

TAX AND ISLAMIC REVIEW ACCORDING TO THE VIEWS OF CLASSICAL SCHOLARS AND CONTEMPORARY SCHOLARS

Nur El Habib^{1✉}, Sigit Nurhendi²

¹*Sekolah Tinggi Ilmu Ekonomi Syariah Khas Al jaelani Cirebon, Indonesia*

²*Universitas Islam Negeri Siber Syekh Nurjati Cirebon, Indonesia*

ABSTRACT

This study discusses the views of classical and contemporary scholars on taxation from an Islamic perspective and the position of taxation in the modern wealth distribution system alongside the ZIS (zakat, infaq, sadaqah) instrument. The background of the study is based on the urgency of economic distribution justice in realising community welfare. The theoretical study highlights the differences in opinion between classical scholars, who mostly limit financial obligations to zakat, and contemporary scholars who tend to allow taxes as long as they fulfil sharia principles. The methodology uses a qualitative approach through literature study and interviews with Islamic economics students. The results of the discussion show that tax is seen as an important fiscal instrument that supports development and social justice, and can synergise with ZIS within the framework of maqasid sharia. Islamic economics students assess the importance of tax reform to be more fair, accountable, and in accordance with Islamic values. This study emphasises that fairness, transparency and public benefit should be the main foundations of the tax system in a modern Islamic state.

ARTICLE HISTORY

Received 09 Maret 2025

Revised 13 Maret 2025

Accepted 01 April 2025

KEYWORD:

Tax, Zakat, Islamic Economics, Classical Ulama, Maqasid Sharia

Introduction

The distribution of wealth and income plays a crucial role in realising the overall welfare and happiness of society, because substantial justice in this aspect will have a significant impact on social stability and communal harmony (Nafi'ah & Haerianingrum, 2021). In the Islamic economic framework, the concept of distribution has a very deep dimension, which is not

only related to economic aspects, but also touches fundamental social and spiritual values (Sulaiman et al., 2022). ZIS (zakat, infaq, and sadaqah) instruments play a central role in the distribution mechanism of the Islamic economy, as zakat itself is an important pillar in the Islamic economic system that aims to achieve beneficial effects on various dimensions such as aggregate consumption, savings and investment, aggregate supply of labour and capital, poverty alleviation and economic growth (Rahman & Solihin, 2019). Zakat, infaq, and sadaqah are the main instruments in the Islamic economic system designed to distribute wealth from those who can afford it to those who need it (Rezeki et al., 2023). Zakat has great potential in improving community welfare, reducing unemployment, and reducing the number of poor people if managed properly (Anriani et al., 2021). As an obligatory system instrument, the role of the government is needed for collection to distribution in order to achieve economic justice (Rahman & Solihin, 2019).

Taxes, as a modern fiscal instrument, have a significant role in a country's economic development because tax revenues are used to finance various government programmes, such as infrastructure development, education, health, and other public services. The tax function is very complex and multidimensional, which includes the budget function as a source of state revenue to finance various public expenditures (Suprayitno, 2020). The regulatory function used by the government to regulate people's economic behaviour through tax incentives and disincentives, the distribution function to reduce income and wealth inequality through transfers and subsidies, and the allocation function to allocate economic resources to the most productive and efficient sectors (Ubaidillah & Ulum, 2023).

In this context, it is important to examine how classical and contemporary scholars view taxes, and how this concept can be harmonised with Islamic economic principles. Economic justice in Islam emphasises the fair allocation of income within a society or between countries, where fair is defined as neither oppressing nor being oppressed. Islam offers solutions for the maintenance and regulation of public affairs, the fulfilment of basic needs, the handling of poverty, and the realisation of welfare (Suryani, 2014). The income earned must be halal and in accordance with sharia principles. Islam also prohibits any

form of excessive accumulation of wealth in certain individuals, because Islam strongly emphasises the importance of fair and equitable distribution of wealth throughout society (Muhalling, 2009; Ubaidillah & Ulum, 2023).

This research aims to examine in depth the views of classical and contemporary scholars regarding taxes in an Islamic perspective, focusing on the arguments used, the arguments built, and the practical implications of these views. In addition, this research also aims to understand the views of Islamic economics students as the next generation who will be involved in the world of Islamic economics, regarding the issue of taxes and how they see the role of taxes in equitable economic development.

