

TAX AS AN ILLEGAL GOVERNMENT POLICY? A CRITICAL ANALYSIS OF TAX LEGALITY IN CLASSICAL TEXTS FROM THE *MASLAHAH 'AMMAH* PERSPECTIVE

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ABSTRACT

The legality of taxation in Islam is frequently debated because it is often equated with *maks* (the collection of tribute), which is explicitly prohibited in hadith. This narrative has generated polemics concerning the validity and permissibility of taxes, creating serious issues that affect many people. The authors seek to shift the study of taxation away from a purely textual approach, which risks losing its substance and relevance to the core values of Islam. Instead, taxation should be analyzed through the perspective of *maslahah* (public benefit), which constitutes the essence of the shariah. Every shariah injunction ultimately aims to realize benefit and prevent harm. This research employs a literature-based method with a conceptual and descriptive-analytical approach. The findings indicate that every individual is obliged to contribute to the government through taxation for the sake of public interest, as the relationship between the people and the government is symbiotic. The legality of taxation is therefore grounded in principles of benefit, including prioritization, necessity, mutual assistance, and harm prevention. Furthermore, the collection and management (*taşarruf*) of taxes must adhere to prudential principles, ensuring that no harm is inflicted upon society and that resources are managed effectively. Tax management is analogous to the responsibility of a guardian entrusted with managing the property of his ward. Taxation embodies *maslahah 'āmmah* (public welfare) through the optimization of education, healthcare, economic development, infrastructure, security, and civil services, whose benefits are collectively enjoyed. Therefore, the potential of taxation must be maximized responsibly and transparently.

Introduction

The relationship between taxation and Islam has long been a subject of debate, particularly concerning its legality within Islamic teachings (Al-Ttaffi et al., 2021). Central to this discussion are the concepts of *halal* (allowed or permitted) and *haram* (prohibited) (Rahman et al., 2024). Islam prohibits the unlawful appropriation of wealth, yet it also emphasizes the obligation to distribute wealth for the welfare of society. As a comprehensive way of life, Islam provides guidance on economic matters, including taxation (Mulcahy, 2014). Taxation may be problematic in Islam if it entails unjust expropriation of wealth, imposes excessive financial burdens, or lacks a legitimate foundation in Islamic jurisprudence (Junita et al., 2026).

On the other hand, taxation also has historical precedents in Islamic governance, particularly in the form of *jizyah*, a tax levied on non-Muslims during the Prophet's time. *Jizyah* was a tribute paid by non-Muslims to a Muslim government in exchange for guarantees of security and stability (Muchsin & Manan, 2019). If a non-Muslim converted to Islam, the obligation to pay *jizyah* was automatically lifted. While both *jizyah* and taxation involve financial contributions, *jizyah* is narrower in scope and application, whereas taxation applies more broadly to both Muslims and non-Muslims across various sectors (Amin, 2011).

Thus, the issue of taxation in Islam is not merely about its existence but about the conditions under which it is deemed legitimate. The debate extends into the realm of *fiqh dustūrī* (constitutional jurisprudence), which regulates the relationship between rulers and the people, ensuring that governance is not exercised arbitrarily. Since Muslims are instructed to obey *ulī al-amr* (those in authority), it is crucial to examine the extent to which taxation aligns with Islamic principles and what mechanisms must be in place for it to be considered lawful.

The debate over taxation in Islam has persisted from classical scholarship to the modern industrial era. Remains relevant today, as many governments—both in developed and developing countries—rely on taxation as a primary source of state revenue (Abdul-Jabbar & Nashwan, 2022; Hossain, Ali, Islam, et al., 2024). Taxation is widely recognized as playing a crucial role in sustaining the functions of the state (Hossain, Ali, Ling, et al., 2024; Hossain, Islam, et al., 2024).

The debate surrounding taxation in Islam arises from certain hadith that are often interpreted as prohibiting the imposition of taxes. One such hadith appears to forbid the practice of *maks*, commonly translated as “collection of tribute” or “unjust levy”. This stems from a textualist approach, equating *maks* with modern taxation and therefore concluding that taxation is *haram* (prohibited) (al-Miṣrī, 2009). Meanwhile, the opponents of this approach are a contextual interpretation, asserting that the *maks* condemned in the hadith refers to oppressive and arbitrary levies imposed in pre-Islamic times, which differ fundamentally from state-regulated taxation systems today (al-Suyūṭī, 1991). Essentially, all scholars agree that the Prophet Muḥammad (PBUH) prohibited the practice of *maks*, as mentioned by the Prophet, is often misinterpreted as referring to a tax collector. In reality, *maks* denotes someone who forcibly seizes 10% of a trader's goods for personal gain. Such an act is akin to extortion or market racketeering carried out by thugs (Al-Munawi, 2012).

