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TAX-ZAKAT RELATIONSHIP IN ISLAMIC LAW

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ABSTRACT

The relationship between zakat and tax in Islamic law has been a subject of scholarly debate due to their overlapping economic functions and distinct religious foundations. This study investigates the historical development of zakat and tax, focusing on their similarities and differences within Islamic economic thought. The research highlights that zakat, as one of the five pillars of Islam, was initially state-administered but later evolved into an individual responsibility, while tax emerged as a state-enforced financial obligation. Using a comparative analysis, this paper investigates the theoretical and practical aspects of zakat and tax, focusing on their legal definitions, collection mechanisms, and economic impacts. The findings indicate that although both serve as financial tools for wealth redistribution and social welfare, zakat is divinely mandated with fixed rates and designated recipients, whereas tax is state-imposed, flexible, and adjustable according to fiscal policies. The study suggests that while zakat inspired tax models could enhance equity in modern economies, their theological distinctions must be preserved.

Keywords: zakat; tax; Islamic law; state revenue; fiscal policy.

INTRODUCTION

Tax has historically been one of the fundamental instruments shaping the economic structures of states. Taxes, collected in various forms to finance public services and maintain social order, play a crucial role in ensuring the sustainability of government administration. In Islamic history, the concept of tax has been closely linked to the practice of zakat, making it a subject of scholarly and jurisprudential debate. Zakat, one of the five fundamental pillars of Islam, is not merely a financial obligation but also a mechanism that promotes social solidarity. In this regard, zakat provides a clear framework for the financial responsibilities of Muslim societies. However, with the diversification of state revenues and changing economic conditions, the distinctions between zakat and tax have become more pronounced over time.

In early Islamic societies, particularly during the time of Prophet Muhammad (PBUH), zakat was collected by the state and distributed to eligible recipients in accordance with predetermined rates. However, as Islamic states expanded and their economic structures became more complex, additional revenue sources such as *anfal* (war spoils), *kharaj* (land taxes) and *jizya* (a fee for protection provided by the Muslim ruler to non-Muslims) emerged. From the caliphate of Umar onwards, new financial policies were introduced, and by the Abbasid period, zakat was increasingly regarded as an individual responsibility rather than a state-administered tax. This evolution led to divergent scholarly perspectives on whether zakat and tax should be considered separate or overlapping financial obligations.

Today, the relationship between zakat and tax remains a debated issue. Some scholars argue that zakat functions as a form of religious tax and should be integrated into modern state revenue systems, while others emphasize that zakat is purely a religious duty and a voluntary obligation aimed at social welfare. This study traces the historical development of zakat and tax, highlighting their key similarities and differences. By exploring zakat's role in state revenues, its legal definition in Islamic jurisprudence, and its comparison with modern tax systems, this paper aims to provide a comprehensive analysis of the position of these two financial obligations within Islamic economic thought.

LITERATURE REVIEW

The relationship between zakat and tax has been the subject of growing scholarly interest, particularly in the context of Muslim-majority countries where both systems coexist. Numerous studies have explored the potential of zakat to function alongside, or even as an alternative to, modern taxation systems. This literature reveals diverse approaches, ranging from empirical analyses of public perception to theoretical examinations grounded in Islamic jurisprudence and fiscal sociology.

One key area of exploration concerns public perceptions of zakat as a complement or alternative to conventional tax. Fikri et al. (2021) conducted a comparative study in Indonesia and Malaysia, employing demographic analysis, Exploratory Factor Analysis (EFA), and Structural Equation Modeling (SEM) to identify the determinants that shape Muslim attitudes toward zakat as a tax reduction tool. Their findings reveal that knowledge of tax systems, religious commitment, and perceived service quality play critical roles in shaping these perceptions. Similarly, Wijayanti et al. (2022) used responses from academicians and managers to demonstrate that formal tax deductibility of zakat in Malaysia correlates with higher tax compliance, compared to Indonesia. The study attributes this to institutional clarity and public policy support, which reinforce dual compliance.

Beyond public attitudes, researchers have also investigated the broader fiscal and ethical implications of integrating zakat into national economic systems. Jahan (2021) frames zakat as a cornerstone of socially responsible finance, arguing for its potential to complement conventional tax systems through poverty alleviation and equitable wealth distribution. From a more comparative perspective, Gueydi (2022) evaluates zakat against conventional tax principles such as ability-to-pay, equity, and compliance. He argues that zakat aligns well with these principles and even outperforms conventional tax systems in areas such as inflation adjustment and ethical grounding.

The institutionalization of zakat is another recurring theme in the literature. Marpaung (2020) highlights the legal and social tension experienced by Muslim taxpayers in Indonesia, who are obliged to pay both zakat and taxes. He advocates for policies that allow zakat payments to be deducted from taxable income, thereby easing the dual burden. Mohamed and Abdulrohim (2025) build upon this perspective by proposing a Hybrid Integration Framework, emphasizing the need for legal recognition, taxpayer autonomy, and digital oversight. Their approach underscores the importance of aligning religious and civic duties to enhance overall fiscal compliance.

