

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

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Abstract

This article aims to discuss Yūsuf 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 Yūsuf al-Qaraḍāwī, the following views were found; (1) ambiguity in placing zakat as 'ibāda (ritual worship) or 'ada/mu'amala (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 Yūsuf 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, Yūsuf al-Qaraḍāwī's thoughts regarding zakat have become a reference for many zakat and endowment institutions in Indonesia.

Keywords: *Zakāt, Tax, 'Ibāda, 'Ada/Mu'amala, Yūsuf 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. Yūsuf 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 *aṣnāf*) (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, Aḥmad 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 Riḍā, Shaykh Shaltūt, and Shaykh Abū Zahrah (al-Qaraḍāwī, 1973). He also emphasizes that every Muslim individual is obliged to pay their *zakāt* even if the government does not make it an obligation (al-Qaraḍāwī, 1973).

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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 *ḥaḳāṭ*. In his opinion, it is more appropriate to include *ḥaḳāṭ* 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 *qiyās* and the theory of *maslahah* in developing the teaching of *ḥaḳāṭ*. It is impossible to apply both theories when *ḥaḳāṭ* is still included in the teaching on *'ibādāt maḥḍah* (ritual worship) (al-Qaraḍāwī, 1973).

The logical consequence of classifying *ḥaḳāṭ* into the teaching of *mu'āmalāt* domain is that it should be viewed as a rational teaching (*ma'qūlah al-ma'nā*/intelligible), open to changes and innovation, and following the principle of freedom (*barā'ah al-aṣliyyah*) (Aziz, 2009). Al-Qaraḍāwī's three arguments which refuse to equate *ḥaḳāṭ* with tax above generally reflect the mindset in *'ibādāt maḥḍah*, namely: unintelligible (*ghayr ma'qūlah 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 *ḥaḳāṭ* into *mu'āmalāt* domain (al-Qaraḍāwī, 1973).

The ambiguity of al-Qaraḍāwī's arguments can also be seen from his view regarding the *ḥaḳāṭ* teaching which tends to be *dogmatic-asocial* and *formalistic-ahistorical* (Mas'udi, 1993). Based on this view, the *ḥaḳāṭ* teaching becomes more *dogmatic-ritualistic*, 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 *ḥaḳāṭ* was initially a kind of tax as well. During the time of the Prophet (PBUH) until the *al-khulafā' al-rāshidūn* (Rightly-Guided Caliphs), *ḥaḳāṭ* 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 *ḥaḳāṭ*. 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 *ḥaḳāṭ* 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, *ḥaḳāṭ* during the initial era of Islam assumed the function of bridging the rich and the poor. In addition, *ḥaḳāṭ* 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 *ḥaḳāṭ* teaching from a taxation perspective.

Thus, the *ḥaḳāṭ* 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, *niṣāb*, 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 *ḥaḳāṭ* 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-Ḥalāl wa al-Ḥarām fi al-Islām* is a must for each Muslim family. Meanwhile, Abū al-A'la 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-Shar'ah wa al-Hayāt* 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 Wafd 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 (*tasāmuh*) 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-Aṣṣalab wa l-Tajdīd*. Therein, he states that Islamic law (*fiqh*) has several specific characteristics, namely: upholding the divine principles (*al-asās al-rabbānī*), based on religious spirit (*al-waḥī' al-dīmī*), humane (*al-insānī*), comprehensive (*al-iḥṭā'a wa l-shumūl*), universal (*al-'ālamīyya*), objective (*al-mawḍū'īyya*), moderate (*al-nasatīyya*), 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 *fuqahā'* (Islamic jurists), is certain rights imposed by Allah on Muslim's properties to be given to the poor, the needy, and all *muṣṭahiq* (*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 fulfil 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 (*ibādāt*) and tax. As a tax, it is essentially a material obligation managed by the state the collection of which 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 *taarab* (drawing close) to Allah. Paying it means piety and righteousness and being reluctant to pay it means *fāsiq* (violating the Islamic law), and denying it means *kāfir* (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-Qaraḏāwī, 1973).

Al-Qaraḏāwī holds that *zakāt* is different from tax (al-Qaraḏāwī, 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-Qaraḏāwī, 1973).

Furthermore, al-Qaraḏāwī 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 (*iḥdā sha`ā`ir al-Islām al-kubrā*). 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 Madhhab*, 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 *aṣnāf*, then it cannot be considered as the distribution of *zakāt* (al-Qaraḏāwī, 1973).

Al-Qaraḏāwī 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-Qaraḏāwī, 1973). Al-Nawawī in *al-Majmū` Sharḥ al-Muhadḏhab*, as quoted by al-Qaraḏāwī states that tax (*kharāj*) taken unjustly cannot replace *usbr* (*zakāt*). Yet, if the ruler collects it in place of *user*, 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 *usual* amount, then the remaining amount should be paid (al-Qaraḏāwī, 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-Qaraḏāwī, 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-Qaraḏāwī, 1973; al-Najdī, 1984).

Due to his strong tendency to refuse the equation of *zakāt* with tax, al-Qaraḏāwī 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-Qaraḏāwī, 1973; Taymiyya & Al-Dīn, 1995). Additionally, al-Qaraḏāwī 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 *kharāj* and *nawā`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-Qaraḏāwī, 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-Haythamī, Ibn 'Ābidīn, Shaykh 'Ulaysh, Shaykh Sayyid Rāshid Riḍā, Shaykh Shaltūt, and Shaykh Abū Zahra. Al-Qaraḍāwī quotes Ibn Ḥajar al-Haythamī's rebuttal of some traders at that time who perceived that if the tax (*maks*, customs) payment they made to the officers (*makkās*) was intended as payment for *zakāt*, then it could be deemed as *zakāt*. In his rebuttal, al-Haythamī 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 maliyah* (worship act through wealth). While having similarities with tax, *zakāt* differs from it in many aspects: sources of their *tashrī'* (law), the basis 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 *mustajfi'*s hearts since it is based on the valid *shari'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 fulfil 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 *mi'allafat qulūbuhum* and *fi sabil 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-Qaraḍāwī'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 mahḍa* teaching, then it will be *their ma'qūlat 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 *aṣnāf*) will never always change. In this context, al-Qaraḍāwī states that *zakāt* serves as worship, thus it is required to be sincere (*ikhlāṣ*); sacred religious obligation (*farīda islāmiyya mujaddara*), its originality must be maintained (its name, types of wealthy subjected to it, its amount, and targets); and tax based on faith (*ḍaribat al-īmān*) which must be implemented and fought for its validity and any deviation of it should be corrected (al-Qaraḍāwī, 1973).

Nevertheless, if *zakāt* is placed as a *mu'āmala* (worldly) legal teaching, it will be deemed as *ma'qūlat 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 (*maṣārīf 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 (*muḥakkī*) wealth and self from any dirt on the other. It is in such a mindset that tax can replace the function of *zakāt*.

Al-Qaraḍāwī'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'abbudī* nature thus one should just have taken it for granted, without question, *sami'nā wa aṭa'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 mahḍa* 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 mahḍa*, yet it is also important to keep on developing *zakāt* since it is social teaching (*mu'āmala*) which requires constant dynamism.

Thus, in al-Qaraḍāwī'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 mahḍa maliyya* and one of Islam's pillars, in al-Qaraḍāwī'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 *raḥma li l-'ālamīn*? How can the *raḥma* (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'āmalā* (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, *niṣāb*, *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): *ṣallū kamā ra'aytumunī uṣallū* (perform *salāt* like the way I do it) (Al-Bayhaqī, 1994; Al-Dāruqūṭnī, 1966). The same goes for pilgrimage. Its originality should be maintained also based on his saying: *khudhū 'annī manāsikakum* (take the pilgrimage rite from me) (Al-Bayhaqī, 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'anic verses or the Prophet's *hadīths*), 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, *niṣāb*, *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 *muṣakki* (*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 *‘amil zakāt* (*zakāt* officers) itself (QS. al-Tawbah (9): 60). The term *‘amil* 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 *‘amil*, as indicated by its reference to them in many verses as the *mustahiq* 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 *ḥawl*) and assign the *sā’i* to collect *zakāt* from livestock and other assets that require *ḥawl* (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 Dompot 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 *ijtihad*, then it will be easily refuted that according to Islamic legal theory, *ijtihad* 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 *'ibāda mahḍa*, 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 *mustahiq* (beneficiaries). On the contrary, the *zakāt* can be adapted to tax based on the view that *zakāt* is social-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 *mustahiq*, 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 Dompot 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 *muṣṭakki*. In contrast to the early Islamic government which had a *zakāt* collector (*sa'ī*) who was given the authority to forcibly collect if the *muṣṭakki* 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 fulfil 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 *niṣāb* and *zakāt* rate, and *mustahiq* (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 *sa'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 *niṣāb* 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 'āda/mu'āmalā 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.

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