the method of tax collection. A straightforward approach will make it easier for taxpayers to estimate the required tax burden, which will assist taxpayers by increasing their knowledge about the importance of paying taxes. On the other hand, people tend not to pay taxes if tax collection procedures are impractical.

From the discussion above, it can be concluded that among the principles of Islam according to Abu Yusuf's philosophy and the principles

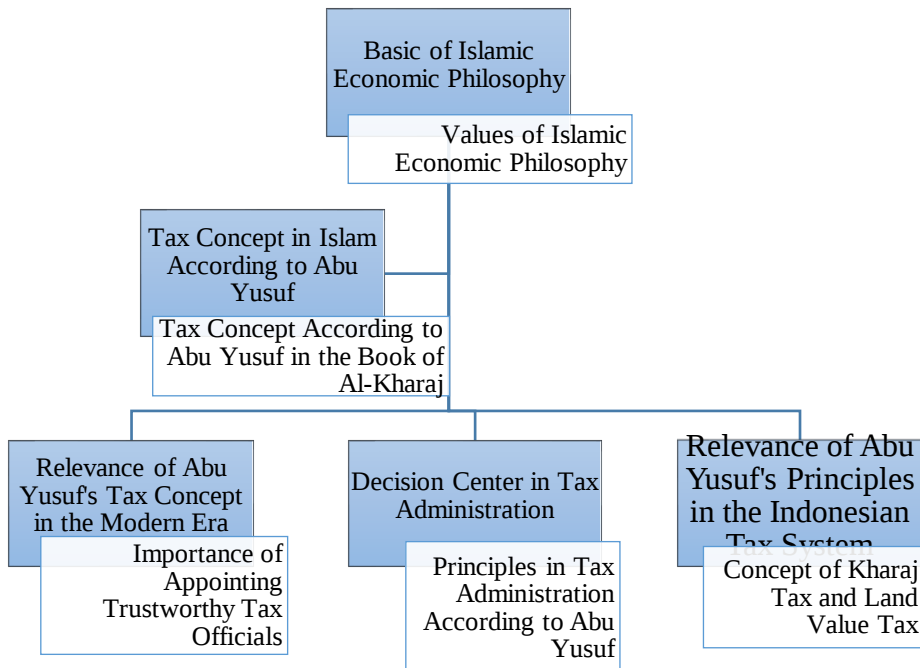
⁴⁴ *Perubahan Keempat Undang-Undang Dasar Negara Republik Indonesia Tahun 1945.*

of taxation applied in Indonesia, there are still several points that are related and relevant. For example, the principle of charging a justifiable minimum requires that the tax agency determine the percentage of tax according to its type. Set the nominal amount of the tariff that must be billed and the legal rules. This principle is relevant to tax principles in Indonesia, namely the principle of justice, because tax collection must be fair in drafting laws and fair in their implementation. In addition, it is also relevant to juridical principles, namely that tax collection must be based on law and cannot be arbitrary, so that the legal basis for taxation is more valid and legal.

The fourth or final discussion is related to the type of tax. According to Abu Yusuf, the concept of *kharaj* is a tax imposed on land without distinguishing whether the owner is a child or an adult, free or a slave, male or female, Muslim or non-Muslim⁴⁵. The concept of *kharaj* was used when Abu Yusuf was used by the government to finance state expenditures and the people's prosperity. Whereas in Indonesia, according to researchers, based on tax laws and regulations, the type of tax is known as "Land and Building Tax" (PBB). So it can be concluded that *kharaj* as a type of tax in the view of Abu Yusuf's philosophy is relevant to the Land and Building Tax (PBB) applied in Indonesia at this time.

⁴⁵ Ra'ana.

Diagram 1. Flowchart of Abu Yusuf's Thought in Islamic Economic Philosophy and Tax Concept



However, according to researchers, between kharaj and building land tax (PBB), there are some differences. The differences include that in the kharaj tax, the tax is levied by taking into account the factors of soil fertility, the types of plants produced, and the type of irrigation. Whereas in the Land and Building Tax (PBB) in Indonesia, the tax on land and buildings does not pay attention to these factors, the most important thing is that every land and building with property rights is subject to an annual tax. Then another difference is related to the tax burden: kharaj is only charged on agricultural land, while PBB is imposed on all types of land that are in the territory of the country. In addition, kharaj is imposed on land managed by non-Muslim citizens, while PBB is imposed on land and buildings owned by all citizens, regardless of their religion. However, in this case, when viewed in terms of the object, both Land and Building Tax (PBB) and kharaj have the same

object, namely, land, which is the right of ownership. even though in the building land tax (PBB), the type of object is added to the building. The review indicates that all sources utilized in this study are deemed credible. The reliability and authenticity of the selected sources have been thoroughly examined, affirming their suitability for contributing to the research.

E. CONCLUSIONS

The tax concept proposed by Abu Yusuf in the Book of Al-Kharaj is still relevant to the current taxation system in Indonesia, among which the first is the concept that prioritizes the proportional tax method (muqasamah) compared to the fixed tax method (wazifah), because this proportional method reflects more justice and is better able to maintain the stability of a country's economy so that in the long run the economy will not fluctuate too sharply. This proportional method is also applied in Indonesia, where the proportional tax rate is a rate whose percentage remains the same even if there is a change in the tax base. Second, the concept of tax collection by employing trustworthy (integrity) and professional tax officials is very relevant to the taxation system in Indonesia, especially related to improving Human Resources (HR) as the government's effort in this case the Directorate General of Taxes (DGT) in increasing integrity. and professionalism of tax human resources.

Furthermore, the third tax concept, namely the centralization of administration in making tax policies and the principles of tax collection, found several related and relevant points. such as the principle of charging a justifiable minimum, namely that the tax agency determines the percentage of tax according to its type. Set the nominal amount of the tariff

that must be billed and the legal rules. This principle is relevant to tax principles in Indonesia, namely the principle of justice, because tax collection must be fair in drafting laws and fair in their implementation. In addition, it is also relevant to juridical principles, namely that tax collection must be based on law and cannot be arbitrary, so that the legal basis for taxation is more valid and legal.

Finally, there is a difference between the kharaj tax and the building land tax, including that the kharaj tax is collected taking into account the factors of soil fertility, the types of plants produced, and the type of irrigation. Whereas in the Land and Building Tax (PBB) in Indonesia, the tax on land and buildings does not pay attention to these factors. Then another difference is related to the tax burden: kharaj is only charged on agricultural land, while PBB is imposed on all types of land that are in the territory of the country. In addition, kharaj is imposed on land managed by non-Muslim citizens, while PBB is imposed on land and buildings owned by all citizens. However, in this case, when viewed in terms of the object, both Land and Building Tax (PBB) and kharaj have the same object, namely, land, which is the right of ownership. even though in the building land tax (PBB), the type of object is added to the building.

The limitations of this study are data and references that are still lacking, so suggestions for future research are to look for references and collect more complete data so that the discussion results related to the concept of tax in Islam become more comprehensive. In addition, it is necessary to carry out research using philosophical concepts from other interfaith figures so as to obtain a more diverse perspective on the concept of tax through a religious philosophy approach.

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