



Analysis of Abu Yusuf's Thoughts on Tax Revenue in the Book of *al-Kharāj* and Its Relevance to Contemporary Tax Law Principles: A Fiqh Perspective

Jajat Sudrajat

STIBA Ar Raayah Sukabumi

Email: arraayahjajatsudrajat@gmail.com

Muhammad Furqon Almurni

STIBA Ar Raayah Sukabumi

Email: muhammad.furqon@arraayah.ac.id

Yadi Janwari

UIN Sunan Gunung Djati Bandung

Email: yadijanwari@uinsgd.ac.id

Dedah Jubaedah

UIN Sunan Gunung Djati Bandung

Email: dedahjubaedah@uinsgd.ac.id

Abstract

This article aims to analyze the differences of opinion among scholars regarding the legal imposition of obligations on the public by the Islamic state other than zakat. The main focus of this article is on the views of Abu Yusuf, a prominent scholar during the Abbasid era, whose famous work *al-Kharāj* made a significant contribution to the development of the tax system in the Islamic state, as well as its relevance to contemporary tax law principles. In addition, the article examines the criteria for tax collection based on the perspective of *fiqh*. This study employs a qualitative approach using normative juridical and descriptive-analytical methods. The findings reveal that Abu Yusuf, through *al-Kharāj*, recognized the imposition of taxes by the state in addition to zakat, such as *jizyah* (a tax levied on non-Muslim citizens), *'usyr* (a tithe, typically one-tenth of agricultural produce), and *kharāj* (a land tax on agricultural lands). During the time of Prophet Muhammad PBUH there were no established regulations regarding *kharāj* and *'usyr*. The implementation of these two taxes began during the era of 'Umar bin al-Khaṭṭāb RA, following the conquest of Persian territories, particularly the fertile region of Sawad in Iraq, where *kharāj* was imposed on land and *'usyr* was levied on non-Muslim traders entering Islamic territories. The conclusion of this study is that the imposition of taxes other than zakat is recognized in *fiqh*, provided it meets specific criteria, including a real and urgent need, fair and prudent implementation, allocation of tax revenue for public interest, and consultation between the leader and experts prior to tax imposition. The practical implication of this study is that the application of taxes in accordance with *fiqh* criteria can serve as an additional source of revenue for Islamic states to develop infrastructure and improve social welfare, particularly in efforts to alleviate poverty.

Keywords: *Abu Yusuf, al-Kharāj, taxation*

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1. INTRODUCTION

State revenue in Islamic history has shown significant development from the time of Prophet Muhammad saw. to the era of Umar bin Khattab. Initially, state revenues during the Prophet Muhammad's era came from zakat, jizyah, ghanimah, and fay¹. However, there was an expansion of revenue sources during the time of Umar bin Khattab with the addition of *al-kharāj*² and *al-usyr*³. This development indicates that Islamic state revenue is not a static concept; rather, it evolves in line with the dynamics of the times and social needs⁴.

The differing opinions among scholars regarding the collection of wealth other than zakat demonstrate the diversity of interpretations within Islamic law. While some scholars permit such practices, others consider them invalid, viewing taxes as levies beyond zakat⁵. In this context, Abu Yusuf Ya'qūb bin Ibrāhīm bin Habīb al-Anṣārī, a prominent 2nd-century scholar and a disciple of Imam Abu Hanifah who lived during the Abbasid era, becomes significant. As a chief judge, he was requested by Harun ar-Rashid to compile a book explaining state revenue sources, collection mechanisms, and the distribution of the proceeds⁶. The resulting book, *Al-kharāj*, became a crucial reference on Islamic financial administration⁷.

In the contemporary context, the definition of tax has evolved into a financial obligation that must be paid by the private sector to the government, as regulated by legislation, with the primary aim of funding public expenditure. This tax collection process takes purchasing power from the private sector and has a direct impact on those engaged in economic activities. Modern economists often focus on how the tax burden can be shifted by taxpayers to other economic subjects through pricing mechanisms⁸.

Previous research by Rachmatullah Oky, titled "*Tax Theory According to Abu Yusuf: An Alternative Solution for Taxation in Indonesia*"⁹," which focuses more on the practical application of Abu Yusuf's tax theory as a solution to taxation issues in Indonesia. In contrast, this article focuses on analyzing Abu Yusuf's thoughts from the

مجلة قضايا فقهية واقتصادية "الصغير، حميد،" الموارد المالية للدولة الإسلامية في العهد النبوي" دراسة فقهية اقتصادية 02 معاصر (2022): 9–47, <https://www.asjp.cerist.dz/en/article/202073>.

² Abdullah bin Abi Bakr Al-Najiri, "Mafhūm Al-Kharāj Fī Al-Fiqh Al-Islāmī," *Al-Majallah Al-Akadēmiyyah Li-l-Abhās Wa Al-Nayr Al-'Ilmī* 23, no. 1 (2021).

³ Andika Isma et al., "Usyr Sebagai Kebijakan Fiskal Pada Masa Kekhalifahan Umar Bin Khattab," in *Prosiding Seminar Nasional Dies Natalis UNM Ke 62* (Makassar: Universitas Negeri Makassar, 2023), 706–14, <https://journal.unm.ac.id/index.php/Semnasdies62/article/view/1189>.

⁴ Nazih 'Abd al-Maqṣūd Muḥammad Mabruk, "Farḍuḍ Al-Ḍarā'ib Fī Ḍaw' Al-Sharī'ah Al-Islāmiyyah Ma'a Isyārat Khaṣah Ilā Ḥukm Farḍid Al-Ḍaribah 'alā Al-'aqārāt Al-Mabniyah," *Majallah Kulliyat Al-Syarī'ah Wal-Qānūn Biṭantā* 37, no. 1 (2022), doi:10.21608/MKSQ.2022.254902.

⁵ Ibid.

⁶ Yadi Janwari, *Pemikiran Ekonomi Islam Dari Masa Rasulullah Hingga Masa Kontemporer*, 1st ed. (Bandung Bart: PT Remaja Rosdakarya, 2016).

⁷ Mugni Muhit, Yadi Janwari, and Ahmad Hasan Ridwan, "The Urgency of Abu Yusuf's Economic Thoughts in the Stretch of Contemporary Sharia Economic Law," *Al-Afkar, Journal For Islamic Studies* 6, no. 3 (2023): 469–83.

⁸ Gazali, "Pajak Dalam Perspektif Hukum Islam Dan Hukum Positif," *Muamalat: Jurnal Kajian Hukum Ekonomi Syariah* 7, no. 1 (2015): 84–102, <https://journal.uinmataram.ac.id/index.php/muamalat/article/view/1171>.

⁹ Rachmatullah Oky, "Teori Pajak Menurut Abu Yusuf Sebuah Alternatif Solusi Perpajakan Di Indonesia," *Iqtishoduna: Jurnal Ekonomi Islam* 8, no. 1 (2019): 1–32.

perspective of fiqh, particularly regarding the criteria and legality of tax collection beyond zakat, which has not been the primary focus of previous research. The novelty of this article lies in its study of the criteria for tax collection in accordance with Islamic fiqh principles as outlined in *Al-Kharāj*, as well as its relevance to the needs of modern taxation systems, ensuring that fiqh principles serve as a legitimate and fair legal basis for contemporary taxation practices.

Previous research by Affifah Irwan and Hana Tuo, titled "*Analysis of the Tax Concept in Abu Yusuf's Book Al-kharāj : Implementation in Contemporary Tax Systems*"¹⁰, emphasizes the practical aspects of implementing Abu Yusuf's taxation ideas by comparing them with current tax policies. In contrast, this article focuses on the relevance of Abu Yusuf's thoughts to fiqh principles and their application within modern tax law, exploring how these principles can serve as a stronger legal foundation for contemporary tax implementation.

The previous research by Arif Zunaidi titled "*Abu Yusuf and Tax (Concepts in the Al-kharāj Book and Their Relevance in Current Economics)*"¹¹ emphasizes a historical study of Abu Yusuf's thought development and its application in modern economic contexts, including the role of taxes in state revenues such as Land and Building Taxes (PBB) and customs duties. In contrast, this article focuses on the relevance of Abu Yusuf's thoughts to fiqh principles and their application within modern tax law, emphasizing the use of taxes as a tool to achieve public welfare in accordance with legitimate and fair fiqh principles. public welfare in accordance with fiqh principles that are legitimate and fair.

In Indonesia, various types of taxes have been implemented as a policy solution to finance public expenditure when non-tax state revenues are insufficient to meet budgetary needs. These types of taxes include income tax, value-added tax, and property tax¹². This raises an important question: is the practice of levying beyond zakat permissible? This is particularly relevant considering that taxes in their current form were not recognized by classical fiqh scholars in the past.

This research aims to explore how state revenue developed from the time of Prophet Muhammad SAW to the era of Abu Yusuf and assess whether these changes in state revenue align with contemporary tax practices. Additionally, this research seeks to examine the legality of tax collection according to fiqh by identifying aspects where contemporary practices can be analogized (*qiyas*) with historical Islamic economic principles.

2. DISCUSSION

2.1 Brief Biography of Abu Yusuf

The book *Al-kharāj* by Abu Yusuf is one of the most renowned writings that addresses the topic of taxation in the context of Islam¹³, but it is not the first work to discuss this subject. According to several Islamic historians, the first scholar to write

¹⁰ Afifah Irwan and Hana Tuo, "Analisis Konsep Pajak Dalam Kitab Al-kharāj Abu Yusuf: Implementasi Pada Sistem Perpajakan Kontemporer," *Jurnal Ekonomi Dan Bisnis Digital* 2, no. 1 (2024): 333–39.

¹¹ Arif Zunaidi, "Abu Yusuf Dan Pajak (Konsep Dalam Kitab Al-Kharaj Dan Relevansinya Dalam Ekonomi Saat Ini): Abu Yusuf and Taxes (Concepts in Al-Kharaj's Book and Their Relevance in Today's Economy)," *Fenomena* 20, no. 1 (2021): 61–76.

¹² Muhammad Ismayadie, "Konsep Pemikiran Abu Yusuf Dalam Manajemen Keuangan Negara," *Equity: Jurnal Ekonomi* 7, no. 2 (2019): 12–24, doi:<https://doi.org/10.33019/equity.v7i2.5>.

¹³ Riva Abdillah, Yadi Janwari, and Dedah Jubaedah, "Konsep Pemikiran Abu Yusuf Dalam Manajemen Keuangan Negara," *Jurnal Sebi* 4, no. 2 (2022): 40–51.

about *Al-kharāj* was Muawiyah bin Ubaidillah bin Yasar, a Jew who converted to Islam and served as a secretary during the reign of Caliph Muhammad al-Mahdi between 755 and 785 AD. Unfortunately, this early work has been lost over time¹⁴.

Abu Yusuf wrote *Al-kharāj* at the request of Caliph Harun al-Rashid to address various issues related to taxation¹⁵. This work is more oriented towards bureaucratic aspects and serves as an administrative guideline for managing the Baitul Mal (public treasury) to optimize the welfare of the state and its people¹⁶. The book covers a broad range of topics, not only discussing *al-kharāj*, but also other aspects of state revenue such as *ghanimah*, *fai'*, *ushr*, *jizyah*, and *shadaqah*, along with the procedures for collecting and distributing wealth in accordance with Sharia law, the Quran, Hadith, and rational logic¹⁷.

The writing process, which combines textual evidence (*dalil naqli*) from religious texts and rational argumentation (*dalil aqli*), distinguishes Abu Yusuf's *Al-kharāj* from similar works that emerged later, such as the work of Yahya bin Adam Al-Qarashi, which only uses *dalil naqli*¹⁸.

Abu Yusuf only used *dalil aqli* in specific cases that, in his view, were not explicitly regulated in the texts (*nash*) or lacked an authentic Hadith as a reference. This usage was limited to contexts aimed at creating *al-mashlahah al-'ammah* (public benefit). The book contains various religious rulings that discuss taxes, revenue management, and public expenditure. *Al-kharāj* not only explains the financial system in Islam, but also provides a pragmatic and fiqh-based approach and represents an effort to develop an easily implementable financial system that aligns with Islamic Sharia and the changing economic conditions¹⁹.

2.2 Economic Thought

In his works, Abu Yusuf elaborates on financial issues and presents various policies essential for economic progress and societal welfare. Abu Yusuf's thoughts mainly focus on public finance, based on his deep observations and detailed analysis. Additionally, he offers recommendations on how to obtain funding for long-term development projects such as the construction of bridges, dams, and the excavation of large and small canals. This approach demonstrates Abu Yusuf's understanding of the importance of taxation principles and the state's responsibility in ensuring the welfare of

¹⁴ Saprida, Qodariah Barkah, and Zuul Fitriani Umari, *Sejarah Pemikiran Ekonomi Islam*, 1st ed. (Jakarta: Kencana, 2021).

¹⁵ Angga Syahputra Syamsul Rijal, Harjoni Desky, "Kajian Kritis Pemikiran Abu Yusuf Terhadap Perkembangan Ekonomi Islam Modern," *JESKaPe: Jurnal Ekonomi Syariah, Akuntansi Dan Perbankan* 5, no. 2 (2021): 260–74, doi:10.52490/jeskape.v5i2.20.

¹⁶ Anas Bayan Mubarak and Doli Witro, "Relevansi Pemikiran Ekonomi Abu Yusuf Dan Al Syaibani Dengan Kebijakan Ekonomi Di Indonesia," *Tawazun: Journal of Sharia Economic Law* 5, no. 1 (2022): 1, doi:10.21043/tawazun.v5i1.13389.

¹⁷ M Ikbal, M Ridwan, and Khusnudin, "Studi Komparatif Makro Ekonomi Pemikiran Cendekiawan Muslim Klasik Dan Kontemporer (Abu Ubaid, Abu Yusuf, Yahya Bin Adam, Muhammad Abdul Manan, Dan M ...)," *Jurnal Ilmiah Ekonomi Islam* 9, no. 01 (2023): 1290–95, <https://jurnal.stie-aas.ac.id/index.php/jei/article/view/7044>.

¹⁸ Ibid.

¹⁹ Ai Imas Mursyidah Zein, Yadi Janwari, and Dedah Jubaedah, "Teori Ekonomi Makro Menurut Abu Yusuf," *Rayah Al-Islam* 7, no. 3 (2023): 826–41, doi:10.37274/rais.v7i3.781.

society²⁰.

Based on his observations, Abu Yusuf developed theories that often contradicted common views and assumptions of his time. He presented critical views on market mechanisms and price formation, explaining how prices are determined and describing the impact of various types of taxes on the economy. His ideas offer an innovative perspective in addressing economic issues, particularly in the context of classical Islamic economics²¹.

2.3 Government Economic Activities

Abu Yusuf emphasized the importance of the government in meeting the needs of society and developing various projects aimed at enhancing societal welfare. He believed that the primary role of the government is to ensure and promote the well-being of its people. Citing the words of Umar ibn al-Khattab, Abu Yusuf argued that the best rulers are those who prioritize the prosperity of their people, while the worst rulers are those who cause their people to suffer²².

Abu Yusuf argued that the costs for public infrastructure development, such as defense walls and dams, should be entirely borne by the state. He believed that the state has the responsibility to provide infrastructure that can increase land productivity, public welfare, and economic growth. According to him, since such infrastructure serves a public function, it would be impossible and unjust to restrict anyone from using it, and thus it should not be directly charged to the users²³.

Furthermore, Abu Yusuf explained that projects such as irrigation on major rivers that have public benefits should be financed by the state. However, for private canals that serve the specific interests of their owners, the construction and maintenance costs should be borne by those who directly benefit from them²⁴.

He also stated that the government is responsible for cleaning old canals, building new ones, and constructing dams to increase land productivity and state revenue. Abu Yusuf also emphasized that the state should provide wages and ensure welfare benefits in retirement for those who contribute to the defense of the territory or generate good for the Muslim community²⁵.

In the context of economic development, Abu Yusuf recommended that the government implement policies that maximize land yields and support economic growth. He stressed that the state has the responsibility to uphold justice, security, law, and stability to create an environment conducive to economic activities and the enhancement of public welfare.

²⁰ Ach Bakir and Mustofa, "Pemikiran Abu Yusuf Tentang Pajak Dan Relevansinya Dengan Kebijakan Ekonomi Di Indonesia," *Jurnal Ilmiah Ekonomi Islam* 9, no. 01 (2023): 371–77, <http://dx.doi.org/10.29040/jiei.v9i1.7824>DOI:<http://dx.doi.org/10.29040/jiei.v9i1.7824>.

²¹ Havis Aravik, "Kontribusi Pemikiran Ekonomi Abu Yusuf Terhadap Perkembangan Ekonomi Islam Modern," *Economica Sharia* 2, no. 1 (2016): 29–38.

²² Anisa Eka Rahayu, Yadi Janwari, and Dedah Jubaedah, "Kebijakan Fiskal Dalam Pandangan Al-kharāj Perspektif Pemikiran Abu Yusuf," *Ekonomi Sharia: Jurnal Pemikiran Dan Pengembangan Ekonomi Syariah* 8, no. 1 (2022): 125–44, doi:<https://doi.org/10.36908/esha.v8i1.521>.

²³ Farhan Kamilulloh et al., "Refleksi Pemikiran Ekonomi Islam Abu Yusuf," *Jurnal Ilmu Pendidikan* 7, no. 2 (2020): 809–20, <https://jurnal.asy-syukriyyah.ac.id/index.php/I-BEST/article/view/436>.

²⁴ Zilfaroni Zilfaroni, "Pemikiran Pemberdayaan Ekonomi Islam Abu Yusuf," *Jurnal At-Taghyir: Jurnal Dakwah Dan Pengembangan Masyarakat Desa* 4, no. 1 (2021): 161–74, doi:[10.24952/taghyir.v4i1.4890](https://doi.org/10.24952/taghyir.v4i1.4890).

²⁵ Saprida, Barkah, and Umari, *Sejarah Pemikiran Ekonomi Islam*.

Additionally, Abu Yusuf emphasized that unused or abandoned land should be given to the community for utilization, such as for agriculture, so that it can generate income and pay taxes, which are obligations for all individuals. This thought reflects the approach of the early Islamic government, which prioritized the utilization of existing natural resources for societal welfare and increased tax revenues²⁶.

2.4 Taxation Theory

Abu Yusuf presented a comprehensive and principled taxation theory, especially after the acquisition of the Sawad land, where Caliph Umar ibn al-Khattab assigned two companions of the Prophet, Utsman and Hudzayfah, to assess the potential and extent of the land that was eligible for taxation. This was done out of concern that the taxes imposed might exceed the appropriate amount, thus burdening the people. They established the taxes based on the potential income of the land, introducing a principle of fair taxation based on capacity²⁷.

Abu Yusuf supported the imposition of taxes based on crop yields rather than land rent, which he considered more beneficial for both parties and encouraged higher productivity. This led to his preference for the *Muqasamah* method (proportional tax) over the *Misahah* method (fixed tax), which had been in place since the reign of Caliph Umar until the early Abbasid dynasty. The *Muqasamah* method, first implemented by Muawiyah bin Yasar, was more flexible and less burdensome for farmers compared to the high percentage of agricultural yields imposed in previous periods²⁸.

In the context of the *Misahah* system, which was inefficient and irrelevant in its time, Abu Yusuf emphasized that this system could burden taxpayers, especially in areas where the land was infertile and could not be cultivated for years. According to Abu Yusuf, a fixed tax policy without considering the condition of the land would negatively impact the people's economy and public finance²⁹.

Abu Yusuf criticized the *Qabalah* system, a method of agricultural tax collection in which a guarantor was responsible for paying the entire tax amount upfront to the government. The guarantor was then responsible for collecting the tax from the farmers. He argued that this system tended to allow the guarantor to burden farmers with a higher tax load than appropriate. Abu Yusuf called for the termination of the *Qabalah* practice, asserting that direct tax collection by the state without intermediaries would be more beneficial and just³⁰.

Additionally, Abu Yusuf suggested that the government should differentiate between fertile and barren land to ensure fairness and efficiency in tax collection. He also stressed the importance of collecting taxes without delay to avoid negative impacts on agricultural yields and overall economic welfare. Abu Yusuf emphasized the need for an efficient and honest tax administration and proposed the establishment of a commission to investigate and punish unethical behavior among tax collectors, in line with the

²⁶ Ibid.

²⁷ Muhammad Alfin Bawazir, "Optimalisasi Pajak Dan Zakat Pada Kebijakan Fiskal Khalifah Umar Bin Abdul Aziz (99-101 H/717-719 M)" (IAIN Purwoketo, 2021).

²⁸ Misbahul Ali, "Relevansi Konsep Perpajakan Menurut Abu Yusuf Dan Ibnu Khaldun Terhadap Perekonomian Di Indonesia," *Al-Idarah: Jurnal Manajemen Dan Bisnis Islam* 2, no. 1 (2021): 1–21, doi:10.35316/idarrah.2021.v2i1.1-21.

²⁹ Nahlah Nahlah et al., "Konsep Ekonomi Islam; Pemikiran Abu Yusuf," *Maro: Jurnal Ekonomi Syariah Dan Bisnis* 7, no. 1 (2024): 25–35, doi:https://doi.org/10.31949/maro.v7i1.5968.

³⁰ Isti Julianti, "Analisis Perbandingan Pemikiran Ekonomi Abu Yusuf Dan Al-Mawardi Tentang Konsep Kharaj." (IAIN Bengkulu, 2021).

principles of justice and transparency³¹.

2.5 Obligatory Levies Other Than Zakat for the State

An Islamic state relies on various financial sources that serve purposes similar to taxation to fulfill public needs. Although zakat is the primary source, sometimes revenue from these sources is not sufficient to meet the objectives expected by the state. This indicates the possibility of other rights in wealth besides zakat that can be utilized, including the potential application of taxes by an Islamic state³².

The author will explore this issue by reviewing the following: First: The possibility of other rights in wealth besides zakat, according to the views of various scholars.

The First Group: This group holds the opinion that zakat is the only right in wealth, and there is no other obligation besides zakat. Their argument is based on the hadith of Prophet Muhammad SAW:

"لَيْسَ فِي الْمَالِ حَقٌّ سِوَى الزَّكَاةِ"³³

Means:

"There is no right in wealth other than zakat."

This is an explicit text indicating that there is no other obligation in wealth besides zakat, and there is no definitive text in the Qur'an or Hadith that mandates anything other than zakat. If there were any rights before zakat was imposed, zakat has abrogated and replaced them³⁴.

The Second Group: This group holds the opinion that there are other rights in wealth besides zakat. This view was first expressed by the prominent companion, Abu Dharr al-Ghifari. As wealth began to accumulate during the Islamic conquests starting from the era of Abu Bakr and continuing throughout the caliphate of Umar and Uthman, social divisions arose between the rich and the poor. Abu Dharr voiced this opinion against the wealthy, based on verses that prohibit hoarding wealth and not spending it in the way of Allah after paying zakat. Imam Malik, one of the proponents of this group, stated that all Muslims are obligated to ransom prisoners, even if it consumes all of their wealth. Similar views were also held by some of the *Tabi'in* such as an-Nakha'i, ash-Sha'bi, 'Ata, and Mujahid. When ash-Sha'bi was asked whether there are other rights in wealth besides zakat, he replied, "Yes, have you not heard the words of Allah:

"وَأَتَى الْمَالَ عَلَى حُبِّهِ ذَوِي الْقُرْبَى"

Means:

"And gives wealth, in spite of love for it, to relatives" (QS. Al-Baqarah: 177).

Imam Muhammad bin Hazm, who supported this view, said that the wealthy in every city are obligated to care for their poor, and the ruler must compel them if zakat is not sufficient, or if there is not enough wealth among Muslims to fulfill their needs, which are necessary for food, summer and winter clothing, and housing to protect them from the

³¹ Saprida, Barkah, and Umari, *Sejarah Pemikiran Ekonomi Islam*.

³² Mabruk, "Farḍ al-Darā'ib Fī Ḍaw' Al-Sharī'ah Al-Islāmiyyah Ma'a Isyārat Khaṣaḥ Ilā Ḥukm Farḍ al-Daribah 'alā Al-'aqārāt Al-Mabnīyah."

³³ Ibnu Majah, *Sunan Ibnu Majah* (Kairo: Dar Ihya al-Kutub al-Arabiyah, n.d.).

³⁴ Abū Bakr Al-Jaṣṣāṣ, *Aḥkām Al-Qur'an* (Libanon: Dar al-Kutub al-Ilmiyah, n.d.).

rain. Ibn Hazm supported his claim with various evidence from the Qur'an, Sunnah, and *atsar* narrated from senior companions and *Tabi'in*³⁵.

Regarding the Qur'an: Allah says:

"وَأْتِ ذَا الْقُرْبَىٰ حَقَّهُ وَالْمِسْكِينَ وَابْنَ السَّبِيلِ"

Means:

"And give the relative his right, and the poor and the traveler" (QS. Al-Isra: 26).

And Allah also says:

"وَبِالْوَالِدَيْنِ إِحْسَانًا وَبِذِي الْقُرْبَىٰ وَالْيَتَامَىٰ وَالْمَسَاكِينِ وَالْجَارِ ذِي الْقُرْبَىٰ وَالْجَارِ الْجُنُبِ وَالصَّاحِبِ بِالْجَنبِ وَابْنِ السَّبِيلِ وَمَا مَلَكَتْ أَيْمَانُكُمْ"

Means:

"And do good to parents, relatives, orphans, the needy, the near neighbor, the neighbor farther away, the companion at your side, the traveler, and those whom your right hands possess" (QS. Al-Nisa: 36).

Allah commands doing good and taking care of their needs. Regarding the Sunnah: It is narrated that the Prophet Muhammad SAW said:

"مَنْ لَا يَرْحَمُ لَا يُرْحَمُ"³⁶

Means:

Whoever does not show mercy will not be shown mercy.

And Abdullah bin Umar narrated that the Prophet Muhammad SAW said:

"الْمُسْلِمُ أَخُو الْمُسْلِمِ لَا يَظْلِمُهُ وَلَا يُسْلِمُهُ"³⁷

Means:

A Muslim is a brother of another Muslim; he should neither oppress him nor leave him to starve.

Regarding the *atsar*: It is narrated that Ali bin Abi Talib said, "Allah has obligated the wealthy to fulfill the needs of the poor with their wealth. If they continue to starve or remain unclothed, then the wealthy will be held accountable by Allah on the Day of Judgment and will be punished for it"³⁸.

The Strong Opinion: Based on this evidence, the author tends to side with the second group due to the strong basis from the Qur'an, Sunnah, and *atsar*. Therefore, if there is a general need and zakat is not sufficient to address it, the imam (leader) is permitted to take from the wealth of Muslims what is necessary to fulfill that need.

2.6 The Legal Status of Taxation According to Fiqh

If the perspective taken in this article is that there are rights in wealth other than zakat, then taxes can be considered as part of these rights. Therefore, it is permissible for an Islamic state to impose taxes on its citizens if there is a need for it. The author

³⁵ Mabrūk, "Farḍ al-Darā'ib Fī Ḍaw' Al-Sharī'ah Al-Islāmiyyah Ma'a Isyārat Khaṣāh Ilā Ḥukm Farḍ al-Darībah 'alā Al-'aqārāt Al-Mabniyah."

³⁶ Muslim ibn Al-Ḥajjāj, *Ṣaḥīḥ Muslim*, 1st ed., vol. 2 (Riyadh: Dār Ṭayyibah, 2006).

³⁷ Muhammad bin Ismā'īl Al-Bukhārī, *Ṣaḥīḥ Al-Bukhārī* (Beirut: Dar Ibn Kaṣīr, 1987).

³⁸ Mabrūk, "Farḍ al-Darā'ib Fī Ḍaw' Al-Sharī'ah Al-Islāmiyyah Ma'a Isyārat Khaṣāh Ilā Ḥukm Farḍ al-Darībah 'alā Al-'aqārāt Al-Mabniyah."

examines the legal legitimacy of tax implementation in the following cases:

1. Zakat is Allocated for Specific Purposes. Allah says:

"إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ"

Means:

"Zakat expenditures are only for the poor and for the needy and for those employed to collect [zakat] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler - an obligation [imposed] by Allah. And Allah is Knowing and Wise" (QS. Al-Tawbah: 60).

However, there are other aspects of state life that cannot be fulfilled by zakat alone. Therefore, taxes such as *jizyah* and *kharaj* are imposed to meet the general needs and infrastructure of the state³⁹.

2. Islamic Principles Encourage Cooperation and Social Welfare Among Its Members. If zakat is not sufficient to achieve this goal, the state has the right to obtain additional revenue through taxes to cover these deficiencies.

"وَتَعَاوَنُوا عَلَى الْبِرِّ وَالتَّقْوَىٰ وَلَا تَعَاوَنُوا عَلَى الْإِثْمِ وَالْعُدْوَانِ"

Means:

"Cooperate in righteousness and piety, but do not cooperate in sin and aggression" (QS. Al-Ma'idah: 2).

The Prophet SAW said:

"مثل المؤمنين في توادهم وتراحمهم وتعاطفهم مثل الجسد الواحد إذا اشتكى منه عضو تداعى له سائر جسده بالسهر والحمى"⁴⁰

Means:

"The example of the believers in their mutual love, compassion, and empathy is like a single body; when one part of it feels pain, the rest of the body responds with sleeplessness and fever."

3. To Sustain and Build the Islamic State, Adequate Financial Resources Are Required. If the resources stipulated by Sharia are insufficient, the state has the authority to impose taxes for the continuity and welfare of its society⁴¹.

4. According to Islamic Legal Principles, the State Is Responsible for Protecting Its People and Bringing Benefits to Them. If taxes are necessary to achieve public welfare and protect the interests of the people, then the state has the right to impose taxes⁴².

5. Based on Legitimate Islamic Legal Principles such as *maslahah mursalah*

³⁹ Ibid.

⁴⁰ Al-Hajjāj, *Ṣaḥīḥ Muslim*.

⁴¹ Rafiqah 'Umair, "Al-Ḍaribah Wa Ḍawābiṭuhā Fī Al-Fiqh Al-Islām" (University of Ghardaia, 2021).

⁴² Mabruk, "Farḍ al-Ḍarā'ib Fī Ḍaw' Al-Sharī'ah Al-Islāmiyyah Ma'a Isyārat Khaṣāḥ Ilā Ḥukm Farḍ al-Ḍaribah 'alā Al-'aqārāt Al-Mabnīyah."

(principles of public interest)⁴³ and *sadd al-dzara'i* (preventing harm)⁴⁴ an Islamic state has the authority to collect taxes to achieve public interest and prevent potential harm to the state⁴⁵.

Thus, the implementation of taxes by the Islamic state is in accordance with Islamic legal principles and is necessary to achieve public welfare and the continuity of the state. Therefore, citizens are expected to comply with the tax obligations imposed by the state⁴⁶.

2.7 Characteristics of Taxation According to Fiqh

If we have agreed on the permissibility of implementing taxes in Islam due to the existence of supporting Sharia evidence, then such permissibility is not without conditions. There is a set of conditions that must be considered when implementing taxes, which include the following:

2.7.1 The Existence of a Real and Important Need for the Implementation of Taxes

Taxes may only be imposed if there is a real and important need, such as the defense of Muslim territories, countering enemy attacks, improving public facilities such as education and healthcare, and responding to public disasters that threaten the state. If these needs exist and the funds in the Baitul Mal (public treasury) are not sufficient to address them, then the leader has the right to levy taxes⁴⁷.

Scholars emphasize the importance of this condition to ensure that taxes are not imposed without a clear reason and to prevent rulers from wasting funds on both necessary and unnecessary expenses. Some statements of scholars on this matter include:

- Imam Al-Ghazali mentioned in *Al-Mustasfa* that if the funds are insufficient and the resources in the Baitul Mal are not adequate to meet the needs of the army or to counter threats against the state, then the leader has the right to collect taxes from the wealthy to bear the lighter burden⁴⁸.

- Al-Syatibi, in *Al-I'tisham*, mentioned that if a just leader faces the need to expand the army for the security of the territory and the protection of the people from external threats, while the state funds are limited and the needs of the army exceed the budget, then the leader may use the wealth of the wealthy to fulfill these needs until the Baitul Mal has sufficient funds⁴⁹.

- Az-Zarkasyi gave a fatwa to Sultan Qutuz in Egypt when he intended to impose a tax to prepare for an expedition against the Mongols: the Sultan is allowed to levy taxes on the condition that there is no remaining money in the Baitul Mal, and the Sultan must sell luxury items owned by the state as well as the wealth of the army to raise funds, while the army must rely solely on their salaries and weapons. This opinion was also adopted by Imam Nawawi for the same purpose, namely, to fight the Mongols, stating that no

⁴³ Iyād bin Namī Al-Salām, *Uṣūl Al-Fiqh Allāzī Lā Yasā'u Al-Faqīh Jahlahu*, 1st ed. (Riyadh: Dar al-Tadmuriyyah, 2005).

⁴⁴ Muḥammad Ṣidqī bin Aḥmad Al-Burnū, *Kasyf Al-Sātir Syarḥ Ghawāmiḍ Rawḍat Al-Nāzir* (Mu'assasah al-Risālah, n.d.).

⁴⁵ Mabruk, "Fardūḍ Al-Darā'ib Fī Daw' Al-Sharī'ah Al-Islāmiyyah Ma'a Isyārat Khaṣāḥ Ilā Ḥukm Farḍid Al-Ḍaribah 'alā Al-'aqārāt Al-Mabniyah."

⁴⁶ Ibid.

⁴⁷ Ibid.

⁴⁸ Muḥammad bin Muḥammad Al-Ghazali, *Al-Mustashfā Min 'Ilm Al-Uṣūl*, 1st ed. (Madinah: Sharikat al-Madīnah al-Munawwarah liṭ-Ṭibā'ah, n.d.).

⁴⁹ Al-Syathibi, *Al-I'tisham* (Beirut: Dar al-Ma'riah, 1986).

taxes may be levied on the people until the state's resources are exhausted⁵⁰.

If the leader meets these conditions, then the implementation of taxes should be done according to the existing needs, i.e., only as much as is needed to meet the needs arising from the emergency situation. Some argue that these taxes are measurable necessities, and this ruling only applies if such needs exist⁵¹.

2.7.2 Considerations of Justice and Compassion in Taxation

This means that taxes must be imposed fairly and compassionately, not exceeding people's ability to bear them, and should not prevent them from fulfilling their basic needs. This implies that tax implementation should be aligned with each individual's capability so that one group is not burdened with heavier taxes than another, and no one is exempted from paying taxes while others are required to pay⁵².

Islamic law has long emphasized the need to consider justice in the implementation of taxes and has preceded all secular legislation in establishing the principle of justice⁵³. The Qur'an clearly emphasizes the importance of justice in all matters. Allah says:

“إِنَّ اللَّهَ يَأْمُرُ بِالْعَدْلِ وَالْإِحْسَانِ وَإِيتَاءِ ذِي الْقُرْبَىٰ وَيَنْهَىٰ عَنِ الْفَحْشَاءِ وَالْمُنْكَرِ وَالْبَغْيِ يَعِظُكُمْ لَعَلَّكُمْ تَذَكَّرُونَ ”

Means:

“Indeed, Allah commands justice, doing good to others, and giving to relatives; and He forbids immorality, bad conduct, and oppression. He instructs you that perhaps you will be reminded” (QS. An-Nahl: 90).

Adam Smith, a British economist, introduced the concept of the “ability to pay” or “tax burden”⁵⁴, but Islam had long before clearly stated this principle. Allah says:

“لَا يُكَلِّفُ اللَّهُ نَفْسًا إِلَّا وُسْعَهَا ”

Means:

“Allah does not burden a soul beyond its capacity” (QS. Al-Baqarah: 286).

Therefore, tax obligations should be in accordance with individual capabilities⁵⁵. Prophet Muhammad SAW also warned against oppressing or imposing taxes beyond a person's ability. He said:

“من ظلم معاهداً أو كلفه فوق طاقته فأنا حجيجه يوم القيامة”⁵⁶

⁵⁰ Mabruk, “Farḍuḍ Al-Ḍarā’ib Fī Ḍaw’ Al-Sharī’ah Al-Islāmiyyah Ma’a Isyārat Khaṣaḥ Ilā Ḥukm Farḍiḍ Al-Ḍaribah ’alā Al-’aqārāt Al-Mabnīyah.”

⁵¹ Ibid.

⁵² Ibid.

⁵³ As-Sayyid Yūsuf Abū Jalīl, *Al-Ḍarībah Fī Al-Islām Wa Al-Tasyrī’ Al-Waḍ’ī* (Dār al-‘Ulūm li al-Taḥqīq wa al-Ṭibā’ah wa al-Nasyr wa al-Tawzī’, 1980), <https://books.google.co.id/books?id=W0eGQgAACAAJ>.

⁵⁴ Jernej Podlipnik, “The Ability-to-Pay Principle as a Primarily Constitutional Basis for Tax Norms of a Financial Nature,” no. September (2017).

⁵⁵ Mabruk, “Farḍuḍ Al-Ḍarā’ib Fī Ḍaw’ Al-Sharī’ah Al-Islāmiyyah Ma’a Isyārat Khaṣaḥ Ilā Ḥukm Farḍiḍ Al-Ḍaribah ’alā Al-’aqārāt Al-Mabnīyah.”

⁵⁶ Abū Dāwūd Sulaimān bin Asy’ats bin Ishāq bin Baysīr Al-Azdī, *Sunan Abī Dāwūd, Kitāb Ḥadis*, 1st ed. (Beirut: Dār al-Risālah al-‘Ilmiyyah, 2009).

Means:

“Whoever oppresses a person under covenant or imposes on him more than he can bear, then I will be his opponent on the Day of Judgment” (HR. Abu Dawud).

In Islam, justice in paying taxes is a crucial principle. The Qur'an and Sunnah consistently emphasize the importance of implementing justice, and early Muslim leaders made justice a principle that should not be abandoned, even in dealings with non-Muslims⁵⁷. Caliph Umar bin Khattab implemented the principle of justice in tax collection by considering the condition of the land and the capability of its inhabitants. The principle of justice in tax collection was also practiced during the early Islamic period. When Caliph Umar bin Khattab introduced land taxes in the region of Iraq, he ensured that the amount collected was commensurate with the land's capability, without causing hardship to the landowners or harming the farmers. He also requested reports on the condition of the land so that the taxes collected could be set fairly⁵⁸. Likewise, Caliph Umar bin Abdul Aziz ensured that justice was observed in the implementation of taxes in his territories⁵⁹.

Thus, the Islamic principle of justice in tax collection takes into account income disparities and land conditions, and this is the true logic of justice.

2.7.3 Allocating Tax Revenue for Public Interest

This means that there must be a public interest that justifies the imposition of taxes, and the revenue collected from these taxes must be used for that public interest. For example, in emergencies such as earthquakes, floods, or other situations, if the state imposes taxes, then the revenue must be allocated to address all the impacts of that emergency⁶⁰

This condition was also expressed by Umar bin Khattab in his famous sermon, where he emphasized the importance of justice and the proper use of state funds⁶¹. Thus, tax revenue must be managed wisely to benefit all citizens. Therefore, the purpose of taxation should not be limited to the expenditure of certain groups within the citizenry, but there must be a clear public interest within the state so that the revenue will provide benefits to all citizens⁶².

2.7.4 The Leader Must Consult Experts When Implementing Taxes

Consultation is essential to ensure that taxes are imposed correctly and for a clear public interest⁶³. This principle was practiced by Umar bin Khattab, who held consultations with the Companions regarding the distribution of land in territories under Muslim control. Consultation is also a value emphasized in Islam, in accordance with the

⁵⁷ Mabrūk, “Farḍuḍ Al-Ḍarā’ib Fī Ḍaw’ Al-Sharī’ah Al-Islāmiyyah Ma’a Isyārat Khaṣaḥ Ilā Ḥukm Farḍiḍ Al-Ḍaribah ’alā Al-’aqārāt Al-Mabniyah.”

⁵⁸ Abu Yusuf Ya’qub bin Ibrahim, *Al-Kharaj* (Beirut: Dar al-Ma’rifah, 1979).

⁵⁹ Qutb Ibrāhīm Muḥammad, *Al-Siyāsāt Al-Mālīyah Li-’Umar Ibn ’Abd Al-’Azīz* (Al-Hay’ah al-Syar’iyah al-’Āmmah li-l-Kutub, 1988).

⁶⁰ Mabrūk, “Farḍuḍ Al-Ḍarā’ib Fī Ḍaw’ Al-Sharī’ah Al-Islāmiyyah Ma’a Isyārat Khaṣaḥ Ilā Ḥukm Farḍiḍ Al-Ḍaribah ’alā Al-’aqārāt Al-Mabniyah.”

⁶¹ Ya’qub bin Ibrahim, *Al-Kharaj*.

⁶² Mabrūk, “Farḍuḍ Al-Ḍarā’ib Fī Ḍaw’ Al-Sharī’ah Al-Islāmiyyah Ma’a Isyārat Khaṣaḥ Ilā Ḥukm Farḍiḍ Al-Ḍaribah ’alā Al-’aqārāt Al-Mabniyah.”

⁶³ ‘Usmān Muḥammad Syubair, *Al-Mu’āmalāt Al-Mālīyah Al-Mu’āṣirah Fī Al-Fiqh Al-Islāmī*, 6th ed. (Amman: Dār al-Nafā’is, 2007).

teachings of the Qur'an, which encourage deliberation in all affairs⁶⁴. Consulting experts and notable individuals is very important, as their opinions can provide a broader and deeper perspective on the issues at hand⁶⁵. Therefore, consulting those who are experienced and possess deep knowledge is a wise step in making decisions related to tax policies⁶⁶.

3. CONCLUSION

The implementation of *al-kharāj* and *al-ushur*, which was introduced during the leadership of Umar bin Khattab (RA) after successfully conquering the fertile Sawad region in Iraq, marked an important turning point in the evolution of the Islamic fiscal structure. Previously, the main sources of state revenue in Islam were derived from zakat, *jizyah*, *ghanimah*, and *fay'*. The imposition of *al-kharāj* and *al-ushur* on non-Muslim merchants entering Islamic territories indicates an expansion of state revenue sources that was adaptive to changing economic and demographic conditions, and strengthened the fiscal capacity of the state in facing new challenges and needs.

This conclusion also highlights the differences of opinion among scholars regarding the legitimacy of levying taxes other than zakat, which indicates the diversity of interpretations within Islamic law. Abu Yusuf, a prominent 2nd-century scholar and student of Imam Abu Hanifah, made an important contribution in this context through his work *Al-kharāj*. In it, he stated that the collection of taxes other than zakat can be permissible provided that it meets the criteria of a real and urgent need, fair and compassionate implementation, and the use of tax revenues for the public interest. This reflects a pragmatic and responsive approach to social and economic dynamics and emphasizes the importance of consultation and participation of experts in fiscal decision-making.

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⁶⁴ Ya'qub bin Ibrahim, *Al-Kharaj*.

⁶⁵ Ali bin Muhammad Al-Mawardi, *Al-Aḥkām Al-Sulṭāniyyah* (Kairo: Dār al-Ḥadīṣ, 2006).

⁶⁶ Mabruk, "Farḍ Al-Ḍarā'ib Fī Ḍaw' Al-Sharī'ah Al-Islāmiyyah Ma'a Isyārat Khaṣāḥ Ilā Ḥukm Farḍ Al-Ḍaribah 'alā Al-'aqārāt Al-Mabniyyah."

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