Methods

The research method used in this study is a qualitative method with a literature study approach and interviews. The data obtained was analysed using the hermeneutic method, which aims to interpret and understand the meaning of classical and contemporary texts regarding taxes in an Islamic perspective (Ubaidillah & Ulum, 2023). The hermeneutic approach seeks to uncover the structure of interaction in the text (Ubaidillah & Ulum, 2023). Literature study was conducted by collecting and analysing various relevant literature, such as classical fiqh books, works of contemporary scholars, scientific journals, and online articles. Interviews were conducted with a number of Islamic economics students to explore their views on tax issues and the role of taxes in equitable economic development (Creswell, 2014).

Result

Taxation in Islamic Perspective: Views of Classical Scholars

In the classical Islamic tradition, taxation was largely seen as unnecessary, with Zakat being considered the primary financial obligation. Classical scholars argued that the state should not impose additional levies, except in extreme circumstances. They believed that Zakat, as a form of wealth redistribution, was sufficient to meet the needs of society. Some scholars, however, recognized that in times of crisis, such as war

or famine, the state could impose taxes to fulfill the public interest, provided these taxes were fair, transparent, and used for collective welfare. Classical scholars were particularly cautious about the potential for tax abuse, fearing that excessive taxation could lead to oppression.

Taxation in the View of Contemporary Scholars

In contrast, contemporary scholars have evolved their views to accommodate the complexities of modern economies. With the expansion of state functions and the increasing fiscal needs of the government, many contemporary scholars accept taxation as an essential tool for financing public services and development. These scholars argue that taxes, when managed according to Islamic principles of fairness, justice, and public benefit, are permissible. Taxes are viewed not merely as financial obligations but as an active form of social responsibility, contributing to the welfare of society, much like Zakat. Contemporary scholars emphasize that the taxation system should be transparent, equitable, and aligned with the principles of Maqasid Sharia, which focus on social justice, public welfare, and the protection of individual rights.

Table 1: Comparison of Classical and Contemporary Views on Taxation

Scholar Perspective	Classical Scholars	Contemporary Scholars
View on Taxation	Mostly opposed, with some allowances in emergencies	Permissible if aligned with Sharia principles
Main Concern	Preservation of wealth and limited state involvement	Public welfare, justice, and transparency
Taxation as Social Responsibility	Not seen as obligatory beyond Zakat	Seen as a form of social solidarity
Justification	Only if state needs exceed	For social welfare and economic

	Zakat	development
--	-------	-------------

The Role of Taxation According to Islamic Economics Students

The Islamic Economics Study Programme Student Association reflects the views of the younger generation of Muslim scholars. They recognize the importance of taxes in supporting national economic development, but also highlight the challenges of corruption, injustice, and inefficiency within current tax systems. These students advocate for a reformed tax system that is fairer, more transparent, and better aligned with Islamic values such as justice (adl), balance (mizan), and blessing (barakah). They see taxes as a tool for redistributing wealth and supporting public services, while also ensuring that the tax system does not disproportionately burden the poor or vulnerable segments of society.

Synergy Between Taxation and ZIS in Wealth Distribution

Both Zakat, Infaq, and Sadaqah (ZIS) and taxation are essential components of the Islamic economic system, each playing a crucial role in wealth distribution. ZIS is seen as a spiritual and social obligation, while taxation is a legal and fiscal responsibility. The synergy between the two can enhance the effectiveness of wealth redistribution, with ZIS directly targeting the most vulnerable and taxes funding broader public policies. Islamic economics students believe that when properly managed, the integration of both systems can lead to a more just, equitable, and sustainable economic system, promoting overall welfare and reducing social inequality.

Discussion

Tax Analysis in Islamic Perspective

Fundamentally, taxes are seen as a crucial fiscal instrument for the state to fund public expenditure and run the wheels of government (D. A. Susanto, 2022). Tax revenue plays a vital role in sustaining the national economy (Sufia & Riswandari, 2018). Without a stable and adequate source of revenue such as taxes, the state will have difficulties in financing various development programmes and essential public services (D. Susanto, 2012). Taxes have a crucial role in the life

of a state, especially in financing national development to achieve prosperity in various sectors (Pratomo & Rana, 2021). In the capitalistic system prevailing in Indonesia, income taxation is a solution to reduce inequality (Kurniawan, 2009).

