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FISCAL JUSTICE AND PUBLIC WELFARE IN ABU YUSUF'S AL-KHARAJ: REASSESSING CLASSICAL ISLAMIC TAXATION PRINCIPLES IN CONTEMPORARY INDONESIA

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Abstrak

Perpajakan merupakan instrumen utama dalam pembiayaan pembangunan dan penyelenggaraan fungsi negara. Dalam ekonomi Islam, konsep perpajakan telah dibahas secara sistematis oleh Abu Yusuf melalui karya monumentalnya *Kitab al-Kharaj*, yang menjadi salah satu referensi utama dalam pengelolaan keuangan publik Islam. Penelitian ini bertujuan untuk menganalisis konsep al-kharaj menurut Abu Yusuf dan mengkaji relevansinya terhadap sistem perpajakan modern di Indonesia. Penelitian menggunakan pendekatan kualitatif dengan metode studi kepustakaan (*library research*). Data diperoleh dari sumber primer berupa *Kitab al-Kharaj* serta berbagai literatur ilmiah kontemporer yang membahas pemikiran ekonomi Abu Yusuf dan sistem perpajakan modern. Teknik analisis data menggunakan analisis isi (*content analysis*). Hasil penelitian menunjukkan bahwa konsep al-kharaj Abu Yusuf dibangun atas prinsip keadilan, kemaslahatan, proporsionalitas, dan akuntabilitas negara dalam mengelola pendapatan publik. Abu Yusuf menolak praktik pemungutan pajak yang bersifat eksploitatif dan menekankan pentingnya penyesuaian pajak dengan kemampuan ekonomi masyarakat. Dalam konteks Indonesia, prinsip-prinsip tersebut relevan dengan reformasi perpajakan yang berorientasi pada keadilan fiskal, peningkatan kepatuhan wajib pajak, transparansi pengelolaan penerimaan negara, serta optimalisasi fungsi redistribusi pajak untuk kesejahteraan masyarakat. Penelitian ini menyimpulkan bahwa pemikiran Abu Yusuf memberikan landasan normatif yang kuat bagi pengembangan sistem perpajakan modern yang tidak hanya berorientasi pada penerimaan negara, tetapi juga pada pencapaian keadilan sosial dan pembangunan berkelanjutan.

Kata Kunci: Abu Yusuf, Al-Kharaj, Perpajakan Modern

Abstract

Taxation is a fundamental instrument for financing national development and supporting the implementation of government functions. In Islamic economics, the concept of taxation was systematically developed by Abu Yusuf in his seminal work *Kitab al-Kharaj*, which remains one of the most influential references in Islamic public finance. This study aims to analyze Abu Yusuf's concept of *al-kharaj* and examine its relevance to the modern taxation system in Indonesia. The research employs a qualitative approach using a library research method. Data were collected from primary sources, particularly *Kitab al-Kharaj*, as well as contemporary academic literature discussing Abu Yusuf's economic thought and modern taxation systems. The data were analyzed

using content analysis techniques. The findings reveal that Abu Yusuf's concept of *al-kharaj* is founded upon the principles of justice, public welfare, proportionality, and governmental accountability in managing public revenues. Abu Yusuf opposed exploitative taxation practices and emphasized that tax obligations should be adjusted according to the economic capacity of taxpayers. In the Indonesian context, these principles are highly relevant to contemporary tax reforms aimed at promoting fiscal justice, enhancing taxpayer compliance, strengthening transparency in public revenue management, and optimizing the redistributive function of taxation to improve social welfare. This study concludes that Abu Yusuf's fiscal thought provides a strong normative foundation for the development of a modern taxation system that is not only oriented toward revenue generation but also committed to social justice, economic sustainability, and public prosperity.