To determine whether modern taxation aligns with Islamic principles, it is essential to distinguish *maks* from taxation in both legal and historical contexts. In early Islamic discourse, *maks* was often associated with exploitative and unauthorized levies imposed by corrupt rulers or collectors. By contrast, modern taxation—when implemented fairly and under just governance—serves the purpose of public welfare. This distinction is critical in assessing whether taxation, as practiced today, falls within the category of *haram* (prohibited) or whether it can be justified under Islamic law.

Taxation is not an ultimate goal in itself but rather a tool employed by governments to enhance the welfare of their citizens and to evaluate the effectiveness of state administration (Nguyen The et al., 2024). The significance of studying taxation in Islam lies in its *halal* (allowed or permitted) and *haram* (prohibited) implications, as its legal status remains a subject of debate. This study seeks to clarify the *halal* (allowed or permitted) status of taxation in order to provide legal certainty for those engaged in this field. In Islamic jurisprudence, anything prohibited by shariah is assumed to entail inherent harm (*mafsadah*), while anything recommended or obligatory is expected to bring benefit (*maslahah*).

Islam upholds the protection of individual wealth, which cannot be taken without justified reasons, while also emphasizing the realization of collective welfare. The existence of *jizyah* in early Islamic governance does not contradict this balance, as it was explicitly mandated in the Qur'an (Surah At-Tawbah 9:29) as a financial obligation for non-Muslims in exchange for state protection. Since its legitimacy is directly established by divine command, no further clarification is required regarding its *halal* (allowed or permitted) status. Modern taxation, however, applies universally to all citizens regardless of religion and lacks a direct textual basis, making its *halal* status a subject of ongoing discussion. *Jizyah* was paid once a year as compensation for security, whereas taxation is imposed on all financially capable individuals, covering a broader range of sectors with varying collection periods (Hasan, 2011). This study therefore evaluates whether modern taxation aligns with Islamic principles of justice and public benefit.

This article examines taxation from the perspective of public interest (*'ammah*) with the aim of providing an in-depth analysis of tax law within the framework of Islamic thought. Islamic law is fundamentally grounded in the concept of public benefit (*maslahah*), such that any legal ruling that contradicts the common good cannot be justified. Conversely, new issues that are not explicitly addressed in the Qur'an or the Hadith, yet embody beneficial values, may be deemed acceptable. Evaluating taxation through the lens of *maslahah* highlights both its advantages and its mechanisms of implementation. This study adopts a comprehensive approach by engaging with classical and contemporary scholarly opinions, interpretations of Hadith, and related perspectives, while also considering Islam's broader vision of promoting collective welfare.

Literature Review

Defining Tax

Before discussing taxation in relation to *maslahah* (benefit), it is essential to first define what tax is and how it has been understood in different contexts. Tax is a financial obligation imposed by the state on individuals or businesses to support public expenditures (Husain, 2011). It functions as a mechanism for governments to finance essential services, including infrastructure, security, and social welfare programs (Maj'muah Ulama wal Bahitsin, 2020). Historically, taxation has taken various forms, including within Islamic governance, where financial obligations such as *zakat* (an obligatory almsgiving required from eligible Muslims), *jizyah* (a protection tax levied on non-Muslim citizens under Islamic rule), and *kharaj* (a land tax imposed on agricultural land or its produce) played a role in funding state affairs. The existence of these systems demonstrates that structured financial contributions have long been an integral part of governance, including within an Islamic framework (Latif, 2014).

The discussion of taxation in Islam arises due to its classification under *halal* (allowed or permitted) and *haram* (prohibited), which is closely linked to how Islamic law views wealth and ownership. Islam establishes clear principles regarding financial obligations, emphasizing that wealth cannot be taken unjustly, while also recognizing that certain financial contributions are necessary for the common good. Financial obligations should be limited to those explicitly mentioned in the Qur'an and hadith, such as *zakat*, and that additional taxation may constitute unjust appropriation (Shubayr, 1996). However, taxation can be justified if it serves public welfare and is implemented fairly, drawing from the broader principle that policies benefiting society can be upheld as long as they do not contradict fundamental Islamic teachings (al-Bāqī, 2023).

Taxation also carries ethical and functional implications. If imposed arbitrarily or excessively, it contradicts Islamic principles that protect wealth from unjust seizure. However, if structured transparently and used for public welfare, taxation can align with the values of justice and economic balance. This is where the debate over taxation's permissibility in Islam lies: whether it serves as a just tool for public benefit or an unjust burden on individuals. Qamar Uz Zaman et al., (2019) stated permit taxation argue that it supports essential functions of the state and prevents economic disparity (Zaman et al., 2019), while Al-Ḥasanī al-'Alawī (2025) stated critics highlight the potential for misuse and oppression if it is not properly regulated (al-'Alawī, 2025).

Understanding taxation in these broader terms allows for a more structured discussion on its role in Islamic law. The concept of *maṣlahah* (benefit) becomes relevant after establishing a clear definition of taxation, its function, and its ethical implications. Opinion who accept taxation argue that it serves a necessary role in maintaining social stability and fulfilling collective needs (Shāhīn, 2023), while opinion who oppose it often cite concerns over unjust application and the absence of explicit scriptural mandates (Sadawi et al., 2023). By clarifying these foundational aspects, this study ensures that taxation is examined within a comprehensive framework before engaging in the *halal* (allowed or permitted) and *haram* (prohibited) debate.

Conception of Maslahah

Etymologically, *maṣlahah* is the antonym of *mafsadah* (harm), which means benefit (Al-Jaib, 2001). Terminologically, *maṣlahah* refers to attracting benefits and repelling harm. Specifically, Al-Ghazali stated that Allah the Almighty, in giving laws to His creatures, intends to protect religion, life, intellect, lineage, and property. Anything that guarantees these—either by enhancing or safeguarding them—is considered a benefit, while anything that diminishes or threatens them is regarded as *mafsadah* (Al-Gazali, 2003). Thus, everything that contains elements of benefit, whether by producing it or mitigating harm, qualifies as *maṣlahah* (Al-Buthi, 1981). The dual nature of *maṣlahah* is emphasised by Izzudin ibn Abdissalam, who explained that the shariah was revealed to provide benefits, prevent harm, or achieve both simultaneously (Muqorobin & Rizal Fahmi, 2020; Abdissalam, 2009a). This indicates that the central purpose of shariah law is to create benefits for humanity, encompassing both worldly and spiritual (*ukhrawi*) dimensions (Al-Ghazali, 1999).

Scholars describe *maṣlahah* as having two characteristics. First, *maṣlahah majāzī*, which directs its meaning toward the cause or action. Second, *maṣlahah haqīqī*, which refers to the values of goodness and benefit themselves. Thus, *maṣlahah* can be understood both as a value and as an action or cause that produces such value. For example, marriage can be considered *maṣlahah* from two perspectives. From one side, marriage provides benefits such as protection from prohibited acts, the continuation of lineage, peace, harmony, and other advantages. This is called the ultimate *maṣlahah*, as it highlights the value of marriage itself. From another side, the act of marriage leads to the realization of these positive values. This is referred to as *maṣlahah majāzī*, since the benefits of marriage are only experienced through the act of entering into it (Syilbi, 1999).

The object of *maṣlahah* is human beings. All regulations ordained by God—whether directly through the Qur’an or through the Prophet through the Prophet’s traditions—are directed toward human interests, whether general or specific. The vision of the Qur’an is to improve both individuals and communities (Husein, 2020). There is no *maṣlahah* that returns to Allah the Almighty, for the Almighty is free from the needs of His creatures. This aligns with the hadith stating that if all creatures of the earth and the jinn were to unite either to worship Allah or to benefit Him, it would neither diminish nor increase His power in the slightest (Muslim, 2005; Hadith No. 2577). Although the object of *maṣlahah* is humanity, its parameters are not determined by human perception. Instead, they are defined by the framework of shariah, since human judgment often relies on ego and desire, making its indicators highly subjective (Zaidan, 2001).

The presence of shariah law carrying the *maṣlahah* agenda demonstrates that Islam is a religion of mercy. The manifestation of mercy in the enactment of law lies in its inclusion of benefits. Ibn Qayyim emphasized that must always embody justice, mercy, and benefit. Anything that deviates from justice into injustice, from mercy into cruelty, or from benefit into harm cannot be considered part of the teachings of Islam (Al-Jauzi, 2002). The mercy agenda in shariah aims to improve both individuals and communities, guiding them toward the right path (Zahrah, 2001). Thus, no *shari‘ah* law exists without benefits for human beings. In matters of ‘ibādah, the benefits (*maṣlahah*) encompass both sensory and non-sensory aspects, as well as worldly (*dunyawī*) and hereafter-oriented (*ukhrawī*) dimensions. Non-sensory (*ma‘nawī*) benefits include inner tranquility experienced after performing acts of worship. Meanwhile, *ukhrawī* benefits relate to attaining the pleasure (*riḍā*) of Allah SWT, which ultimately leads to entry into Paradise. In contrast, within the sphere of mu‘āmalah (social and transactional affairs), the benefits are predominantly sensory and worldly in nature. Sensory or material benefits refer to tangible advantages

such as health and well-being, while worldly (*dunyawī*) benefits are those experienced by human beings in their daily live (Al-Zalmi, 2004).

An Examination of Maslahah 'Ammah

From the perspective of human benefit, *maṣlaḥah* is divided into three categories (Al-Ghazali, 2009). First, *maṣlaḥah* on a broad scale directed toward the entire community is called *maṣlaḥah 'ammah* (public good). This refers to benefits felt by the whole or the majority of humanity. Its reach may extend across the world, a nation, or a collection of regions (Ibnu Asyur, 2004). If this type of *maṣlaḥah* is neglected, the negative impact will also be felt by the whole or majority of mankind. The risk of *maṣlaḥah* is neglected, the consequences will also be experienced by the majority of humankind. The risks associated with *maṣlaḥah 'ammah* (public good) are severe and widespread, making its implementation absolutely necessary (Ghanim, 2006). Examples include maintaining the security of the Grand Mosque and the Prophet's Mosque, addressing viruses that cause global outbreaks, and similar matters.

Second, a form of public interest that is broad in scope but not as comprehensive as *maṣlaḥah 'āmmah* (general public interest encompassing the entire society) is known as *maṣlaḥah aghlabiyyah* (majority-based public interest). Generally, this type of *maṣlaḥah* benefits a particular community within a specific region or a certain group within a particular field. The potential risks associated with it may also be significant, although their impact remains confined to that specific group (Pasha, 2008). Examples include maintaining a stable currency exchange rate to prevent severe inflation, prohibiting the hoarding of food and essential goods, constructing roads and bridges, and establishing hospitals, schools, and marketplaces. The presence of security and judicial institutions likewise falls within this category. Historically, examples of *maṣlaḥah aghlabiyyah* (dominant benefit for a majority group) included the construction of fortresses and the production of weapons such as swords (Amin, 2013).

Third: Small-scale *maṣlaḥah* that applies to individual communities is called *maṣlaḥah khassah*. This refers to benefits whose value is felt only by an individual or a limited number of people (Nuaimi, 2009). Its impact is private rather than global or general. An example of this type of *maṣlaḥah* is a woman abandoned by her husband without support or communication, who then applies for divorce before a judge. The benefit of granting her divorce is personal in nature (Mazighah, 2009).

The classification of *maṣlaḥah* into three types namely *'āmmah* general public interest, *aghlabiyyah* majority based interest, and *khāṣṣah* specific or private interest was specifically articulated by al Ghazālī (Al-Wakili, 2008). He may be regarded as a pioneering scholar who developed the study of *maṣlaḥah* and *maqāṣid* the higher objectives of Shariah in Islam. In the contemporary period, Ibn 'Āshūr is considered a successor to al Ghazālī. However, Ibn 'Āshūr used different terminology. He referred to *maṣlaḥah 'āmmah* as *maṣlaḥah kulliyyah* universal public interest and *maṣlaḥah khāṣṣah* as *maṣlaḥah juz'iyah* partial or particular interest. The purpose of mapping these three types of *maṣlaḥah* is to establish priorities when conflicts arise. *Maṣlaḥah 'āmmah* takes precedence over *maṣlaḥah aghlabiyyah* and *maṣlaḥah khāṣṣah*, while *maṣlaḥah aghlabiyyah* is prioritized over *maṣlaḥah khāṣṣah* (Nuaimi, 2009). This means that public interest in Islam is given priority over personal or group interests. For example, the profits of hoarders of staple goods, though beneficial to themselves, are prohibited in order to safeguard the welfare of the wider community.

The benefits of *maṣlaḥah 'ammah* or *aghlabiyyah* are not limited to immediate outcomes but may also extend into the future. Likewise, the groups of people who access these benefits may do so directly or indirectly. For instance, the benefits of infrastructure projects often increase over time, with some individuals experiencing them immediately while others benefit indirectly. On the other hand, *maṣlaḥah khāṣṣah* also contains elements of *maṣlaḥah 'ammah*, though only as traces or secondary effects. For example, marriage provides private benefits to the couple, but indirectly it also contributes to broader social welfare by protecting the community from immoral acts, preserving mutual dignity, and ensuring the continuation of generations (Al-Khadimi, 2006).

Methodology

The research adopts a juridical-normative literature study (Ulum et al., 2025; Witro, 2020; Witro et al., 2021), focusing on taxation as the object of analysis, with Islamic principles serving as the primary reference framework (Ayu et al., 2022; Nurjaman et al., 2022; Sudrajat et al., 2022). The approach employed is the theory of *maṣlahah ‘ammah* (public good) to examine the legality of taxation. In addition, a conceptual approach is used to explain the notion of tax legality in Islam from the perspective of *maṣlahah ‘ammah*, analyzed descriptively and analytically. The data sources in this study are divided into two categories: primary and secondary. Primary sources consist of classical texts (*turath*), while secondary sources include contemporary books, scholarly articles (journals), and other library materials relevant to the research topic (Pitriani et al., 2024; Wahyu Sururie et al., 2024), namely *maṣlahah ‘ammah* and taxation in Islam. Data collection was conducted through documentation. The data analysis technique applied is qualitative analysis, following the framework of Miles et al., (2014), which involves three stages: data condensation, data presentation, and conclusion drawing (Kustiawan et al., 2023; Mandala et al., 2025).

Results and Findings

The Relationship between Government Policy and the People

In principle, the people are obliged to submit to and obey the policies of the leader. This obligation of obedience is confirmed in the Qur’anic verse:

Translation: O you who believe, obey Allah SWT and obey the Messenger of Allah SWT and those who control your affairs.

(Surah An-Nisa’, 4:59)

The phrase *ulul amr* (“those who hold authority”) refers to individuals entrusted with managing the affairs of a community or exercising authority over it. Accordingly, in matters of security, the community must obey the security forces; in matters of law, they must obey law enforcement; and in matters of religion, they must obey religious leaders. In general, anyone or any institution vested with authority over aspects of community life is considered *ulul amr* (Asyur, 2000). This obligation to obey is necessary because a community that lives without leadership or command will lack stability, creating a high risk of crime, disorder, and chaos. As a result, human beings would be unable to live normally, whether in worship or in daily activities (Al-Ghazali, 2002).

Al-Haramian explains that although the traditions commanding obedience to authority are mostly at the level of *aḥad*, they have reached the level of *mutawatir* in meaning. Therefore, the hadiths on obeying authority must be followed (Al-Haramian, 1998). Obedience to authority, however, is limited to matters that do not involve immorality or what is forbidden. This aligns with the essence of the hadith; “it is not permissible to obey creatures in matters of disobedience to Allah” (Bukhari, 2002; Hadith No. 7257). Thus, the policies of *ulul amr* in matters that do not involve evil or violations of shariah—whether permissible (*mubah*) or *makruh* (disliked)—must be obeyed (Al-Haitami, 2012). As for policies of *ulul amr* that are based on assumption, whether they bring benefit or not, the community must still comply. This is because the command to obey *ulul amr* is established by a firm *naṣṣ*. The assumption that a policy may be unbeneficial cannot suspend the obligation of obedience (Al-Sarkhasi, 2001). This means that protests and criticism of *ulul amr* policies, when expressed constructively and before enactment, are permissible. However, once such a policy has been formally enacted, every individual in society must obey it, since disobedience can trigger negative consequences (Al-Sarkhasi, 2001).

The principle of *ulul amr* policy toward the people is built upon the foundation of benefit (*maṣlahah*). This means that *ulul amr* cannot act arbitrarily in making decisions that affect society (Ar-Raisuni, 2009). The guiding principle of *ulul amr* policy is benefit, and leaders are required to provide the best and most beneficial policies for their people. It is forbidden for *ulul amr* to enact policies that serve only themselves or their groups. The benefit in question is not merely subjective *maṣlahah*, but rather *‘ammah* (general benefit), which can be felt by the wider public. For this reason, *ulul amr* is obliged to evaluate and actualize values of *maṣlahah* that can be realized within the community (Ar-Raisuni, 2012). Any policy

not based on benefit is inherently flawed, and its biggest consequence is incurring the wrath of Allah the Almighty. As stated in the hadith:

Translation: Whoever is entrusted by Allah (SWT). (given the mandate) to take care of the people, but he deviates, then he will not find the smell of heaven.

(Bukhari, 2002, Hadith No. 7150)

This means that every *ulul amr* who holds authority over the people—even if the authority is small or applies to a limited group—will be held accountable before Allah the Almighty if that authority is exercised without trust or in betrayal of the community (Al-Munawi, 1989).

Within this framework, taxation emerges as a crucial policy tool for modern Islamic governance. From the perspective of *maslahah*, taxation serves as an instrument to ensure collective welfare, facilitating economic development, and fulfill state responsibilities toward its citizens. While early Islamic taxation systems such as *zakat*, *jizyah* and *kharaj* were established with specific regulations, contemporary taxation must be understood in light of public benefit. If taxation is implemented justly and transparently to serve the interests of the people, it aligns with the Islamic legal maxim: “*The ruler’s policies toward his people must be based on maslahah*”. This principle justifies taxation as an extension of state responsibility in fulfilling public needs, ensuring justice, and preventing societal harm (Ar-Raisuni, 2012). Therefore, in the context of a modern Islamic state, taxation should not only be viewed as an economic necessity but also as an Islamic obligation that upholds social justice and communal well-being.

The mechanism for determining *maslahah* involves mapping or classifying it into several possible options, after which the option with the greatest positive value is selected. If multiple options can be taken simultaneously, then all are pursued. However, if only one option is feasible, the option with the most beneficial value must be chosen. For this reason, *ulul amr* is obliged to perform *ijtihad* to the fullest extent in order to take accurate and effective steps. To support the realization of benefit, *ulul amr* must also employ means or instruments that can actualize such benefit (Maujud, 2014). Furthermore, if there are conflicting elements between pursuing benefit and warding off harm, the priority is given to warding off harm. This principle applies under two conditions. First, when the levels of benefit and harm are balanced. If the scale of harm is relatively small while the value of benefit is significantly greater, then the priority is to secure the benefit (Ar-Razi, 2002). Second, *maslahah* and *madarraah* must be non-assumptive or factual. If the harm is merely assumptive while the benefit is factual, then the factual benefit takes precedence, since in principle assumptive *maslahah* is overridden by factual *maslahah* (Samoh, 2023; Busriyanti, 2021). If all available options are negative, then the option with the least harmful consequence must be chosen (Ifandy & Hasanah, 2024; Suyuti, 2001).

Conception of Tax in Islamic Textual Sources

Taxes in Islam are not a new concept. During the Prophet’s time, one of the sources of state revenue—besides *ghanimah* (spoils of war)—was the *jizyah* collected from the inhabitants of Bahrain (Al-Hanbali, 2019). *Jizyah* is compensation paid in return for protection and security, with the recipient being the stronger and superior party capable of guaranteeing such protection. During the caliphate of Umar ibn al-Khattab, taxes were collected from crops on concession lands (*kharaj*). These concession lands were territories acquired through expansion, whether by peace or war, and distributed by the government to be managed by the community. The government then received a share of the land’s produce (Al-Hanbali, 2019). During the expansion of Islam, non-Muslims were not forced to convert but were instead taxed to support expansion efforts (Schmiedel, 2021). Umar ibn al-Khattab also imposed a 10% tax on trade commodities brought by non-Muslims into Muslim territories. This was a reciprocal measure against the Roman government, which had imposed a 10% tax on Muslim traders in its territories (Syinqiti, 2003). In addition, Umar imposed a 2.5% tax on Muslim merchants and a 5% tax on non-Muslim merchants with *dhimmi* status (residing in Muslim territories) (living in Muslim territory) (Michalopoulos et al., 2018). The implementation of the 10% trade tax was subsequently continued by later dynasties (Khalaf, 2016).

Islam emphasizes that a person’s wealth is not solely their own property, as it contains rights belonging to others that must be distributed. Obligations such as *zakat* (Abu-Rajab et al., 2024), alms, and other forms of charitable giving reflect this principle. The Prophet Muhammad (PBUH) said:

Translation: Verily in (your) wealth there are obligations other than zakat.

(Tirmidzi, 2007, Hadith No. 660)

The context of the rights of others in wealth is conveyed in Surah Al-Baqarah (2:177), which states that righteousness includes giving one's cherished property to relatives, orphans, the poor, travelers, and beggars. These texts emphasize that it is impermissible for a person to be stingy by enjoying wealth solely for themselves. Rather, wealth should also be shared for the benefit of others (Al-Mubarakfuri, 2002). Scholars who argue that there is no obligation beyond *zakat* on wealth do not deny the necessity of helping others. Their position means that a person has the right to enjoy their property, but when circumstances arise that require benefiting others, the obligation to help emerges (Arabi, 2008). Thus, taxation can be understood as the implementation of setting aside wealth to contribute to the public interest.

The reality of taxation demonstrates that, embryonically, the conception of withdrawing portions of wealth for public benefit has been acknowledged in Islamic texts and applied in various contexts. This conception shows that wealth, in principle, carries obligations to be distributed for the sake of benefit. The state exists to protect its people, while the people are obliged to support the functioning of the state (Hallaq, 2013). This symbiotic relationship creates synergy: when the state prospers, the people enjoy its benefits; when the people actively support state programs, they also reap the rewards. Such relations must be built upon norms of fairness and decency. The people should not be treated as mere sources of revenue to be exploited without rules, and at the same time, citizens should not attempt to evade their obligations. Both sides must uphold their responsibilities to ensure justice and mutual prosperity.

Discussion

Tax Legality Based on the Principle of Maslahah Ammah

The concentration of shariah is directed toward two dimensions: the preservation of the individual and the preservation of the community. Islam regulates both personal and communal benefits, giving rise to the principle of mutuality, whereby individuals are not taught to be selfish individualists nor required to bear burdens beyond their personal capacity. The teaching of Islam emphasizes synergy, where one helps the other (Jadiyyah, 2011). The term "communality" represents the broader sector that encompasses multiple individuals at once. In this context, taxation functions to realize synergy between individuals and communities by creating collective benefits that sustain the stability and prosperity of a nation. Historically, the development of Islam achieved significant reforms by maintaining territories supported by the Muslim population, one of the mechanisms being taxation (Anscombe, 2010; Yolcu & Aça, 2022). The conception of *maslahah 'ammah* (communal benefit) in tax terminology as a legal principle can be mapped into four main principles.

First, the principle of priority, which tolerates private harm in order to prevent general harm (As-Suyuti, 2001). Wealth owned by individuals is a personal benefit protected by rights. Thus, withdrawing funds from the community may be perceived as a form of harm. On the other hand, the state's role in providing protection, welfare, justice, and stability constitutes a general benefit. If the state is unable to uphold these values due to insufficient funds, this results in general harm. In such cases, the benefit of the state must be prioritized over the benefit of individual citizens. Ibn Hazm (2000) stated that it is obligatory for the wealthy to assist the poor among them, and if they refuse, the government has the right to compel them (Hazm, 2000). Indirectly, helping the poor is obligatory even if no immediate benefit returns to the helper. This principle is especially relevant in taxation, where the benefits are shared collectively, including by those who pay the taxes.

Second, the principle of emergency. Taxes are regarded as the last alternative for ensuring the proper functioning of government. This means that taxation, though involving the withdrawal of assets from individuals, is justified as an emergency measure that legalizes what might otherwise be prohibited (Al-Subkhi, 2001). The withdrawal of wealth through taxation, despite encroaching on personal rights, is permissible because of its urgency in sustaining the machinery of government. For instance, in Indonesia in 2023, approximately 80% of state expenditure was funded through taxes (Badan Pusat Statistik, 2024). This fact confirms that it is impossible to eliminate taxes and replace them entirely with other sources. If taxes were abolished, chaos would inevitably ensue: the economy would become unstable, healthcare would deteriorate, education would be neglected, and a series of other negative impacts would follow.

The state has no alternative source of capital to organize these essential functions except through taxation. Meanwhile, society requires the presence of the state, and the state requires taxes from its people (Umar, 2024). However, even though taxation is justified as an emergency, this does not mean that taxes can be imposed at excessively high rates. The principle of emergency can only be invoked while considering the actual level of necessity. This means that tax rates must be adjusted to meet primary needs and facilitate essential functions. If fiscal demands exceed what is genuinely required, such taxation is not justified (Jumah, 2015).

Third, the principle of helping. The government must be understood as an organizer of public welfare, since its primary tasks and functions are oriented toward positive outcomes. Taxation, therefore, serves as *'iyanaḥ* (assistance) to the government in fulfilling its responsibilities. This means taxation lies outside the corridor of injustice, and tax collectors cannot be labeled despots (Abidin, 2006). Al-Shatibi adds that the concept of taxation was largely absent in the early days of Islam because the *Bayt al-Mal* at that time was sufficient to meet the needs of the people (al-Shāṭibī, 2006). Today, however, circumstances have changed: the needs of the state have increased while the resources of the *Bayt al-Mal* are insufficient. If this situation were left unaddressed, the state would suffer negative consequences, which in turn would affect society as a whole. In the modern context, as John Waterbury noted in Fareed Zakaria's work, the Middle East is "the most heavily taxed of the developing regions" (Zakaria, 2004).

Fourth, the principle of mitigation. *Maṣlaḥah 'ammah* focuses on eliminating harm, either directly or indirectly. Indirect mitigation refers to preventing potential harm before it occurs, ensuring that it is addressed as early as possible (Zuhaili, 2006). For this reason, in terms of public policy, taxes may be levied to anticipate the decline of beneficial values such as health, education, the economy, security, and morality. Thus, taxes can legitimately be imposed from the outset, without waiting for actual harm to materialize. It would be unreasonable to wait for the collapse of security, deterioration of health, or other crises before introducing taxation. Islam prioritizes stability and livability for the people, and general or public harms must be addressed earlier than specific or private harms, including harms that carry a high risk of occurring (Al-Darini, 2013). This mitigation principle is illustrated by Izzuddin ibn Abdissalam, who stated that the government has the right to collect fees without waiting for an enemy attack (Abdissalam, 2009b).

Tax Relation to Maslahah 'Ammah

Funds are the driving force of a country. When a community or nation establishes a government, its people are obliged to support that government in meeting its needs. *Fiqh* recognizes that no large community can exist without a system of governance. Based on this, *fiqh* permits the collection of taxes from the people, since the survival of government depends on the financial contributions of the community (Mahmud, 2017). The symbiotic nature of taxation can have negative effects if distribution becomes imbalanced. If taxes are not collected, the government cannot function optimally due to insufficient funding. Conversely, if the government fails to provide benefits after collecting taxes, this will provoke strong protests from the people and serve as an indicator of governmental failure. Thus, taxation must be understood as a two-way relationship: the people fulfill their duty by paying taxes, and the government fulfills its duty by competently managing those funds. Taxes therefore serve two functions with a single purpose: from the people to the government, they contribute to public welfare; from the government to the people, they realize that welfare.

Human rights must be upheld with protection and prudence (Al-Rafi'i, 2012). Accordingly, the results of tax collection must be aligned with *maṣlaḥah 'ammah* and managed professionally. Professional management in this context is likened to the responsibility of a guardian over entrusted property: a guardian must exercise great care in distributing such property and may only spend it when it is certain—or strongly expected—to create benefit. The amount of tax must also be adjusted to *maṣlaḥah 'ammah*, ensuring that the community is treated as charitable contributors rather than exploited subjects. For this reason, *maṣlaḥah 'ammah* should focus only on primary needs and their facilitators. Government policies must therefore address the core issues of each region. For example, areas with infrastructure problems should prioritize infrastructure development, while regions facing flooding should focus on flood mitigation. This principle of integration was expressed by Umar ibn al-Khaṭṭab, who said: "I do not find anything worthy of your wealth except three things. Collecting it properly, distributing it properly and

preventing it from misappropriation. Your money to me is like the care of a guardian over his guardianship. I only take what is sufficient for myself. As for the rest, I guard myself against it” (Ya’qub, 2009). The balance of taxation is thus the foundation of the principle of benefit: realizing good and eliminating harm. Taxes should never cause harm to the people, nor should public welfare be neglected due to the failure to fulfill tax obligations.

Conclusion

Taxes in the modern era should be understood as an instrument of the people’s obedience to the government in order to realize *maslahah ‘ammah* (national public benefit). The vitality of taxation in achieving broad-scale beneficial values takes precedence over individual interests in protecting personal wealth. Islam affirms that every asset contains the rights of others that must be fulfilled. This confirms that taxation should not be viewed merely as a levy, but rather as a form of assistance aimed at advancing collective welfare. The principle of helping has become increasingly obligatory, as taxation today is a necessity. Without taxes, a country cannot fulfill its responsibilities. Taxes must also be collected proactively, without waiting for harms to arise, since Islam emphasizes the prevention of anything that produces negative impacts.

The amount of tax should be aligned with the primary needs of the state and their facilitators. Tax collection beyond these needs falls outside the corridor of urgency. Tax distribution must also be optimized by prioritizing core issues—for example, focusing on infrastructure development in areas with inadequate facilities or addressing flooding in regions prone to such disasters. Reflecting on this, financial management systems must be carried out efficiently, eliminating the practice of exhausting annual budgets simply to avoid unspent funds. Such habits lead to waste and ineffective policies. Instead, taxation should be managed with prudence, akin to the responsibility of a guardian over entrusted property: funds must be used only when they produce real and tangible benefits.

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