Taxes have a significant function in realising people's welfare through various fiscal mechanisms and resource allocation (Purwanti et al., 2022). Taxes collected from the public are allocated to finance various government programmes, such as infrastructure development, improving the quality of education and health, and providing other public services. Taxes are one of the most significant sources of state revenue, which is used to finance various government expenditures and national development (Tanujaya & Erna, 2021).

Tax Function

The budgetary function of taxes allows the government to fund public expenditures, such as infrastructure development, education, health, and defence (CBDC, n.d.). The regulatory function allows the government to influence people's economic behaviour through the imposition of different taxes on certain goods and services. The distribution function allows the government to reduce income and wealth disparities through the imposition of progressive taxes and the channelling of funds to needy groups. The allocation function allows the government to allocate economic resources to sectors that are considered strategic and important for national development. The state has an obligation to manage taxes for the welfare of society (CBDC, n.d.). Thus, taxes are the main source of state revenue used to finance government expenditure and promote public welfare (Raya, 2022; Sari et al., 2024).

Through taxes, the government has the resources to run the wheels of government and implement development in various fields. Taxes play a crucial role in national development because they are the backbone of financing various government programmes (Masriani, 2022). Tax revenue is very important to reduce dependence on other sources of funding. Countries from various economic systems, such as capitalist and socialist countries, must collect taxes because taxes are one of the most important ways to raise state funds to finance all their goals (Purwadi, 2017).

The view of classical scholars

The classical scholars had varied views on taxation in Islam, which were influenced by the historical, social and political context of their time. In principle, they allowed taxation (mukus) as long as it does not contradict sharia values and is used for the benefit of the people. Taxes are considered valid if they meet the conditions: fair, transparent, not oppressive, and used for public interests such as defence, infrastructure and social services. Scholars such as Imam Al-Ghazali and Ibn Taimiyyah stated that the ruler may impose additional taxes beyond zakat in emergency conditions or when the needs of the state increase, but must still maintain justice and not abuse power. Fairness in taxation is an important foundation so that it does not become an instrument of oppression against the common people, because history records that fiscal injustice often triggers social instability.

In the contemporary context, tax revenue is the main pillar in the financial structure of a modern state. According to Handono (2020), value-added tax (VAT) and corporate income tax are the largest contributors, accounting for around 50%-60% of total national tax revenue in recent years. Tax is not only a fiscal instrument, but also a symbol of citizen participation in maintaining the existence and sovereignty of the state. This is in line with Article 30 of the 1945 Constitution which states that every citizen has the right and obligation to participate in the defence and security of the state. Through tax payments, citizens actively participate in financing national development, ranging from infrastructure, education, to the health sector. This participation reflects a form of social responsibility and collective awareness of the importance of solidarity in the life of the nation (CBDC, n.d.).

The views of contemporary scholars

Contemporary scholars' views on taxes reflect an attempt to respond to new challenges in the modern economic system while maintaining the principles of sharia. Some scholars state that taxes are permissible as long as they fulfil a number of conditions, such as being used for the public interest, not oppressing the community, and not contradicting Islamic values.

Taxes are considered a form of collective obligation (iltizam jama'i) in order to fulfil the needs of the state to finance important sectors such as education, infrastructure, and health. In this context, tax has a comparable position to the obligation of zakat, although it is not the same in terms of the original law. Scholars who allow tax see it as an instrument of *maslahah mursalah* - a necessary public policy that is not explicitly mentioned in the sharia texts, as long as it is implemented fairly and proportionally.

However, a different view comes from scholars who are more cautious or even sceptical of modern taxation practices. They warn that without the principles of transparency, fairness, and accountability, taxes can turn into a tool of structural oppression that torments the common people. Therefore, they demand that the tax system be run in a trustworthy and responsible manner, and based on the intention for social justice, not political or economic benefits of certain elites. This concern is also rooted in the history of fiscal injustice in many Muslim-majority countries. In addition, as explained by (Puspitasari & Hibatillah, 2022), the understanding of usury and Islamic economic principles also influences the way people view the legitimacy of state financial institutions, including tax revenue and management.