Keywords: Abu Yusuf, *Al-Kharaj*, Modern Taxation

A. INTRODUCTION

Islamic economics has developed as a comprehensive framework that integrates economic efficiency with ethical and spiritual values. Unlike conventional economic systems that primarily emphasize wealth maximization and market efficiency, Islamic economics places justice (*al-'adl*), public welfare (*maslahah*), and moral responsibility at the center of economic activities. Economic behavior is not viewed merely as a mechanism for allocating scarce resources but also as a means of fulfilling social obligations and achieving holistic human well-being (*falah*). Consequently, public policy, including fiscal policy, must be designed not only to generate economic growth but also to ensure equitable distribution of wealth and social prosperity (Ahmadi et al., 2024).

Within the framework of Islamic economics, public finance occupies a strategic position because it serves as an instrument through which the state fulfills its responsibilities toward society. The management of public revenues and expenditures is expected to reflect the principles of justice, transparency, accountability, and social welfare. Fiscal policy therefore functions not merely as a technical mechanism of revenue collection but as a moral instrument aimed at realizing societal prosperity and reducing economic inequality. This perspective distinguishes Islamic public finance from purely revenue-oriented fiscal systems by emphasizing the ethical objectives underlying state financial management (Wilson, 2019).

Taxation constitutes one of the most important components of public finance in both classical and contemporary economic systems. In modern states, tax revenues represent the primary source of government income used to finance infrastructure development, public services, education, healthcare, and social protection programs. In Indonesia, taxation contributes a substantial proportion of state revenue and plays

a crucial role in supporting national development agendas. Consequently, the effectiveness of tax administration and the fairness of taxation policies significantly influence economic stability, public trust, and long-term development outcomes.

Despite its importance, contemporary taxation systems continue to face numerous challenges. Issues related to tax compliance, tax avoidance, administrative inefficiency, fiscal inequality, and public distrust toward government institutions remain persistent concerns in many countries, including Indonesia. Rapid economic transformation, digitalization, globalization, and the expansion of cross-border economic activities have further complicated the task of tax administration. These developments have encouraged scholars and policymakers to revisit alternative fiscal paradigms capable of balancing revenue generation with social justice and public welfare.

Long before the emergence of modern fiscal theories, Muslim scholars had already developed sophisticated frameworks for managing public finance and taxation. Among the most influential thinkers in this field was Abu Yusuf (731–798 CE), a prominent jurist of the Hanafi school and the first *Qadhi al-Qudhat* (Chief Justice) of the Abbasid Caliphate. Through his monumental work *Kitab al-Kharaj*, Abu Yusuf provided one of the earliest systematic discussions concerning taxation, public revenues, government expenditures, economic governance, and the responsibilities of rulers in managing public resources (Yuldashev, 2021).

The significance of *Kitab al-Kharaj* extends beyond its historical context because it represents an integrated framework of fiscal governance based on ethical and economic considerations. Abu Yusuf viewed taxation as a legitimate instrument for financing state functions and promoting public welfare. However, he strongly emphasized that tax collection must be conducted fairly, proportionally, and without imposing excessive burdens on taxpayers. According to Abu Yusuf, the legitimacy of taxation depends not only on its legal basis but also on its ability to uphold justice and contribute to societal prosperity (Nur, 2020).

A central aspect of Abu Yusuf's fiscal thought is the concept of *al-kharaj*, which originally referred to land taxation but evolved into a broader discussion of public revenue management. Abu Yusuf rejected arbitrary and exploitative tax practices that could discourage productivity and weaken economic activity. Instead, he advocated a taxation system based on taxpayers' actual productive capacity and economic conditions. This approach reflects an early understanding of fiscal justice, where taxation should correspond to the ability of individuals and economic sectors to contribute to state revenues without undermining their economic sustainability (Zunaidi, 2021).

The principles embedded in Abu Yusuf's concept of *al-kharaj* demonstrate remarkable relevance to contemporary discussions regarding taxation reform. Modern taxation systems increasingly emphasize fairness, taxpayer compliance, administrative transparency, and efficient revenue management. Similarly, Abu Yusuf argued that public trust in government is closely related to the integrity and accountability of fiscal administration. Excessive taxation, corruption, and abuse of authority by tax officials were viewed as factors that could reduce public welfare and weaken the legitimacy of government institutions (Amrin et al., 2021).

Recent studies have highlighted the continuing relevance of Abu Yusuf's economic thought in addressing contemporary fiscal challenges. Amani (2023) emphasizes that Abu Yusuf's economic framework is fundamentally oriented toward achieving justice and public welfare through effective state governance. Likewise, Anisa (2024) argues that Abu Yusuf's ideas regarding taxation, public finance, and economic regulation remain compatible with modern discussions concerning equitable economic development and sustainable fiscal policy. These findings suggest that classical Islamic fiscal thought can provide valuable insights for contemporary policy formulation, particularly in Muslim-majority countries seeking to strengthen the ethical foundations of economic governance.

Considering the increasing demand for a taxation system that is not only efficient but also equitable and socially responsive, examining Abu Yusuf's concept of *al-kharaj* becomes highly relevant. This study therefore aims to analyze the fundamental principles of *al-kharaj* as articulated in *Kitab al-Kharaj* and to evaluate their relevance to the modern taxation system in Indonesia. By exploring the intersections between classical Islamic fiscal thought and contemporary tax administration, this research seeks to contribute to the broader discourse on Islamic public finance and provide a normative framework for developing a taxation system that promotes fiscal justice, accountability, economic sustainability, and public welfare.

B. THEORETICAL FRAMEWORK

Islamic Economics and Public Finance

Islamic economics views economic activities as an inseparable component of a comprehensive moral, social, and spiritual system. Unlike conventional economic frameworks that often prioritize efficiency and profit maximization, Islamic economics emphasizes the realization of justice (*al-'adl*), welfare (*maslahah*), and human well-being (*falah*) as the ultimate objectives of economic life. Economic behavior is therefore not merely evaluated based on its financial outcomes but also on its ethical implications and contributions to social harmony. Within this

framework, wealth is perceived as a trust from Allah, while human beings act as stewards (*khalifah*) who are responsible for managing resources in a manner that benefits both individuals and society as a whole (Mannan, 1987).

The concept of stewardship has significant implications for economic governance and resource allocation. Since ownership is ultimately attributed to Allah, individuals are expected to utilize wealth responsibly and avoid activities that generate injustice, exploitation, or excessive inequality. Consequently, economic policies must promote equitable distribution of resources and create opportunities for all members of society to participate in economic development. This ethical orientation distinguishes Islamic economics from purely market-driven approaches by integrating moral responsibility with economic decision-making processes.

Within this framework, the state occupies a strategic position in regulating economic activities and safeguarding public interests. Islamic economic thought recognizes that markets alone may not always produce equitable outcomes; therefore, government intervention is necessary to maintain justice, prevent exploitation, and ensure the fulfillment of societal needs. The state is entrusted with the responsibility of creating an environment that supports economic productivity while simultaneously protecting vulnerable groups and promoting social welfare. This role extends beyond regulatory functions to include the management of public resources and the provision of essential services for the community.

Public finance serves as one of the primary instruments through which the state fulfills these responsibilities. Through the collection of revenues and the allocation of public expenditures, governments are able to support infrastructure development, education, healthcare, social protection, and other programs that contribute to societal welfare. In Islamic economics, public finance is not viewed merely as a technical mechanism for funding government operations but as a means of realizing justice and sustainable development. Therefore, fiscal policies should be designed to balance economic efficiency with social responsibility, ensuring that public resources are managed transparently and directed toward the achievement of collective prosperity (Wilson, 2019).

Abu Yusuf and Kitab al-Kharaj

Abu Yusuf (Ya'qub ibn Ibrahim al-Ansari, 731–798 CE) is widely recognized as one of the most influential scholars in the history of Islamic economic thought, particularly in the field of public finance. As a leading disciple of Abu Hanifah and the first *Qadhi al-Qudhat* (Chief Justice) of the Abbasid Caliphate, Abu Yusuf played a crucial role in bridging Islamic jurisprudence with practical governance. His intellectual contributions extended beyond legal matters to encompass issues of taxation, fiscal administration, public expenditure, market regulation, and state

responsibility in promoting social welfare. Through his scholarly and administrative experience, Abu Yusuf developed a comprehensive understanding of the relationship between government policy and economic prosperity, making him one of the earliest Muslim thinkers to systematically address public finance issues.

The most significant manifestation of Abu Yusuf's fiscal thought is found in his seminal work, *Kitab al-Kharaj*, which was written at the request of Caliph Harun al-Rashid as a guide for managing taxation and state administration (Nur, 2020). The book was intended to provide practical recommendations for the effective collection and utilization of public revenues while ensuring that fiscal policies remained consistent with Islamic principles of justice and welfare. Unlike many legal treatises of his time, *Kitab al-Kharaj* combined normative Islamic teachings with practical administrative guidance, making it one of the earliest comprehensive works on public finance in Islamic civilization.

The term *al-kharaj* originally referred to land taxation imposed on agricultural lands under state authority. However, Abu Yusuf expanded the discussion beyond its narrow legal meaning and developed it into a broader framework of fiscal governance encompassing taxation, revenue collection, public expenditure, and state accountability. In his view, taxation was not merely a mechanism for generating government income but a strategic instrument for maintaining economic stability, supporting public services, and ensuring the welfare of society. This broader interpretation demonstrates Abu Yusuf's sophisticated understanding of the role of fiscal policy in achieving sustainable economic development.

A central aspect of Abu Yusuf's fiscal philosophy is his insistence that tax collection should be based on productive capacity and actual economic conditions rather than arbitrary assessments. He strongly criticized oppressive taxation practices that imposed excessive burdens on farmers, merchants, and producers because such policies could discourage economic activity and ultimately reduce state revenues. According to Abu Yusuf, a fair taxation system should encourage productivity, preserve economic incentives, and protect taxpayers from exploitation. This perspective reflects an early understanding of fiscal justice and economic efficiency, principles that remain highly relevant to contemporary discussions on taxation reform and public finance management (Rosana, 2023).

Principles of Taxation According to Abu Yusuf

Several key principles characterize Abu Yusuf's fiscal thought:

Justice (*Al-'Adalah*)

Justice constitutes the fundamental principle of Abu Yusuf's fiscal thought. In *Kitab al-Kharaj*, he emphasized that taxation should be imposed fairly and proportionally according to the economic capacity of taxpayers. He opposed arbitrary

and excessive taxation because it creates injustice, reduces productivity, and weakens economic activity. For Abu Yusuf, an equitable tax system not only protects society from fiscal oppression but also promotes voluntary compliance and strengthens public trust in government, reflecting a concept similar to the modern *ability-to-pay principle* in taxation.

Public Welfare (*Maslahah*)

Abu Yusuf viewed taxation as an instrument for achieving public welfare rather than merely generating state revenue. Tax revenues should be allocated to activities that benefit society, such as infrastructure development, public services, security, and social welfare programs. The legitimacy of taxation, therefore, depends on the government's ability to utilize public funds transparently and effectively for the collective good. This welfare-oriented perspective highlights taxation as a tool for promoting social justice, reducing inequality, and supporting sustainable economic development.

Accountability (*Amanah*)

The principle of *amanah* requires government officials to manage public revenues honestly, transparently, and responsibly. Abu Yusuf regarded public funds as a trust that must be administered for the benefit of society rather than for personal or political interests. He strongly condemned corruption and abuse of authority, arguing that fiscal accountability is essential for maintaining public confidence and ensuring the effectiveness of taxation. This perspective aligns closely with contemporary principles of good governance that emphasize transparency, accountability, and institutional integrity in public financial management.

Economic Productivity

Abu Yusuf argued that taxation should support economic productivity rather than hinder it. Excessive tax burdens, in his view, discourage production, trade, and investment, ultimately reducing both economic growth and state revenues. Therefore, taxation policies should be designed to maintain incentives for productive economic activities while ensuring adequate public funding. This perspective reflects an early understanding that sustainable fiscal revenues depend on a healthy and productive economy, making tax policy an important instrument for fostering long-term economic development (Amani, 2023).

Modern Taxation System in Indonesia

Indonesia adopts a self-assessment taxation system in which taxpayers are responsible for calculating, reporting, and paying their own tax obligations. This system aims to improve voluntary compliance, administrative efficiency, and taxpayer participation while reducing the burden on tax authorities. In recent years, Indonesia has implemented various tax reforms, including digitalization of tax administration,

expansion of the tax base, and enhancement of transparency and accountability mechanisms. These reforms seek not only to increase state revenues but also to promote fiscal justice, economic growth, and public welfare, objectives that are broadly consistent with the fiscal principles articulated by Abu Yusuf.

Recent tax reforms emphasize:

1. Tax fairness.
2. Digitalization of tax administration.
3. Expansion of tax bases.
4. Increased voluntary compliance.
5. Transparency and accountability in public finance.

These objectives align with many principles articulated by Abu Yusuf more than a millennium ago (Amrin et al., 2021).

C. RESEARCH METHOD

This study employs a qualitative research design using a library research approach. The study focuses on analyzing Abu Yusuf's concept of *al-kharaj* and evaluating its relevance to Indonesia's contemporary taxation system.

Primary data are derived from *Kitab al-Kharaj* and scholarly works discussing Abu Yusuf's fiscal thought. Secondary data consist of journal articles, books, and relevant academic publications on Islamic economics and Indonesian taxation reforms.

Data collection was conducted through documentation techniques involving systematic identification, classification, and interpretation of relevant literature. Data validity was strengthened through source triangulation and critical comparison among classical and contemporary references (Hakim, 2012).

The analysis utilizes content analysis techniques to identify key concepts, themes, and relationships between Abu Yusuf's fiscal principles and modern taxation practices in Indonesia (Leavy, 2014).

D. RESULTS AND DISCUSSION

RESULTS

The analysis reveals that Abu Yusuf regarded taxation as a public trust (*amanah*) that must be administered in accordance with the principles of justice, welfare, and accountability. In *Kitab al-Kharaj*, he emphasized that the primary objective of taxation is not merely to generate state revenue but to create conditions that support social prosperity and economic stability. He viewed fiscal policy as an integral component of good governance, where the state bears responsibility for ensuring that tax collection serves the public interest rather than the interests of rulers or specific

groups. This perspective demonstrates Abu Yusuf's understanding of taxation as both an economic and ethical instrument within the broader framework of Islamic governance.

One of the most significant findings from Abu Yusuf's fiscal thought is his criticism of arbitrary and oppressive taxation practices. He strongly opposed tax policies that imposed excessive burdens on taxpayers without considering their economic conditions and productive capacities. According to Abu Yusuf, unjust taxation not only harms individual taxpayers but also weakens economic activity by reducing incentives for production, trade, and investment. Therefore, tax obligations should be determined in a manner that reflects the actual economic capabilities of taxpayers, ensuring that fiscal burdens are distributed fairly across society.

The analysis further indicates that Abu Yusuf advocated a flexible and adaptive approach to tax assessment. Rather than applying rigid taxation mechanisms, he encouraged policymakers to consider factors such as agricultural productivity, market conditions, economic fluctuations, and the welfare of local communities. This approach reflects a sophisticated understanding of economic realities, recognizing that the capacity of taxpayers to contribute to state revenues may vary across regions and periods. Such flexibility was intended to maintain economic sustainability while preventing taxation from becoming an obstacle to productive activities.

