Yusuf Al-Qaraḍāwī's Theory of Zakat and Taxes and Its Relevance to Zakat and Taxation Law in Indonesia

Jamal Abdul Aziz¹, Muhammad Sirajuddin Qahtan Hamdan², Ahmad Dahlan³, Naerul Edwin Kiky Aprianto⁴

Abstract

This article aims to discuss Yusuf al-Qaraḍāwī, one of the contemporary scholars whose thinking is considered moderate but progressive, especially regarding social reality. However, in this paper the focus of the study is on his views on zakat. Using descriptive qualitative methods based on reference data written by Yusuf al-Qaraḍāwī, the following views were found: (1) ambiguity in placing zakat as ‘ibāda (ritual worship) or ‘āda/mu’āmala (general transaction); (2) zakat is separated from its historical and socio-political context; and (3) zakat must be different from tax. In this article, it is found that Yusuf al-Qaraḍāwī’s view of zakat is dominated by theological interpretation, namely zakat as ‘ibāda, so it is less dynamic when aligned with the taxation context. The sociological interpretation of zakat as the origin of taxation among Muslims tends to be ignored. His enthusiasm for differentiating zakat and taxes makes him less consistent in drawing out the common thread between zakat and taxes. However, there is something unique, Yusuf al-Qaraḍāwī’s thoughts regarding zakat have become a reference for many zakat and endowment institutions in Indonesia.

Keywords: Zakāt, Tax, ‘Ibāda, ‘Āda/Mu’āmala, Yusuf Al-Qaraḍāwī, Socio-Historical Contexts.

Introduction

One of the sensitive issues regarding zakāt in the current modern era is its equation with tax. Many modern Muslim scholars in general hold the view that zakāt cannot be equated with tax (Hafidhuddin, 2002; Anshori, 2006). The attempt to accommodate zakāt payment as a tax deductor is merely a confirmation of this view which refuses to equate zakāt with tax. Yusuf al-Qaraḍāwī one of the world's Muslim figures whose views are referred to by many Muslims is one Muslim scholar who strictly believes that zakāt can never be equated with tax (al-Qaraḍāwī, 1973). It is therefore not exaggerating to say that Muslim's mainstream view in this regard is more or less influenced by this view of his.

Al-Qaraḍāwī reiterates that zakāt is an obligation in Islam of sacred value and has strongly been implanted within their lives throughout their history, thus it is a must to maintain its uniqueness (name, type, measure, and targets) alongside tax. He does not refuse the obligation to pay tax in addition to zakāt. He even shows many arguments to allow it. Some of them are the arguments that social security is obligatory, while zakāt is limited and there are just too many things to be funded by the government, and according to the general rule tax can be used to maintain order in the community (al-Qaraḍāwī, 1973).

In al-Qaraḍāwī's opinion, zakāt has three main characteristics that make it different from tax, namely: its measure (amount of zakāt), intention ('ibāda), and target beneficiaries (eight qināf) (al-Qaraḍāwī, 1973). On this basis, al-Qaraḍāwī refuses to equate zakāt with tax and also criticizes some Muslim scholars who tend to equate the two, for example, al-Nawawī, Ahmad ibn Ḥanbal, and Ibn Taymiyya (al-Qaraḍāwī, 1973). At the same time, he supports the views of those Muslim scholars who strictly distinguish zakāt from tax, for example, Ibn Ḥajar al-Haythami, Ibn ‘Abidin, Shaykh ‘Ulaysh, Shaykh Rāshid Ridi, Shaykh Shaltūt, and Shaykh Abū Zahrah (al-Qaraḍāwī, 1973). He also emphasizes that every Muslim individual is obliged to pay their zakāt even if it does not make an obligation (al-Qaraḍāwī, 1973).

¹ State Islamic University of Prof. K.H. Saifuddin Zuhri Purwokerto, Indonesia, Email: jamalabdulaziz@uinsaizu.ac.id.
² Baghdad University, College of Islamic Sciences, Iraq, Email: serajhamed@cois.uobaghdad.edu.iq.
³ State Islamic University of Prof. K.H. Saifuddin Zuhri Purwokerto, Indonesia, Email: ahmaddahlan@uinsaizu.ac.id.
⁴State Islamic University of Prof. K.H. Saifuddin Zuhri Purwokerto, Indonesia, Email: naerul.edwin@uinsaizu.ac.id.
A further look at this al-Qaraḍāwī's view, it will then be clear that this view is inconsistent with the paradigm which underlies his view on zakāt. In his opinion, it is more appropriate to include zakāt into mu’āmalāt (worldly) teachings, rather than in ‘ibādāt (religious) teaching domain just as what most Muslim scholars hold in books of fiqh. For this reason, he emphasizes the validity to apply qiyas and the theory of madāhab in developing the teaching of zakāt. It is impossible to apply both theories when zakāt is still included in the teaching on ‘ibādāt muḥḍab (ritual worship) (al-Qaraḍāwī, 1973).

The logical consequence of classifying zakāt into the teaching of mu’āmalāt domain is that it should be viewed as a rational teaching (ma’qilab al-ma’nā/intelligible), open to changes and innovation, and following the principle of freedom (bara’ah al-aṣliyyah) (Aziz, 2009). Al-Qaraḍāwī’s three arguments which refuse to equate zakāt with tax above generally reflect the mindset in ‘ibādāt muḥḍab, namely: unintelligible (khayr ma’qilah al-ma’nā), resistant to any change and innovation, and following the principle of prohibition (mamnū’ah al-aṣliyyah). Thus, the arguments are inconsistent with al-Qaraḍāwī’s emphasis that it is more appropriate to classify the teaching of zakāt into mu’āmalāt domain (al-Qaraḍāwī, 1973).