The view of the Islamic Economics Student Association

According to the Islamic Economics Study Programme Student Association, tax is seen as one of the most strategic fiscal policy instruments in supporting national economic development. Taxes are not only the main source of state revenue, but also play a role in directing economic growth through policies oriented towards controlling inflation, managing consumption, and stimulating priority sectors. In the context of Islamic economics, the role of taxes does not contradict the Islamic principle of distributive justice as long as they are managed transparently and used for the public interest. Taxes also help create the fiscal stability needed to support sustainable development programmes that are in line with the *maqasid sharia*.

Furthermore, taxes also play a major role in realising equitable distribution of public welfare. With a progressive and

fair taxation system, the state can collect more contributions from high-income groups and reallocate them to subsidise education, health services, infrastructure in underdeveloped areas, and social assistance for the underprivileged. Thus, tax becomes a means of redistributing national wealth to reduce socio-economic inequality. In the perspective of Islamic economics, this is in line with the spirit of justice and empowerment which are the main values of the Islamic economic system. Therefore, the optimisation of tax revenue and accountable tax management are important prerequisites in the effort to achieve shared prosperity.

Conclusion

The conclusion of this study shows that the understanding of tax in Islam experiences the dynamics of thought along with the times. Classical scholars tend to view tax with caution, some even consider it as a form that can only be imposed in emergency conditions and as a complement to zakat, not as a permanent obligation. This is due to the simpler social and economic context at that time, as well as the main focus of sharia which still revolves around zakat as the main instrument of wealth distribution. This view reflects the high sensitivity to potential injustices in taxation and the fear of abuse of power by the ruler.

Meanwhile, contemporary scholars have come up with a more adaptive approach to the realities of modern states and the complexities of today's economy. They emphasise that taxes can be part of a legitimate state financial system, as long as they fulfil the principles of justice, benefit, and do not contradict sharia values. In fact, taxes are seen as an important complement in the economic development of the ummah, especially when zakat has not been able to cover all the fiscal needs of the state. In this context, the views of Islamic economics students are relevant, as they reflect the way of thinking of the younger Muslim generation in responding to taxation issues critically but constructively, with an awareness of the role of taxes in creating an equitable and inclusive economic system.

References

- Anriani, G., Siregar, F. A., & Amidy, R. M. (2021). Pengaruh Zakat Perbankan Dan Corporate Social Responsibility Terhadap Kinerja Bank Umum Syariah. *Journal Of Islamic Social Finance Management*, 1(2), 192-212. <https://doi.org/10.24952/jisfim.v1i2.3582>
- Cbdc, T. I. M. (N.D.). *Character Building: Kewarganegaraan (Char6014)*.
- Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, And Mixed Methods Approaches* (4th Ed.). Sage Publications.
- Handono, R. (2020). Penerapan Uang Elektronik Dalam Peningkatan Kepatuhan Pembayaran Pajak Bagi Wajib Pajak Di Indonesia. *Jurnal Yustika Media Hukum Dan Keadilan*, 23(2), 90-99. <https://doi.org/10.24123/yustika.v23i02.3945>
- Kurniawan, D. (2009). *Kemiskinan Di Indonesia Dan Solusinya*. 5(1), 218164. <https://www.neliti.com/ms/publications/218164/kemiskinan-di-indonesia-dan-solusinya>
- Masriani, Y. T. (2022). Strategi Regulasi Perpajakan Upaya Mengatasi Inflasi Harga Tanah. *Owner*, 6(4), 3959-3966. <https://doi.org/10.33395/owner.v6i4.811>
- Muhalling, R. (2009). *Sejarah Pemikiran Ekonomi Islam*. 2(2), 53-60. <https://doi.org/10.31332/aladl.v2i2.866>
- Nafi'ah, B., & Haerianingrum, S. (2021). Implementasi Nilai-Nilai Islam Dalam Distribusi Kekayaan Dan Pendapatan. *Al-Infaq Jurnal Ekonomi Islam*, 12(1), 24. <https://doi.org/10.32507/ajei.v12i1.809>
- Pratomo, D., & Rana, R. A. (2021). Pengaruh Kepemilikan Institusional, Komisaris Independen Dan Komite Audit Terhadap Penghindaran Pajak. *Jak (Jurnal Akuntansi) Kajian Ilmiah Akuntansi*, 8(1), 91-103. <https://doi.org/10.30656/jak.v8i1.2487>
- Purwadi, A. (2017). Beberapa Aspek Efektivitas Pemungutan Pajak. *Jurnal Hukum & Pembangunan*, 17(4), 384. <https://doi.org/10.21143/jhp.vol17.no4.1354>
- Purwanti, D., Ruliani, R., & Novita, I. (2022). Pengaruh Likuiditas, Lverage, Dan Komisaris Independen Terhadap