Another important finding concerns Abu Yusuf's emphasis on the professionalism and integrity of tax administration. He recognized that the effectiveness of taxation depends not only on the design of fiscal policies but also on the quality of their implementation. Consequently, he stressed the necessity of appointing competent and trustworthy officials to manage tax collection and public finances. Abu Yusuf warned that corruption, abuse of authority, and administrative misconduct could undermine public trust, reduce compliance, and ultimately weaken the fiscal capacity of the state. For this reason, he advocated strict supervision and accountability mechanisms to ensure ethical conduct among public officials.

The study also reveals Abu Yusuf's concern for the proper allocation and utilization of public revenues. He argued that tax revenues should be managed responsibly and directed toward activities that generate broad societal benefits. Among the priority areas identified in *Kitab al-Kharaj* are the development of infrastructure, maintenance of public facilities, provision of security, and support for social welfare programs. Abu Yusuf believed that effective public expenditure not only improves the quality of life of citizens but also strengthens the legitimacy of government institutions by demonstrating tangible benefits derived from taxation.

Overall, the findings demonstrate that Abu Yusuf developed a comprehensive framework for taxation that integrates fiscal efficiency with ethical responsibility and

social welfare. His approach combines principles of justice, proportionality, accountability, and economic sustainability within a coherent model of public finance. The analysis suggests that Abu Yusuf's fiscal thought extends beyond the historical context of the Abbasid period and provides valuable insights for contemporary taxation systems. His emphasis on equitable tax burdens, professional administration, and welfare-oriented public spending highlights the enduring relevance of his ideas in addressing modern challenges related to fiscal governance and sustainable economic development.

DISCUSSION

1. Fiscal Justice and Progressive Taxation

Abu Yusuf's emphasis on proportional taxation corresponds closely with contemporary discussions regarding tax equity. Indonesia's progressive income tax system reflects the principle that taxpayers with greater economic capacity should contribute more significantly to public revenues.

2. Tax Compliance and Public Trust

One of Abu Yusuf's major concerns was administrative integrity. He believed that public willingness to pay taxes depends largely on trust in government institutions. This principle remains relevant as Indonesia seeks to increase tax compliance through improved transparency and accountability.

3. Taxation and Economic Productivity

Abu Yusuf opposed taxation policies that discourage production. This perspective aligns with contemporary fiscal strategies aimed at supporting MSMEs, encouraging investment, and stimulating economic growth through targeted tax incentives.

4. Digital Tax Administration

Although Abu Yusuf lived centuries before digital technology, his emphasis on efficient and transparent tax administration is highly relevant to Indonesia's tax digitalization initiatives, including e-filing, e-invoicing, and integrated tax reporting systems.

5. Redistribution and Social Welfare

Abu Yusuf viewed taxation as a means of achieving social justice rather than merely generating revenue. This perspective resonates with modern redistributive functions of taxation aimed at reducing inequality and financing public welfare programs.

Conceptual Synthesis

The analysis demonstrates that Abu Yusuf's taxation framework rests upon four interconnected pillars:

1. Fiscal Justice.
2. Public Welfare.
3. Administrative Accountability.
4. Economic Sustainability.

These pillars closely correspond to the objectives of contemporary tax reforms in Indonesia, indicating the enduring relevance of Abu Yusuf's fiscal thought.

E. CONCLUSION

Abu Yusuf's concept of *al-kharaj* represents one of the earliest comprehensive frameworks for taxation and public finance in Islamic economic thought. His fiscal philosophy emphasizes justice, proportionality, accountability, and public welfare as the primary objectives of taxation.

The study finds substantial convergence between Abu Yusuf's taxation principles and Indonesia's contemporary tax reform agenda. Principles such as equitable taxation, administrative transparency, taxpayer protection, and welfare-oriented fiscal policy remain highly relevant in addressing current taxation challenges.

Therefore, Abu Yusuf's fiscal thought offers a valuable normative and ethical foundation for developing a modern taxation system that balances revenue generation with social justice, economic productivity, and sustainable development.

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