The ambiguity of al-Qaraḍāwī’s arguments can also be seen from his view regarding the zakāt teaching which tends to be dogmatic-asocial and formalistic-abhistorical (Mas’udi, 1993). Based on this view, the zakāt teaching becomes more dogmatic-rutalist, which should be accepted without reserve and subjugate (rational) benefit under the dogma of absoluteness and sacredness. It seems like he ignored the historical fact that zakāt was initially a kind of tax as well. During the time of the Prophet (PBUH) until the khulafā’ al-rāshidūn (Rightly-Guided Caliphs), zakāt was implemented similarly to the tax, in which it was withdrawn and then spent by the government (Mas’udi, 1993). The zakāt-tax dichotomy occurred only recently, particularly when Muslims lived under the colonialism of infidel Western countries. At that time, the tax was obligatorily imposed on any citizen, to which they must not refuse. Meanwhile, zakāt was considered a religious obligation that was still attached to any Muslim wherever and whenever it was (Mas’udi, 1993).

Tax, as a “compulsory contribution to the state owed by an individual or an entity enforceable under the law, with no direct reward and used for the state’s purpose for as greatest welfare as possible for the people,” (Act of KUP, 1983) has a similar social function as zakāt. With this tax that people have to pay, the state then builds projects to create public order in every aspect of it, be it social, economic, political, or cultural. Tax becomes one source of funds for financing national development, including social infrastructure development and the performance of governmental duties. Tax is not just about the citizen's obligation to the state, rather tax becomes a social intermediary medium between the have and the have not (Gunadi, 2005).

The concept of zakāt in the initial era of Islam was not too different from the concept of tax as described above, particularly in terms of its function and basic provisions. Just like tax, zakāt during the initial era of Islam assumed the function of bridging the rich and the poor. In addition, zakāt is intended to realize the benefits for all in its various aspects. The eight asnaf specified in Q.S. al-Tawbah (9): 60 represent the numerous aspects prioritized during that time. Zakāt was also imposed only on the capable ones. Therefore, it is interesting to see this zakāt teaching from a taxation perspective.

Thus, the zakāt teaching held and developed by al-Qaraḍāwī is the one uprooted from its socio-historical context and, then, reduced only in the form of formal provisions related to its types, measure, niqah, and beneficiary targets. This view also represents Muslim scholars’ mainstream view from a long time ago until recently.

This paper focuses on the main problem: how does Yusuf al-Qaraḍāwī argue to underlie his view which refuses to equate zakāt with tax in Islamic and tax legal perspectives?

Yūsuf al-Qaraḍāwī and His Characteristics of Islamic Legal Worldview

Shaykh Yūsuf al-Qaraḍāwī is both one of the founders and president of the International Association of Muslim Scholars and European Council for Fatwa and Research. He owns his famous website, Islam Online, in Arabic and English. He has also produced so many works; no less than 100 book titles have been written
on Islam and its teachings. Among his fellow Muslim scholars, he is deemed highly reputable. Muṣṭafā al-Zarqā’, for example, suggests that owning al-Qaraḍāwī’s al-Ḥakīm wa al-Ḥarām fi al-Islām is a must for each Muslim fāmil y. Meanwhile, Abū al-ʿAlā al-Mawdūdī depicts al-Qaraḍāwī’s Fiqh al-Zakāt as this century’s best work on Islamic law (XX AD). In addition, he also has extensive influence from his regular appearance in the al-Sharīʿah wa al-Ḥayāt program aired by al-Jazeera TV (Soage, 2008).

Insofar, no academic-critical studies have been conducted on al-Qaraḍāwī’s biography. Information on his early life is mostly from himself as written on the website he manages, namely www.islamonline.net (Helfont, 2009).

In his autobiography, al-Qaraḍāwī emphasizes three important issues in Egypt’s political life context during the first half of the XX century, namely: resistance against British colonialism, resistance against Zionist’s ambition in Palestine, and competition between Wafā and Ikhwān al-Muslimīn parties (Helfont, 2009). For his involvement with Ikhwān al-Muslimīn’s activities, he was imprisoned twice, in 1954 and 1962, and banned from performing religious activities in 1959 (Helfont, 2009).

In 1973, he was awarded his doctoral title from al-Azhar with his dissertation entitled “The Role of Zakāt in Dealing With Social Problems.” Since then he wrote so many books, was actively involved in the establishment of Islamic banks, and becomes a celebrity through his program at al-Jazeera TV (Soage, 2008).

In general, al-Qaraḍāwī has a down-to-earth (relevant), tolerant (tasāmīh) Islamic legal style of thinking which is free from any bond of fiqh madhhab (school of thought on fiqh). This style is reflected in his works.

In his works, al-Qaraḍāwī emphasizes practical, easy and non-burdensome Islamic teachings (fiqh) (Al-Qaraḍāwī, 2004), which tolerate differences (ikhtilāf) (Al-Qaraḍāwī, 2001); and are free from any bond with certain fiqh madhhab. His Islamic legal perspective is generally reflected in his work, al-Fiqh al-Islāmī Bayna l-Aṣālīb wa l-Tajdīd. Therein, he states that Islamic law (fiqh) has several specific characteristics, namely: upholding the divine principles (al-āsās al-ruḥānī) based on religious spirit (al-wuzūʿ al-dīnī), humane (al-insānī), comprehensive (al-ḥuṣn wa l-shumūḥ), universal (al-ʿilmīyya), objective (al-mawḍūʿiyya), moderate (al-wṣāfīyya), ethical (al-akhlāqīyya), balanced between individual and society, thorough, and can develop and be renewed (Al-Qaraḍāwī, 1999).

Yūsuf al-Qaraḍāwī’s Perspective on Zakāt and Tax

In al-Qaraḍāwī’s opinion, zakāt as defined by the fuqahāʿ (Islamic jurists), is certain rights imposed by Allah on Muslim’s properties to be given to the poor, the needy, and all mustaḥfiq (zakāt beneficiaries) which have been determined in His Book as a form of gratitude for the blessings He has given as well as to purify the properties. Meanwhile, tax, as defined by experts, is an obligation attached to property owners to be paid to the state at a certain amount without seeing the direct benefit given by the government and the collected tax is used to fulfill general people’s needs on one hand and to realize some of the goals in economic, social, and political fields and other goals attempted by the government to be realized on the other (al-Qaraḍāwī, 1973). This way, in his opinion, zakāt and tax have similarities and differences.

Some of these similarities between zakāt and tax are: compulsory, enforceable using violence; paid to public institutions or government; no direct reward or benefit received by either zakāt or taxpayer; and intended for higher purposes than just material ones, i.e. certain goals of social, economic, and political natures (al-Qaraḍāwī, 1973). Meanwhile, the differences between zakāt and tax in his opinion are in terms of names and meanings within them; substance and orientation; niṣāb and amount to be paid; enforceability time; targets; and their relationship with the government; purposes; and theoretical bases on which they are required (al-Qaraḍāwī, 1973).

While strictly distinguishing zakāt and tax, al-Qaraḍāwī still acknowledges that they have some relations. He states that zakāt is both act of worship (ṣīrād) and tax. As a tax, it is essentially a material obligation managed by the state of which the collection is enforceable when it is not paid based on compliance with
regulations and it is used for those purposes the benefits of which are intended for the people. Meanwhile, as an act of worship, it is one of Islam's pillars and branch of faith as well as a form of taarrub (drawing close) to Allah. Paying it means piety and righteousness and being reluctant to pay it means fašiq (violating the Islamic law), and denying it means kašir (infidelity). Zakāt is God's right which cannot be overridden just because the collection was delayed (by the officer), nor because the government neglects it, or because it has been a matter of the past. Zakāt is unlike tax which becomes obligatory when the government requires it so and is overridden if the government does not require it (al-Qaraḍāwī, 1973).

Al-Qaraḍāwī holds that zakāt is different from tax (al-Qaraḍāwī, 1973), even though he does not refuse the tax obligation in addition to zakāt. In his opinion, three main characteristics make zakāt different from tax, namely: its specific measure (amount of zakāt) which has been divinely determined; its specific intention, i.e. to worship (taqarrub) Allah; and its specific beneficiaries, i.e. the eight groups as specified in al-Qur'ān (al-Qaraḍāwī, 1973).

Furthermore, al-Qaraḍāwī highlights the importance of zakāt being collected and distributed by the sharī‘at provisions. As for the reasons, it is because zakāt is one of the greatest pillars of Islam (itḥāb sha‘‘a‘‘r al-Islām al-kaširī). The formal teachings of a religion’s pillar should be strictly maintained, otherwise, it will lose its meaning and functions as a pillar. As stated in Malikī Madīhab, the money collected by a despotic ruler is valid to be a zakāt if it is collected under the name of zakāt. The further meaning of this is that if the government collects money from its citizens under the name of tax, then it cannot be placed as a zakāt, since its collection is not under the name of zakāt. Likewise, in terms of its distribution, if it is not expressly distributed to one of the previously mentioned eight asnaf, then it cannot be considered as the distribution of zakāt (al-Qaraḍāwī, 1973).

Al-Qaraḍāwī then shows opinions from Muslim scholars, both of who tend equating zakāt with tax and the opposite. Among the first group of Muslim scholars whose opinions he quotes are al-Nawawī, Aḥmad ibn Ḥanbal, and Ibn Taymiyya (al-Qaraḍāwī, 1973). Al-Nawawī in al-Majmū‘ Shark al-Muhaddīdāh, as quoted by al-Qaraḍāwī states that tax (kharaj) taken unjustly cannot replace ‘ushr (zakāt). Yet, if the ruler collects it in place of ‘ushr, then the Muslim scholars have different opinions on whether the zakāt obligation should be overridden, yet the more valid opinion is the one which overrides it. However, if the amount collected is less than the ‘ushr amount, then the remaining amount should be paid (al-Qaraḍāwī, 1973; L-Nawawī, n.d.).

Meanwhile, when asked about agricultural land from which the harvested crops are taken by the ruler about one-half of it, Amad ibn Ḥanbal answers that the ruler has no right to take it (at that amount) since it is unjust. Then, when he was further asked whether the landowner still has the liability to pay the zakāt from the remaining harvested crops, he says that what is taken by the ruler has been valid to be a zakāt, if the owner intends it to be the payment of zakāt (al-Qaraḍāwī, 1973; Al-Dimashqī, 1994). A stronger opinion is held by Ibn Taymiyya who suggests that what is collected by the ruler under the name of tax can be intended to pay zakāt and thus the obligation to pay zakāt is overridden, even if the tax does not match the criteria of zakāt (al-Qaraḍāwī, 1973; al-Najdī, 1984).

Due to his strong tendency to refuse the equation of zakāt with tax, al-Qaraḍāwī tries to understate Muslim scholars' views above. Ibn Taymiyya’s view above, for example, is then confronted with his view in another book, Majmū‘ al-Fatāwā, which mentions that the tax collected by the ruler, not on behalf of zakāt cannot be deemed as zakāt (al-Qaraḍāwī, 1973; Taymiyya & Al-Dīn, 1995). Additionally, al-Qaraḍāwī also emphasizes that some Muslim jurists at that time had no choice but to issue the fatwas above since they would like to reduce the burden that Muslims had to bear who were required to pay the tax by the despotic ruler unjustly. This reduction was given as a price for the injustice they had to take. Meanwhile, what we have now is a just tax which is needed for funding the government organization. This has also happened before in Muslim history using varied terms, including kharaj and nāf ‘ib, which are the obligations on properties in addition to zakāt. Therefore, the taxes paid currently can neither replace zakāt nor be deemed as zakāt (al-Qaraḍāwī, 1973).
Furthermore, al-Qaraḍāwī shows the second group of Muslim scholars’ views, i.e. the one which refuses to equate zakāt with tax. These Muslim scholars include Ibn Ḥajar al-Haythami, Ibn ‘Abīdīn, Shaykh ‘Ulaysh, Shaykh Sayyid Rāshid Rida, Shaykh Shaltūt, and Shaykh Abū Zahra. Al-Qaraḍāwī quotes Ibn Ḥajar al-Haythami’s rebuttal of some traders at that time who perceived that if the tax (maks, customs) payment they made to the officers (mukkāb) was intended as payment for zakāt, then it could be deemed as zakāt. In his rebuttal, al-Haythami among other things suggested that some Muslim scholars even considered these customs officers not that different from thieves and bandits or even worse than them. Hence, if they took some of these traders’ wealth and these traders intended it to be zakāt, was it appropriate to be deemed as a valid zakāt? The Muslim scholars condemned those fools who believe that paying this tax/customs if it is intended to pay zakāt, will be useful (deemed as zakāt) for them. They think those with such a view were fools whose opinions could not be referred to (al-Qaraḍāwī, 1973; ‘Alī, 1987).

Meanwhile, when asked about some Indian Muslims whose crops were partially collected as tax by the Christian (British) ruler at around one-tenth or one-fifth, whether this collection could be deemed as zakāt the percentage of which was one-tenth or one-fifth, Sayyid Rasyid Rida answered that the collected amount was counted as tax and it did not override zakāt. Thus, they still required the payment of zakāt from the remaining harvest if it had reached the requirements (Khawrī, n.d.).

Al-Qaraḍāwī also strengthens his view by quoting Shaykh Maḥmūd Shaltūt’s opinion on the tax which was counted as zakāt. In his opinion, zakāt is not tax, yet it was substantially ‘ibāda mutiyah (worship act through wealth). While having similarities with tax, zakāt differs from it in many aspects: sources of their bases for their enforceability, their goals, niṣāb (measure) and amount, and target beneficiaries (al-Qaraḍāwī, 1973).

Finally, al-Qaraḍāwī quotes Muḥammad Abū Zahra’s view in response to a question asked by researchers, i.e. is zakāt still applicable while currently so many taxes have been collected? In his opinion, from the past until recently none of the many taxes have a specified measure of amount dedicated for social security. Meanwhile, the main goal of zakāt is to close the gaps in society (social problems) and this is the main need. These social problems need to be handled using tax, yet the taxes collected so far fail to fulfil their needs, the poor and the needy, when they should have been met (al-Qaraḍāwī, 1973; Zahra, 1965).

Al-Qaraḍāwī underlines Abū Zahra’s opinion who is more permissive to the possibility of substituting zakāt with tax. In his opinion, the statement above can be implicitly understood that when the tax has been allocated to some extent for social security and then succeed in fulfilling the needs of those poor and needy ones, then zakāt may be no longer needed. Al-Qaraḍāwī refutes this view, saying that nothing could override zakāt. It is an obligation from Allah, not a single soul has the right to replace or freeze it. Zakāt should be collected under its name based on its measure and spent for the purposes as divinely determined in His Holy Book.

From these many views above, al-Qaraḍāwī concludes that Shaltūt’s view which holds that tax cannot override zakāt is the one which soothes both mufti and mustafti’s hearts since it is based on the valid sharī‘a teaching. This view saves one’s religion better and ensures better the preservation of zakāt and the relationship between Muslims. While it is true that Muslims have more burdens on their wealth than others, zakāt is a ‘faith tax’ and it is based on Islam’s teaching. It is a must for every Muslim to try their best to rectify any form of deviation and straighten up any bent system by getting it back to Islamic methods, systems, and laws. When a Muslim sees the state has ensured that the poor and needy can fulfill their needs in such a way that he finds no single Muslim needs to be given any zakāt, like those Muslims in the United States, for example, that does not necessarily mean that zakāt has lost its function since there are still many purposes this zakāt can be addressed to, such as da‘wa (preaching) as well as procurement of its activity centres and systematic struggle to uphold the kalimah of Allah. These are all included in the mu‘āllāfat qulubhum and fi sabīl Llāh categories. If no one can do it, then the zakāt can be sent to the closest country more capable of utilizing it better (al-Qaraḍāwī, 1973).
Yusuf al-Qaraḍawi’s Refusal to Equate Zakāt with Tax: An Analysis from Islamic Law Perspective

- Ambiguous in Placing Zakāt between ‘Ibāda and Mu‘āmala

As previously explained, if zakāt is placed as an ‘ibāda muḥdṭa teaching, then it will be their ma‘qīlat al-ma‘nā (unintelligible), closed from any change, and cannot be developed. Therefore, zakāt is limited only to the kinds of wealth specifically governed by the traditions (sunna) of the Prophet (PBUH). Likewise, the provisions on its quantity (niṣāb and zakāt rate) and target beneficiaries (eight ʿaṣnāf) will never always change. In this context, al-Qaraḍawi states that zakāt serves as worship, thus it is required to be sincere (ikhlâṣ); sacred religious obligation (jarida islāmiyya mujaddara), its originality must be maintained (its name, types of wealthy subjected to it, its amount, and targets); and tax based on faith (darībat al-imān) which must be implemented and fought for its validity and any deviation of it should be corrected (al-Qaraḍawi, 1973).

Nevertheless, if zakāt is placed as a mu‘āmala (worldly) legal teaching, it will be deemed as ma‘qīlat al-ma‘nā (intelligible), open to changes or modifications, and surely can be developed continuously as time goes on. Not only the types of wealth can be developed and adjusted to the current development, rather the development and adjustment can also be made to its niṣāb and zakāt rate and even to its beneficiaries (muṣārīf al-zakāt) or other provisions, as long as it is by the purpose of making zakāt sharia, i.e. to help the poor and the needy as well as underprivileged members of the community and to realize the social welfare in a broader sense, in one hand and to purify the zakāt payer’s (muṣalikā) wealth and self from any dirt on the other. It is in such a mindset that tax can replace the function of zakāt.

Al-Qaraḍawi’s ambiguity can be seen in his view that zakāt to the eight types of divinely specified wealth (camel, cow, goat, wheat paddy, wheat rice, date, gold, and silver) is maintained as it is, including in terms of its niṣāb and zakāt rate, assuming that it is divinely specified of ta’labānīd nature thus one should just have taken it for granted, without question, samīnā wa aṣma‘nā. However, on the other hand, he is eager to keep on developing the scope of wealth subjectable to zakāt that it looks like tax. The government can use to increase the state income by keeping on expanding the scope of taxable goods or wealth/properties. This is despite his constant emphasis that zakāt is different from tax, and thus can never be equated. The originality of zakāt should be maintained, even if there has been this tax. Additionally, he also frequently analogizes the concept of zakāt to tax.

If in his perspective zakāt and tax has many things in common, particularly their social function, i.e. both are intended to help the underprivileged ones and to realize a greater good in the community, why can we just combine them, for example by integrating zakāt to tax. What happens, to our surprise, is that he wishes to maintain both of them to stand independently from each other. Such a thought of his surely cannot be separated from his ambiguous view in seeing zakāt, between ‘ibāda muḥdṭa and mu‘āmala. The originality of zakāt should be maintained, thus it is impossible to combine or even merge it with tax since it is deemed as an ‘ibāda muḥdṭa, yet it is also important to keep on developing zakāt since it is social teaching (mu‘āmala) which requires constant dynamism.

Thus, in al-Qaraḍawi’s perspective, the originality of zakāt which should be maintained looks to mean it is forbidden to reduce the existing provisions, yet it is allowed to add or develop it by still basing this addition or development on these provisions. Even so, only one aspect is developed, i.e., types of wealth subjectable to zakāt, meanwhile other aspects should still be maintained for their originalities, such as niṣāb, zakāt rate, and target beneficiaries. Therefore, it is believed that tax cannot replace zakāt, even though substantively they share the same sociological function with only a different formal construct. The formal construct in the form types of wealth, niṣāb, zakāt rate, and target beneficiaries of zakāt should be maintained for their originality, thus tax can never be included in it, let alone replacing it completely. This way, the formal construct originality of zakāt which is viewed as an ‘ibāda muḥdṭa māliyya and one of Islam’s pillars, in al-Qaraḍawi’s view, should be maintained and thus cannot be replaced by modern tax.
Meanwhile, the view states that since zakāt is one of Islam's pillars and 'ibāda teaching, thus its originality should be maintained, some questions could then be asked. If zakāt is viewed as an 'ibāda, does it mean the five Islam pillars contain 'ibāda completely? If these religions' pillars (arkān) are understood as the main and basic teachings, then does it mean that the main teachings in Islam are only 'aqīda and 'ibāda? Where, then, are the social teachings that the Prophet called half of the religion? If these Islamic arkān contain only 'aqīda and 'ibāda teachings, does it mean Islam does not consider social life as something important? Is it, not the Islamic teaching to be rahmah li'l-islāmin? How can the rahmah (blessings) for others be realized if social life is not important in Islam?

Therefore, in the author's opinion, zakāt as one of Islam's pillars should be understood flexibly and dynamically, rather than rigidly and inflexibly. Zakāt as one of Islam's pillars is a representation of socio-economic and political aspects which are also deemed important in Islam. That is why the role of zakāt can and may be replaced by tax since it is a compulsory levy on an individual's wealth the collection, management, and distribution of which can only be performed by the state or government with all of its apparatus. It is impossible to transfer an obligation towards one's wealth such as this zakāt to the private (non-government) sector for its implementation. While the tax has a different formal construct from that of zakāt, they share the main function, i.e., both are obligatorily withdrawn from every citizen who has met certain qualifications to be used for the common good, including public service provision and public facility procurement. As to the assistance for the needy, in the tax system, it is possible and has even been implemented. While not necessarily in the form of cash or staple foods, it is reflected in the affirmation provided to them, such as free tuition fees and free health services at hospitals.

Islam’s pillars can be understood as the fundamentals of Islam’s teachings consisting of ‘aqīda (shahāda or testimony of faith), ‘ibāda (salāt (prayer), fasting, and hajj (pilgrimage)), and mu’āmala (socio-economic and political: zakāt). Implicitly, this means Muslims as a citizen must contribute to the management of their state/government by paying taxes. Refusing to pay tax means evading their social responsibility and thus denying one of Islam's pillars.

No divine text explicitly orders to maintain the originality of zakāt in all aspects (types of wealth, nişāh, zakāt rate and beneficiaries). It is unlike other ‘ibāda within the scope of Islam's pillars (prayers, fasting, and pilgrimage). Salāt, for example, should have its originality maintained based on the saying of the Prophet (PBUH): ṣallī kāmā rā’īnūnni niṣallī (perform salāt like the way I do it) (Al-Bayhaqi, 1994; Al-Dāruquṭnī, 1966). The same goes for pilgrimage. Its originality should be maintained also based on his saying: khudhū ‘ānī manāsikumān (take the pilgrimage rite from me) (Al-Bayhaqi, 1994). As for fasting, its originality should be maintained as ordered by the verse of the Qur’ān: "Eat and drink until dawn, then complete your fast until night" (QS. Al-Baqarah (2): 187).

As to the provisions of zakāt, in these aspects, as seen from the divine texts underlying them (Qur’ānic verses or the Prophet’s hadiths), it can be seen that they are situational-temporal. It is unreasonable and illogical for the divine texts to set forth the rules on wealth in such a technical sense (types of wealth, nişāh, zakāt rate and beneficiaries of zakāt) and apply them forever, without allowing any change. In other words, both the verses of the Qur’ān and the Prophet’s traditions which underlie the technical provisions of zakāt should be understood dynamically and flexibly, rather than being forced to be applicable for eternity for every Muslim wherever and under whatever circumstance they are. The technical provisions as outlined in both sources of law are to be understood as merely an example the applicability of which is temporal and situational. Therefore, it should be possible to view tax as an obligation which is based on the spirit of zakāt as a replacement for zakāt in this modern era.

- **Zakāt Is Separated from Socio-Political and Historical Contexts**

Zakāt at the beginning of Islam was applied and implemented by the Islamic government and continued even after that era. Zakāt at that time was the main source of the state’s finance. During the era of the Prophet, Abū Bakr, 'Umar, and the first half of ‘Uthman’s era, zakāt was collected by the state. However, during the second half of ‘Uthman’s administration, the muṣakkāk (zakāt payers) were instructed to pay it...
independently, since the country had been prosperous then and it was thought that collecting zakāt would be time- and energy-consuming. Yet, the zakāt from crops and livestock was still collected by the state. At that time, he delegated the authority to estimate the amount of zakāt to be taken from wealth to its owner to secure zakāt from any disturbance by some bad people among the zakāt collecting officers. Additionally, he only imposed this zakāt on one’s wealth after being deducted from their debts (Karim, 2012).

The indication of zakāt as a state instrument in raising funds from its citizens can be understood from the concept of ‘āmil zakāt (zakāt officers) itself (QS. al-Tawbah (9): 60). The term ‘āmil refers to anyone involved in the administration of zakāt, be it those officers who collect, record, and distribute it etc. They all receive wages from the zakāt they collect. The attention that Qur’ān pays to ‘āmil, as indicated by its reference to them in many verses as the mustaḥqiq of zakāt in the third place after the needy and the poor, where the three of them are the most important zakāt beneficiaries, shows that zakāt in Islam is not an individual task, rather it is part of the government’s duty to run it through the organs it needs such as the officers to collect, record, distribute, and so on by paying them from the zakāt. Thus, in al-Qaraḍāwī’s view, it is the responsibility of the government to manage zakāt (to collect, manage and distribute it).

Muslim jurists generally assert the obligation of the ruler to appoint a zakāt collector (sā’i) since the Prophet and the caliphs after him assigned this sā’i. The urgency of assigning them is because not all people who have wealth know that there is zakāt they have to pay in their wealth and some of those who know that obligation are unwilling to pay the zakāt, thus these sā’i are assigned to collect it. The government needs to appoint zakāt officers to collect agricultural and fruit zakāt (i.e. those that are not required to be ḥāwī) and assign the sā’i to collect zakāt from livestock and other assets that require ḥāwī (al-Qaraḍāwī, 1973; Al-Qaraḍāwī, 2004).

With a construct of understanding that zakāt at the beginning of Islam and also the periods after it is a source of state finance and formally handled by the government, it can be understood that zakāt in its implementation continues to develop and be modified from time to time. It is not only about the scope of wealth subjectable to zakāt which has expanded, rather it also includes other aspects such as the amount of zakāt and its management. Nevertheless, al-Qaraḍāwī pays little attention to this aspect, hence it seems as if the development of zakāt he keeps on emphasizing could be done by anyone, not necessarily the state. Al-Qaraḍāwī even states that since zakāt is a sacred religious obligation and has been deeply implanted in the hearts of Muslims and applied throughout their history, zakāt must be maintained for its uniqueness in addition to zakāt, such as its name, types, levels, and distribution. He even stresses that every individual Muslim must perform his zakāt when the government does not oblige him.

If the development of the scope of zakāt assets can be carried out by private institutions—such as LazisMu, LAZISNU and Dompet Dhuafa for cases in Indonesia—or semi-government institutions yet with limited authority, such as BAZNAS, on what basis do they require new assets from which the zakāt is collected? If it is based on religious legitimacy through ihtihād, then it will be easily refuted that according to Islamic legal theory, ihtihād is not binding on others to follow it (Hallaq, 1996). The case would be different if the zakāt organizer is the government. The development of the coverage of zakāt assets which is then obliged to the people who meet the criteria for issuing zakāt is of course based on the authority of the government to determine certain obligations regarding assets. Based on these authorities the government also has the authority to force the citizens who do not comply with it.

Therefore distinguishing zakāt from tax is illogical nowadays, especially for Muslims who live in a country that does not apply zakāt as an obligation of its citizens, especially those who live in secular countries or even where Muslims are the minority. The development of zakāt in its various aspects necessitates the existence of a government authority that implements it. It is illogical if the zakāt is obliged to individuals and managed by a group of people, without the government’s role to implement it, then developed in such a way that it is almost similar to the implementation of the tax. They do not have the authority to collect, manage, and develop this zakāt which seems to be played like tax.
Thus, this zakāt the form originality of which is to be preserved is suitable only when it is placed as the teachings of 'Ilāda maḥḍa, which applies anytime and anywhere. However, its consequence is that it is impossible to be developed and modified, in all aspects (types of wealth, niṣāb, zakāt rate, target and mustaḥqi (beneficiaries). On the contrary, the zakāt can be adapted to tax based on the view that zakāt is socially worldly teaching, where the teaching within this scope is dynamic, logical and situational. Therefore, in such perspective, tax can be deemed as an evolved form of zakāt teaching itself, thus its existence can be deemed as a representation of zakāt function in Islam’s teachings.

Zakāt Must be Different from Tax

From the previous description, it can be understood that al-Qaraḍāwī tends to separate the teachings of zakāt from the state context because for him zakāt must still be carried out by every Muslim even if the state does not oblige it and its uniqueness must be maintained at any time. Such a teaching of zakāt tends to emphasize only the formal provision aspects, such as its scope, niṣāb, zakāt rate and mustaḥqi, without relating it to the socio-historical context as part of government instruments in raising funds from the public to finance the implementation of state tasks to realize a greater good for the society. Zakāt which was initially the responsibility of the state to collect, manage, distribute and develop it was then transferred to a group of Muslims to carry it out. In the Indonesian context, zakāt is handled by 'amil institutions beyond the government, such as LazisMu, LAZISNU, and Dompet Dhuafa or a semi-government institution like BAZNAS.

These institutions are surely different from the government institution that organized zakāt in the early days of Islam, especially concerning its authority to collect and utilize it. In the first case, the 'amil institution does not have the authority to forcibly collect from non-compliant muzakkī. In contrast to the early Islamic government which had a zakāt collector (wa?) who was given the authority to forcibly collect if the muzakkī refused to pay. While in the latter case, in terms of the utilization of zakāt, the government currently does not have the authority to manage the zakāt fund at its discretion, since its utilization has been the exclusive authority of these 'amil institutions. Therefore, in the context of raising funds and distributing them from and to the community, 'amil lives in their world with the zakāt they collect and then distribute; while the government also lives in its world with the tax they collect and then spend.

Assuming that the coverage of zakāt assets continues to be expanded so that the income from zakāt becomes even greater, then the zakāt distribution will also be expanding. It is possible that all aspects of social life can be helped by zakāt funds that have been so large to realize the common benefit in society. If this is the case, then would it not overlap with the government authority and policy in collecting and distributing taxes? When two different institutions handle the same field, what usually occurs are inefficiency and inequality in distribution. Therefore, it is more logical to combine zakāt and tax. The idea which later becomes a government policy some time ago to make the payments of zakāt from the public to be used as a tax deduction is not a complete solution to the dualism of zakāt and tax experienced by Indonesian Muslims.

Zakāt should be understood without separating it from its context, namely the administration of government (state). When zakāt is understood separately from its context, as is the common case today, it makes many aspects of zakāt cannot work properly, such as the authority to forcibly collect and develop the scope of zakāt assets. Such things can arise due to the misunderstanding we have on zakāt, namely separating it from the state context.

Yusuf Al-Qaraḍāwī’s Refusal to Equate Zakāt with Tax: An Analysis from Taxation Law Theory Perspective

Tax is generally interpreted as levies which are the state’s prerogatives or contributions paid by the people and enforceable under some laws without direct benefits which can be appointed (Gunadi, 2005). According to the UU KUP (Law on General Provisions and Procedures for Taxation) No. 6 Year 1983
article 1 point 1, tax is “a compulsory contribution to the state owed by an individual or entity that is enforceable under the law, without getting direct compensation and used for the state needs for the greatest prosperity of the people”.

From its legal standpoint, tax is an agreement born under a law which requires a person who has fulfilled the requirements to pay a sum of money to the state treasury, to be used to finance the state expenditure and as a means of control (driving or inhibiting) to achieve economic and investment goals. From the microeconomic perspective, tax is a transfer of money/wealth from the private sector/individual to the state/government without direct compensation. Moreover, from the macroeconomic point of view, tax is the income for the government (as state revenue) without creating any obligation to the state to provide direct compensation to individual taxpayers where the results of tax are used to finance general and routine expenses for the continuity of the country. The tax money received by the government is issued again to finance the public interest of the people so it has a big influence on macroeconomic growth. The tax money the government receives is spent to finance public services, thus it has a great influence on macroeconomic growth. The government expenditure from tax has a huge economic multiplier, thus its management requires knowledge of economics (Irianto & Jurdi, 2005).

From the definitions of tax above, the tax generally has the following characteristics and elements: (a) compulsory contribution to the state; (b) owed to a personal individual or legal entity; (c) enforceable under the law; (d) no direct compensation; (e) for the state's purposes; and (f) to realize people welfare.

The tax has four functions: (1) budgetary function, i.e. to fulfill the costs spent by the government in administering its governmental functions; (2) regulated function, also called governing function, meaning tax is the government policy instrument to achieve certain goals. This function is also an additional one since it is merely an addition to the tax main function, namely the budgetary function; (3) stability function, i.e. as the government policy instrument to stabilize prices in the community to allow the control over inflation according to the state economic needs; and (4) income redistribution function, i.e. as the state's greatest income, tax is used to finance all public interests and to finance the development.

Meanwhile, the principles for imposing tax are as follows: (a) domicile principle, i.e. tax imposition depends on taxpayer's place of residence (domicile); (b) source principle, i.e. the method for collecting tax is based on the source where the tax object is obtained; and (c) nationality principle, i.e. tax imposition is associated with one's nationality status.

There are 3 tax stelsel (tax collection methods) in a country, namely presumptive, real and mixed systems. These systems should be set out in the law for each type of tax and should be complied with by both tax administrators and taxpayers. A presumptive system is a method of collecting tax based on an assumed amount of taxpayer's income for a certain period. This system had been applied since the 1920 income tax ordinance era. In this system, any increase or decrease in income during the current year is not used as the basis for determining the amount of tax payable. Meanwhile, a real system is a method of collecting tax based on the actual reality received in the tax year. The amount of real income is obtained from the annual financial statement or information on the amount of salary in a year.

Finally, a mixed system is a method of collecting tax based on presumptive (on an assumption basis) and real incomes. In this system, the tax is initially imposed based on the assumption that the income of the current year is equal to last year's income (based on the previous year's report). After the tax year ends, then the assumption initially used by both the (tax officer) and the taxpayer is adjusted to the reality. The actual income obtained in the current year is then used as the basis for correcting the tax imposition. If the amount of tax paid is greater than the actual amount at the end of the year, then the administrator must provide compensation to the taxpayer. Conversely, if the amount of tax is underpaid, then at the end of the year the taxpayer must pay what they lack.

Indonesia's state income is dominated by taxes. The tax collected is divided into central tax, duty and customs, regional tax, and regional retribution and non-tax income. While the tax is collected by the central government, at the end of the day this income will be used to finance the regional expenditure through
central and regional income distribution. An increase in the sources of state income from the tax sector is a must for a country in funding and develop itself independently. The state income from the tax sector is one instrument of national taxation policy (fiscal policy), in addition to an instrument to stabilize and encourage economic activities. Taxation policy is an integral part of other government policies, such as public finance and monetary and economic policy in the effort of achieving national development goals (Irianto & Jurdi, 2005).

In a modern state system, tax is imposed on residents who have resources in various forms, including income, expenditure and wealth. Tax is organized by the state from the people for the common benefit of all the people. This is a social contract between the state and its people. Tax occupies a central position in the life of a nation and state as a vehicle to balance political, economic and social nodes scattered in society. With the tax paid by the people, the state then builds projects to create general benefits in various aspects, be it social, economic, political or cultural. Tax becomes a source of funds for financing national development including the construction of social infrastructures and the implementation of government duties. Tax is not just a matter of citizens’ obligations to the state, rather it is a social bridging medium between the have and the have not (Gunadi, 2005).

From the perspective of the theory of the state, a legitimate government obtains political legitimacy from the people, meaning that the people have given their political approval to the ruling regime. For this approval and legitimacy, the state (government) must fulfil its obligations to provide a just social security to the people, protect the weak and put restrain the strong. To realize its mission, the government with its existing legal instruments has the right to collect taxes from the people. Tax becomes an important instrument for the state to finance social projects to provide good services to the people (Irianto & Jurdi, 2005).

Tax is a social symptom, and it occurs only in a community. Without the community, no tax collection mechanism is possible to exist. The community here is a legal community, i.e., a group of people who have rights and obligations. Rights and obligations exist between individuals in the community and between the individuals and the community, and vice versa. Likewise, there is a reciprocal relationship between the community as citizens in fulfilling their obligations to the state and the state to the community. The government as the party that organizes the state is obliged to protect the country and its people from any foreign policy intervention and to improve the lives of the people. On the other hand, the community as the party that is protected and served by the state must contribute to the process, among which is to participate in its financing.

In countries which apply democracy, the tax imposed on the people must be based on an agreement with their representatives in a parliament. In the United States famous slogan is No taxation without representation, taxation without representation is tyranny, and taxation without representation is robbery. The tax will then be used by the government to finance government expenditures, public facilities, and development for the welfare of the people as well. The state constitution always requires that tax collection must be based on laws approved by the people through their representatives in the parliament.

In Indonesia, before the arrival of the Europeans, such kingdoms as Majapahit, Mataram, Kediri, and Pajang were familiar with land tax and indirect tax on merchandise. Individual or group tributes were given to the kings or the rulers as proof of submission to the power of the king. These tributes were in the form of produce and merchandise taxes. In return, they receive services from the kingdoms in terms of security and order. After the arrival of the Europeans, the taxation system changed following their level of authority over the regions in Indonesia. Some of these systems have become the forerunner to the taxation system in Indonesia to date.

From this illustration of tax history above, it can be understood that the collection of tax at the beginning of the civilization of nations was carried out according to the initial concept that tax was needed to finance the administration of a government, including ensuring the security and order of the people. Later, when the power was held by a despotic ruler, tax tends to be misused to exploit its people beyond their economic capabilities. Furthermore, in modern times and the taxation system democratization in various countries
was returned to the initial concept and even based on people’s approval as expressed by their representatives in the parliament.

_Zakāt_ is a kind of tax too, especially in the early days of the Islamic government. _Zakāt_ at that time was the main source of state finance. During the times of the Prophet, Abu Bakr, Umar, and the first half of Usman’s reign, _zakāt_ was collected by the state. Several aspects regarding the provisions of _zakāt_ teaching, such as the type of _zakāt_ wealth, its _nisāb_ and _zakāt_ rate, and _mustaḥfīq_ (beneficiaries) are temporal and they can keep on updating as time goes on and the situation changes. As a system of state finance, _zakāt_ teachings cannot be ‘standardized’ and ‘frozen’ on behalf of worship and originality of Islam’s pillars. It should be flexible and dynamic, following the dynamics within the society and the state.

Such types of assets subjectable to _zakāt_ as camel, cattle, goats, wheat paddy, wheat rice, dates, golds, and silver (Al-Qaraḍāwī, 2001), might arguably be irrelevant with the modern taxation system since they are hard to collect. In this modern era generally, no state officers are delegated to estimate and then collect the tax, like the case of _wa‘i_ in _zakāt_. Rather, it is directly included in many business and economic processes or activities from which it is possible to collect tax. Thus, no special officers are needed to collect them, yet the tax payment can be directly transferred to the state financial system. Therefore, many kinds of tax, including PPh, PPN, PPnBm, motor vehicle tax, hotel tax, and advertisement tax do not require special officers to collect, since the tax has to be automatically paid due to the business process.

The same goes for the target beneficiaries of _zakāt_ (eight _asnaf_) which should be dynamic, both in terms of its interpretations and possibilities to expand it. These eight _asnaf_ of target beneficiaries of _zakāt_ can be covered by the concept of people welfare and public interests. Al-Qur’an specifies in detail and definitively these eight _asnaf_ to make them the priority to receive assistance and empowerment through the collected _zakāt_. Of course, these eight targets generally have been included in the target tax utilization in this modern era. Meanwhile, regarding the _nisāb_ and _zakāt_ rate, they are technical provisions of situational nature according to the _zakāt_ or tax object characteristics. Thus, it is illogical to turn _zakāt_ which is situational and temporal into a ‘dead’ teaching the form of which cannot be changed. _Zakāt_ should be understood as a spirit of the obligation of each society member to have a concrete contribution to the organization of government in the place they live in. Through this real material/Financial contribution, they hold a strong position in society to play a positive and wider role in realizing a better social life.

**Conclusion**

Yusuf al-Qaraḍāwī’s views from an Islamic legal perspective are a characteristic of his independence as an Islamic legal technocrat who is normatively consistent in not equating zakat with tax. For him, zakat is an ibāda or ‘aḍa/mu‘āmala ritual that only applies to Muslims. Meanwhile, tax is a sociological context which in its history and social politics is different from zakat.

Meanwhile, from the perspective of tax law, the argument for the distinction between the two as stated by al-Qaraḍāwī is dominated by the theological interpretation, namely zakat as ‘ibāda, which then results in rigidity in its aspects. Sociological interpretations regarding zakat as the forerunner of taxation among Muslims tend to be ignored, resulting in the impression and criticism of Al-Qaraḍāwī’s spirit of differentiating zakat from tax so that it seems inconsistent as an affirmative solution of Islamic law to social phenomena.

Fortunately, from an academic point of view, the thinking developed by Yusuf al-Qaraḍāwī always offers fierce debate and interesting discourse to study as contemporary theory.

**References**


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