- Efective Tax Rate (Studi Pada Perusahaan Sektor Pertambangan Yang Terdaftar Di Bursa Efek Indonesia Periode 2015-2019). *Jurnal Akuntansi Dan Keuangan*, 10(1), 1. <https://doi.org/10.29103/Jak.V10i1.5912>
- Puspitasari, M., & Hibatillah, H. M. (2022). The Impact Of Understanding Of Riba On The Use Of Islamic Financial Institutions Services: Research In Sadananya District, Ciamis Regency. *Syari Ah Economics*, 6(2), 139. <https://doi.org/10.36667/Se.V6i2.1176>
- Rahman, S., & Solihin, A. (2019). *South China Sea And International Arbitration: Legal Insights*. Bhuana Ilmu Populer.
- Raya, F. (2022). Collection Of Taxes By Hostage-Taking On Islamic Law Perspective. *Muamalatuna*, 14(1), 89-110. <https://doi.org/10.37035/Mua.V14i1.6507>
- Rezeki, S. G., Ferdiansyah, V., Adisa, Y., Ginting, D. C. A., & Amelia, R. (2023). Fair Wealth Distribution Through Instruments In Islamic Economics. *Cashflow Current Advanced Research On Sharia Finance And Economic Worldwide*, 2(3), 439-445. <https://doi.org/10.55047/Cashflow.V2i3.657>
- Sari, F. M., Astuti, A., Zamanda, D., Restu, F. P., & Fadilla, A. (2024). Kebijakan Fiskal Dan Dampaknya Terhadap Perekonomian Indonesia. *Journal Of Economics Assets And Evaluation*, 1(4), 1-10. <https://doi.org/10.47134/Jeae.V1i4.231>
- Sufia, L., & Riswandari, E. (2018). Pengaruh Manajemen Laba, Proporsi Komisaris Independen, Profitabilitas, Capital Intensity, Dan Likuiditas Terhadap Tax Aggressiveness (Studi Empiris Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Tahun 2012-2016). *Jurnal Akuntansi Bisnis*, 11(2). <https://doi.org/10.30813/Jab.V11i2.1387>
- Sulaiman, F., Lutfi, M., & Muin, R. (2022). Karakteristik Dan Rancang Bangun Ekonomi Islam. *Tadayun Jurnal Hukum Ekonomi Syariah*, 3(2), 163-182. <https://doi.org/10.24239/Tadayun.V3i2.84>
- Suprayitno, E. (2020). The Impact Of Zakat On Economic Growth In 5 State In Indonesia. *International Journal Of Islamic Banking And Finance Research*, 4(1), 1-7. <https://doi.org/10.46281/ljibfr.V4i1.470>

- Suryani, S. (2014). Keadilan Ekonomi Dalam Perspektif Ekonomi Syariah: Sebuah Tinjauan Teori. *Maksimum*, 2(1), 39. <https://doi.org/10.26714/mki.2.1.2011.39-60>
- Susanto, D. (2012). *Penggunaan Media Audio Visual (Tayangan Video) Untuk Meningkatkan Kemampuan Berbicara Bahasa Arab (Al-Kalam)*.
- Susanto, D. A. (2022). Eksplorasi Implementasi Reformasi Perpajakan Di Kantor Pelayanan Pajak. *Referensi Jurnal Ilmu Manajemen Dan Akuntansi*, 9(2), 195-202. <https://doi.org/10.33366/ref.v9i2.1819>
- Tanjaya, K., & Erna, E. (2021). Analisis Determinan Penghindaran Pajak Di Indonesia. *Global Financial Accounting Journal*, 5(2), 159. <https://doi.org/10.37253/gfa.v5i2.6092>
- Ubaidillah, A., & Ulum, K. (2023). Keadilan Ekonomi Islam Dan Implementasinya. *Jes (Jurnal Ekonomi Syariah)*, 8(2), 178-188. <https://doi.org/10.30736/jes.v8i2.713>

Copyright holder:
(2025)

First publication right:
INTERNATIONAL JOURNAL OF ISLAMIC ECONOMIC STUDIES (IJES)

This article is licensed under:

