

## Zakat and Taxes in Islamic Overview: in terms of Benefit

Darvina<sup>1</sup>, Safrudin Halimy Kamaluddin<sup>2</sup>, Muhammad Ridho<sup>3</sup>  
<sup>1,2,3</sup> UIN Imam Bonjol Padang, Indonesia

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### Article Info

#### Article history:

Received Jun 5, 2020  
Revised Oct 5, 2020  
Accepted Dec 19, 2020

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#### Keywords:

Benefit  
Islam  
Tax  
Zakat

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### ABSTRACT

This article will discuss Zakat and taxes from an advantageous perspective. Zakat and taxes are two obligations that must be carried out by Muslims in Indonesia. This tax is charged to every citizen who should pay taxes, which are at first glance looks very contradicted to Islamic teachings. In Islamic teachings, groups of people are obliged to spend a small portion of their assets as Zakat, namely those who have been categorized as capable persons already having had *Nishab* to give Zakat. By conducting literature studies and a descriptive analysis approach, it is found that Zakat contains the hope of obtaining blessings, cleansing the soul, cultivating it with various virtues, and fostering cleanliness and benefits on the assets owned. Tax and Zakat possess the same purpose namely a source of funds to create a just and prosperous society by sustaining equitability between material and spiritual needs. Taxes are used to finance activities in the fields and sectors of development. The distribution of Zakat to *Mustahik*, especially the poor and needy people, is expected to support their economic life to help national economic growth.

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### Corresponding Author:

Darvina,  
Universitas Islam Negeri Imam Bonjol, Padang, Indonesia.  
Anduring, Kec. Kuranji, Kota Padang, Sumatera Barat 25171  
Email: vina15091999@gmail.com

## 1. INTRODUCTION

Tax is an essential thing for every country because it is the State's primary income, which dramatically influences the State treasury and other fields' payment. Apart from affecting State revenues, of course, taxes also play a role in realizing development. In-state life for a Muslim, obedience adheres to the government's obligation to pay taxes and commit to issue Zakat. It's ordered by religion; at the time of the Prophet and the Rashidin caliphs, Zakat was imposed on Muslim residents, while taxes were imposed on non-residents. Muslim. No resident is subject to Zakat and tax (Qaradawi et al., 2007, p. 22).

In determining the Law on something related to society, such as taxes, one is based on Islamic Law's public benefit. One of the ushul fiqh rules states that available services are prioritized over specific benefits. This basis can be used as a reference for tax collection, as noted by figures from the Maliki school of thought.

Al-Maslahah Mursalah is the superior argument in the form of sharia texts that do not show whether or not validity is recognized. Instead, general ideas show that the Shari'a maintains various benefits at realizing profit in every Law as it aims to eliminate fading and damage, both material and meaningful things in present or future (Ahmad & Mahmood, 2009, p. 22).

Therefore, knowledge regarding the understanding of Zakat vs. tax in Islamic Law is essential. It can be clarified for the reader in the discussion section. This paper will discuss the meaning of Zakat, tax, and the object of Zakat and tax itself. After that, the writer will describe and analyze the similarities and differences. The reference books used in this discussion are the Zakat fiqh book compiled by Yusuf Al-Qardhawi, which discusses Zakat extensively and deeply and explores the virtues of Zakat in the dimensions of worship and the economy of the people. The author also refers to a book entitled *al-Dharaib fi Nizam al-Mali al-Islami*. This book was written by Ibrahim Kharis, which discusses the position of taxation in Islam, whether it is legal or illegal, whether Zakat is in line with benefit within a specific time under Maqasid Shari'ah or not. Also, the author refers to scientific journals related to these two discussions. This paper's novelty is that the benefit in the shari'ah is used as an analysis tool for taxes that are considered illegal under the arguments of sharia', which are often used as a means of oppression. But the authors view from another dimension.

## 2. RESEARCH METHOD

In this article, the authors conducted a literature study by examining some of the literature related to Zakat and taxes. In the method of comparative descriptive analysis by comparing between Zakat and tax in terms of benefit. This discussion examines the difference between theory and reality. The solution in the form of the benefits that are expected to be realized will be found.

## 3. RESULTS AND DISCUSSION

### Understanding Zakat According to Islamic Law

Zakat is a masdar (the origin of the word) of Zakat, which means blessing, growing clean, and sound. Another opinion says that the basic word zakat means increasing and growing. According to terminology, Zakat means a certain amount of property that Allah obliged to be submitted to the person who is entitled, besides means spending a certain amount.

The Maliki school defines Zakat by issuing a particular part of the unique assets that have reached the *nishab* (the quantity limit that requires Zakat) to those entitled to receive it (*mustahiqq*). With a record, ownership is full and comes *haul* (a year of payment of Zakat), not mining and agricultural goods. The Hanafi school of thought defines Zakat by making some particular assets into unique properties, determined by the Shari'ah because of Allah SWT. The Shafii school defines Zakat as an expression for the discharge of property or body uniquely. Meanwhile, the Hanbali school represents Zakat with the obligatory rights (excluded) of particular special groups' assets.

According to Nawawi, the amount spent from wealth is called Zakat because what is spent "adds a lot, makes it more meaningful and protects wealth from destruction." Meanwhile, according to Ibn Taymiyah, the soul of a person who gives Zakat will be clean, and his wealth will be neat, clean, and have an increased meaning. This means that the definition of growth and development is not only meant for wealth but goes beyond that. According to Law no. 38 of 1999, what is meant by Zakat is assets that must be set aside by a Muslim or an entity owned by Muslim following religious provisions to be given to those entitled to receive it. Zakat is an individual right required by Allah for the Muslims' assets, which are designated for the poor and other *Mustahik*, as a sign of gratitude for Allah's blessings and to get closer to Allah al-Mighty and to cleanse themselves of their assets (Kailani & Slama, 2020).

Contemporary Islamic economic thinkers define Zakat as assets that have been determined by the government or authorized officials, to the general public or individuals that are binding, final, without

receiving certain rewards by the government in accordance with the ability of the property owners, which are allocated to meet the needs of the eight groups determined by the Koran, as well as to meet the political demands for Islamic finance (Kharis, 2014, p. 26).

### 3.1 Among Sources of State Income

the sources of state income that had occurred during the Prophet Sallallahu Alayhi wa salam were:

- a. Zakat, which is the obligation of every Muslim who has assets to reach his *nishab*. Besides, the owner of the property has the right to pay his own Zakat and give it to those in need, and the ruler also has the right to withdraw Zakat from Muslims who have property, especially if they refuse it, then the Zakat is collected by the zakat officials (*amil*) assigned by the leader, and distributed following the provisions stipulated by Allah in the Al-Quran Surah At-Taubah: 60. The presence can be this of *amil* zakat assigned by both Muslims' leaders, which occurred during the time of the Prophet PBUH. or the next generation (Sali et al., 2020).
- b. An inheritance that cannot be divided. In the science of inheritance (*faraid*) there is a discussion of undivided assets. Two opinions are famous among *faraid* experts. The first opinion must be returned to each of the heirs-their closeness to the deceased and being considered, except for one of the wives or husbands. The second opinion said that all assets that are not divided/excess are then returned to the Baitul Mall/state treasury. However, one day the excess property cannot be returned to the respective heirs; for example, if someone dies and the heir is a widow, the widow gets 1/6 of the right, and the rest - the tiger doesn't want to - must be returned to *Baitul Mal*.
- c. *Jizyah* is property/tribute taken from unbelievers who are allowed to live in an Islamic country to guarantee their security.
- d. *Ganimah* and *fai*'. *Ghanimah* is the property of the infidels (*al-harbi*) controlled by the Muslims in the presence of war. Meanwhile, *fai*' is the property of the *kafir al-harbi*, who was left behind and regulated by the Muslims without any war. Allah has determined *Ghanimah* for its distribution in Al-Qur'an surah Al-Anfal: 41, which is 4/5 for the troops of war while 1/5 is left for Allah, His Messenger, the Prophet's relatives, the orphans, the poor, and *Ibnu Sabil*. And the channeling is through *Baitul Mall*. Meanwhile, *fai*' is divided as in Al-Qur'an surah Al-Hashr: 7, that is, everything is for Allah, His Messenger, the Prophet's relatives, the orphans, the poor, and *ibn sabil*. And distribution (also) through the mall (Meirison, 2019).
- e. *Kharaj*, we have explained this in the point: Is there a land tax in Islam?", Above. 6. *Sadaqah tatawwu*, namely the people voluntarily donating to the State, is used for the common interest.
- f. Mining products and the like. Or from other income that can support the government's budget needs, other than payment by tyranny, such as state-owned enterprises.

### 3.2 Understanding Taxes According to Islamic Law

Etymologically, tax in Arabic is known as *Adh-daribah*, which comes from the root word *daraba*, *yadribu*, *darban*, which means: to oblige, determine, determine, beat, explain, or impose, and others. *Dharaba* is the form of the verb (*fi "il*), while the noun form (*Ism*) is *daribah*, which can be interpreted as a burden. It is called a disadvantage because it is an additional obligation on assets other than Zakat so that in its implementation, it will be felt like a burden (Gusfahmi, 2011, p. 28).

Meanwhile, according to Islamic legal experts in defining taxes are:

- a. Johansen defined taxes as levies drawn from tax collectors' people (JOHANSEN, 2018, p. 45).
- b. Qardhawi defines tax as an obligation determined on the Taxpayer, which must be deposited to the State following the provisions, without getting performance back from the State. The results are to finance general expenses on the one hand and to realize some economic, social, political goals, and other destinations the State wishes to achieve (Qaradawi et al., 2007, p. 999).

Zallum and Gusfahmi argue that taxes are assets that Allah al-Mighty obliged to Muslims to finance the various needs and expenditure items required of them in *Baitul Mal*'s condition; there is no money or assets. From these multiple definitions, it appears that the explanations put forward by Qardhawi are still secular because there are no elements of Sharia in them. Whereas the purpose of tax according to Zallum is closer and more precise to the values of Sharia, because in the definition he put forward, there are five crucial elements of tax according to Sharia, namely:

- a. Required by Allah Almighty.
- b. The object is property. The subjects are wealthy Muslims.

- c. The goal is to finance the needs of the State.
- d. Implemented because of an emergency (extraordinary), which must be addressed by Ulil Amri (government). These four essential elements, in line with the principles of State revenue according to the Islamic Economic System, must fulfill four parts, namely:
  - 1) There must be nash (Quran and Hadith) who ordered every source of income and collection.
  - 2) There is a separation of sources of acceptance from Muslims and non-Muslims.
  - 3) The system of collecting Zakat and taxes must ensure that the rich and affluent who have the advantages alone bear the main burden.
  - 4) There are demands for the general benefit of tax characteristics, according to Sharia.

There are several provisions on tax (*dharibah*) according to Islamic Sharia, which at the same time distinguish it from taxes in the capitalist system (non-Islamic) characteristics of tax according to Sharia, namely:

- a. Tax (shariah) is temporary, not continuous, can only be collected when in Baitul mal there is no property or less. When Baitul mal is replenished, the tax liability can be abolished. Unlike Zakat, which is still collected, there are no more parties in need (*mustahik*). While non-Islamic tax (*tax*) is eternal.
- b. Taxes (shariah) should only be collected for financing, which is an obligation for the Muslims, and to the extent that the amount required for the funding compulsory should not be more. According to non-Islamic (tax), the tax is intended for all citizens without distinguishing religion.
- c. Taxes (*daribah*) are only taken from Muslims, not non-Muslims because *daribah* is collected to finance the needs that become an obligation for Muslims.
- d. Taxes (*daribah*) are only collected from wealthy Muslims, not collected from other than.
- e. Tax (*daribah*) is only collected following the required amount of financing, no more.
- f. Tax (*Dharibah*) can be removed when it is no longer needed.

Requirements for Tax Collection according to Sharia:

According to Qardhawi Pajak, which is recognized in the history of Islamic fiqh and the justified system must meet several conditions: The assets (taxes) collected are needed. There are no other sources that can be expected. The surcharge can be levied if the State needs funds, while other sources are not obtained.

Some scholars require they collect taxes if Baitul Mal is empty. If the tax is needed and there is no other adequate source, then the tax collection may be mandatory with the terms. But it should be noted, and the burden must be fair and not burdensome. Do not cause complaints from the public (Gusfahmi, 2011, p. 77).

Fairness in tax collection is based on economic, social considerations and the people's needs and development. The distribution of tax proceeds must also be fair and not polluted by corruption, collusion, and nepotism elements. Taxes should be used to finance the interests of the people, not for immorality or lust. Tax proceeds should be used in the public interest, not for the group's benefit (party), not for the rulers' desires, personal interests, the luxuries of the families of officials and those close to them. Therefore, the Quran pays attention to the target zakat in detail and should not be a game of passion, greed, or Money Politic benefit. There is the approval of experts or scholars of character (Junus, 1966). The head of State, deputy, governor, or local government shall not act alone to require taxes and determine the amount unless it is consulted and obtained by experts and scholars in the community. Because basically, a person's property is unlawfully disturbed, and the property is free from various burdens and dependents. Still, if there is a need for public benefit, it must be discussed with experts, including scholars (Sali, 2019).

### 3.3 Subjects and Objects of Zakat and Taxes

- a. The subject of Zakat and taxes

The subject of Zakat is the Muslims who have enough wealth *Nisab*, which is called the term *A-Muzakkiy* in Islamic Law. While the matter of tax has been stipulated in the Law of The Republic of Indonesia number 7 of 1983, Chapter II Article 2, paragraphs 1 and 2 reads: The subject of tax is a person or individual inheritance that has not been divided as a unity in place of the rightful, a body consisting of a limited liability company, a communion company, a state and local-owned enterprise with the name and in any form, an individual alliance or other association, a firm, a cooperative association, a foundation or institution and a permanent establishment (Zuhaili, 2002, p. 76).

The tax subject consists of domestic and foreign taxes, namely tax subjects not residing, not established, or not domiciled in Indonesia, who can receive or earn income from Indonesia. However, the issue of taxes has been determined since the beginning of Islam's development, which only includes Muslims (Ummulkhayr et al., 2017). Ahlu Dzimmi and Ahlu Harbi, still tax provisions that have been enacted by the Indonesian government, are not contrary to Islamic Law because the taxes that have been collected from the Taxpayer are used to improve the welfare of the population, which is one of the targets of Islamic teachings.

b. *Zakat and Tax Objects*

The object of Zakat is the wealth of Muslims both agreed and disputed by the Fuqaha' among others: Gold and Silver (currency), Business goods, Crops (agriculture and plantations), mining products from *Rikaz*, and professional income (salaries, wages, and honorariums), but the object of the tax is income that is any additional economic capability received or obtained by taxpayers both from Indonesia and from outside Indonesia. it can be used for consumption or increase the wealth of taxpayers concerned by name and in any form, including in it (Fakhruddin & Indonesia, 2008, p. 67). What is meant by income as tax above is still spelled out in other parts of the Law? Nevertheless, in this description, it is deliberately not loaded because it is only intended as a comparison material with the implementation of taxes in the early days of Islamic development. The object of taxation was limited to business property, agriculture, and plantation farms. However, it is not contrary to the tax object set out in the Act, except that it is only a development of what has existed by the current economic expansion (Dr. Anwar, 2017, p. 45).

### 3.4 Equations and Difference between Zakat and Pinvite in Islam

Can be quoted with several points of similarity between Zakat and taxes:

- a. There is an element of compulsion to issue
- b. Both are deposited for government institutions (in Zakat knew *Amil zakat*)
- c. The government does not give a particular reward to the giver.
- d. Have societal, economic, and political goals in addition to financial objectives.

As for the different aspects:

- a. In terms of name and etiquette, that gives different motivations. Zakat: holy, growing. Tax (*dharaba*):tribute.
- b. The fact and purpose of Zakat are also associated with the problem of worship to approach yourself to God.
- c. Regarding to nisab limits and their provisions. Nisab Zakat has been determined by the Creator of Sharia, which can not be reduced or added by anyone. While on taxes, this can change following government policy.
- d. Regarding its sustainability and continuity, Zakat is fixed and continuous, while taxes can be inconsistent.
- e. Regarding its expenditure, the target of Zakat has been clear and straightforward. Taxes on state general expenditures.
- f. Its relationship with the ruler, the Taxpayer relationship, is very close and depends on the ruler. Obligatory Zakat related to his God. If the ruler does not play a role, the individual can take it out individually.
- g. Purpose and purpose, Zakat has a higher spiritual and moral sense than taxes.

Another apparent difference between taxes and Zakat is among them:

- a. Alms are only for the poor and the needy, and those err. And Allah is All-Clear, All-Knower.
- b. Zakat applies to the Muslims only because the Zakat serves to purify the culprits, and we can't say to the infidels because the infidels will not become holy but must believe first. While the tax applies to the infidels who live in the land of the Muslims
- c. What is removed by the Messenger of Allah ' PBUH about the withdrawal of one-tenth of human property is a tax commonly withdrawn by the Gentiles. Zakat is not a tax because Zakat is part of the stuff that must be removed by the imam/leader and returned/given to the people who are entitled.
- d. Zakat is one form of Islamic Sharia exemplified by the Messenger of Allaah PBUH, while the tax is the sunnah of the Gentiles whose origins are usually levied by the kings of Arabia or non-Arabs, and among their habits is to withdraw a tenth of the tax of human merchandise through/pass through the area of power

Table 1. Equality between Zakat and tax

<i>Description</i>	<i>Zakat</i>	<i>Tax</i>
<i>Elements of coercion</i>	<i>At-Taubah: 103 and fought At the time of Abu Bakr's caliphate</i>	<i>warnings and foreclosures</i>
<i>Managing items</i>	<i>Amil Zakat Agency (BAZ)</i>	<i>Dirjen Pajak, KPPN</i>
<i>Goal</i>	<i>Community welfare</i>	<i>"Welfare development."</i>
<i>Rewards</i>	<i>no reward</i>	<i>no reward</i>

Table 2. Difference between Zakat and tax

<i>Name</i>	<i>Zakat</i>	<i>Tax</i>
<i>Legal basis</i>	<i>Al-Qur'an and al-Hadith</i>	<i>&amp; PP Laws.</i>
<i>Nature</i>	<i>State Obligations</i>	<i>Religious Obligations</i>
<i>Subject</i>	<i>Muslims only</i>	<i>All citizens</i>
<i>Conditions</i>	<i>From the maker of shari'a (Allah)</i>	<i>Policies and powers of the ruler</i>
<i>Sustainability and sustainability</i>	<i>Fixed and continuous</i>	<i>Exists while necessary and disappears when not needed</i>
<i>Relationship with the Ruler</i>	<i>His relationship with God</i>	<i>His relationship with the government</i>

Based on the above points, it can be said that "zakat is worship and tax all at once." As a tax, Zakat is an obligation in the form of property whose management is carried out by the State. The State asks for it by force, and if one does not want to pay it voluntarily, then the proceeds are used to finance projects for the benefit of the **community**.

### 3.5 Purpose of Tax and Zakat

The purpose of tax and the meaning of Zakat have something in common, namely as a source of funds to realize a just and prosperous society that is equitable and sustainable between material and spiritual needs. Taxes are used to finance activities in the field, and the development sector, as well as the utilization of zakat funds, can be channeled to develop activities that are adjusted to the allocation of zakat recipients, such as economic development, transportation, and tourism, increasing religious practice, educational sector, young generation and culture, health development, social welfare guarantee, women's role sector, growth in the field of politics, government apparatus and foreign Law.

## 4 CONCLUSION

As mentioned, Zakat is one of Islam's pillars, a *maaliyah* worship that has a crucial position in building society. Taxes are part of a person's property or entity issued to the State by the Taxpayer each year. Etymologically, the tax in Arabic is known as Ad-daribah, which comes from the essential words *daraba*, *yadribu*, *dharban*, which means: oblige, establish, determine, hit, explain, or impose, and others. *Daraba* is a form of the verb (fi "il), while the noun form (*Ism*) is *Daribah*, which can be interpreted as load. It is called a burden because it is an additional obligation on property other than Zakat to feel like a burden in its implementation.

Meanwhile, according to Islamic Law, experts in defining taxes are: Fawaz describes taxes as levies drawn from the people by tax pullers. Taxes as obligations set against taxpayers, which must be deposited to the State following the provisions, without obtaining achievements back from the State, and the result to finance public expenditures on the one hand and to realize some of the economic, social, political, and other objectives that the State wants to achieve. It can be concluded that between the Law of tax payment and the payment of Zakat, there are several similarities and differences. After some opinions from *fuqaha'* experts related to Zakat or taxes' amount, taxes and Zakat are only compared to thinly.

Public interest. Likewise, tax funds in the center and the region (provinces, districts/cities) that have been collected through the State Budget and or APBD can be allocated for the construction of worship facilities such as mosques, churches, temples, and others. This is justified according to government rules and God's rules. Technically, both opinions above seem to be. When viewed in terms of operational techniques, the second opinion is more effective because it has forced power but is not guaranteed independence. While the first opinion is technically less useful because it has no force, institutional autonomy is more assured of authority. Despite its advantages and shortcomings, it is clear that Zakat must be managed professionally and empowered. And the distribution must also be on target following its designation.

Likewise, taxes collected, organized, and used for purposes have been determined by the government without the need for requirements as desired by Islam. However, there are similarities; if the person affected by taxes or the obligatory Zakat has handed over his obligations to the State, then that obligation has been fulfilled. Of the many similarities between the two can be drawn a meeting point for the possibilities of being united Zakat to taxes or vice versa, then taken into account as having fulfilled obligations at once. If it can be taken at least by tax officers or *'amilin* to Zakat Payer, these possibilities can calculate the tax burden that must be deposited to the state treasury based on the receipt of existing taxpayer payments. So the officer received the handover of Zakat from the *muzakki* (Zakat Payer) and booked in the name of Zakat. Then he received a tax amount of the total tax liability minus the amount paid in the name of Zakat. Hikmah and The Purpose of Distribution of Zakat funds and Taxes for the Construction of Mosques stated above that after the zakat funds are collected, alternative management can be utilized through industrial projects, home industries, and others that are profitable, then from the results of its utilization is finally distributed to the Zakat Recipients and following the provisions of al-Taubah: 60, which is interpreted contextually, which is technically determined on a priority scale by selecting one of the eight *ashnaf* that exist.

Similarly, tax funds coordinated by the government (Tax Service) are basically used for development, including the construction of worship facilities (mosques). Thus, the wisdom and purpose of Zakat (including taxes) for the benefit and benefit of human life, both mentally, spiritually, and material (worldly). The wisdom and meaning of Zakat (including taxes) in the eyes of scholars, in general, there are at least two implications, especially for *muzakki*, namely: First, for personal life, such as sanctification of the soul from stingy nature, fond of charity, reducing *hubbu al-dunya* (crazy about the world), and love for fellow human beings (*dhu'afa*). Second, for social life in a broad sense, such as minimizing the glaring gap between the rich and the rich, social security can be realized, and other social problems. The construction of mosques carried out by the community aims to provide comfort and enjoyment of worship to God. Mosque existence as a public means of worship of Muslims and the means of social activities needed by Muslims in general. Sofyan Syafri Harahap asserted that "nowadays we see the mosque not only as a place of prayer but also a place to provide religious and general education, organizational meetings, shops, and even martial arts, sports, arts, weddings and the inauguration of *walimatul 'urus*." Thus, the purpose of building a mosque through zakat funds and or taxes is anything that can benefit and benefit the whole community can be justified by the rules of the products of God and His Messenger (in this case *Uli al-Amri*, the government).

#### **ACKNOWLEDGEMENTS**

Praise be to thank God, the creator of all nature and all human actions. This article can also be completed thanks to the help of our Dean at the Faculty of Ushuluddin, the support of friends who participated in the preparation of this article, namely Yogi Prasetya and Mr. Dr. Safrudin Halimy Kamaluddin MA as the chairman of BAZNAZ Padang City.

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