Other scholars have focused on the spiritual and socio-economic distinctions between zakat and tax. Darvina et al. (2020) contrast the moral underpinnings of zakat with the civic nature of tax, emphasizing their complementary roles in Islamic societies. Likewise, Pratama et al. (2024) highlight ongoing challenges such as transparency and fairness, which continue to complicate efforts to unify both instruments under a coherent fiscal policy. Meanwhile, Yusoff (2013) presents zakat as a counter-cyclical fiscal tool that could be strategically adjusted to stabilize economies during booms and recessions, functioning similarly to discretionary tax policies.

Emerging literature has also considered zakat's role within broader Islamic fiscal ethics. Oktafia et al. (2023) emphasize the synergistic role of zakat, waqf, and *sadaqah* in fostering inclusive economic development. Their research suggests that value-based policy models grounded in Islamic teachings can offer a sustainable alternative to interest-driven fiscal paradigms. From a social justice lens, AlMatar (2015) compares the redistributive effects of zakat and tax, noting that while zakat imposes a greater burden on the wealthy by targeting accumulated wealth, modern tax systems also address inequality through instruments like capital gains and inheritance taxes. However, he cautions that zakat's divine rigidity may pose challenges in adapting to modern socio-economic contexts.

Finally, the distinction between zakat and tax in terms of objectives, eligibility, and enforcement mechanisms is critical. Abu Bakar (2015) stresses the importance of public education in enhancing compliance, noting that a clearer understanding of these differences can foster integrated fiscal behavior. Bahri (2017) frames zakat as a multidimensional obligation spiritual, social and economic which, if managed professionally, could significantly enhance societal welfare. This study presents three conceptual models regarding the relationship between zakat and tax, ranging from complete overlap to full separation. By emphasizing the need for stronger institutional governance and stakeholder engagement, the research advocates for a reformed zakat management framework that aligns religious obligations with national fiscal objectives.

In summary, the literature reveals a complex yet promising relationship between zakat and tax. While challenges persist in areas such as policy integration, compliance, and conceptual clarity, many studies underscore the potential for a complementary framework that respects Islamic moral values while fulfilling modern fiscal demands.

METHODOLOGY, SCOPE AND PURPOSE

This study adopts a qualitative and conceptual research approach, grounded primarily in classical and contemporary sources of Islamic jurisprudence (fiqh) and public finance. Rather than employing empirical or statistical methods, the analysis is based on doctrinal interpretation and normative comparison, which are appropriate for exploring legal and theological concepts such as zakat and tax.

The primary objective is to investigate the relationship between zakat and tax from both a historical and theoretical perspective, focusing on their similarities, differences, and implications for contemporary fiscal policy in Muslim societies. In this context, zakat, charity, almsgiving and tax are considered through comparative and historical analysis, emphasizing their legal bases, collection mechanisms, fiscal roles, and allocation principles.

Methodologically, the study utilizes a deductive reasoning model supported by textual analysis of Qur'anic verses, prophetic traditions (hadith), and classical jurisprudential works such as *Kitāb al-Amwāl*, *al-Kharāj*, and *Ahkām al-Sultāniyya*. The research also incorporates modern legal and fiscal literature to contextualize the debate within the structure of the modern state.

This study integrates perspectives from multiple disciplines, Islamic Law, Public Finance, and Political Science, to build a multidimensional understanding of zakat and tax systems. This interdisciplinary lens ensures a richer conceptual evaluation, enabling the study to bridge historical interpretations with contemporary policy debates. The scope of the study covers both classical Islamic fiscal history and modern legal discourse. In particular, it evaluates how the fiscal identity of zakat has evolved from being a state-administered obligation in the early Islamic period to a largely individual responsibility, and how this shift influences current debates about its legal status vis-a-vis modern taxation.

In this context, the paper will present the view that tax and zakat are essentially the same, then discusses the opposing view that they are fundamentally different. It subsequently discusses the major similarities and differences between the two concepts. The paper concludes with a general evaluation based on the comparative analysis presented.

The View That Tax and Zakat Are Same

In the first three centuries of Islam, there was no debate over whether tax and zakat were distinct or identical. Zakat was made obligatory in Medina in the 2nd year of Hijra and was fully established in the 9th year with the explicit rulings of *Surah At-Tawbah* (9:60). The Prophet's (PBUH) practices determined the obligations, rates, subject matter, collection, and distribution of zakat (Erkal, 2009).

During the Ridda Wars under Caliph Abu Bakr, no alternative zakat policies were implemented. Under Caliph Umar, with the conquests of Iraq, Iran (especially Sevad lands), Syria, and Egypt, additional state revenues emerged, including *anfal*, *khums* (one-fifth of war spoils), *fay'* (war spoils obtained without war), *jizya* and *kharaj*. Despite these, no separate tax was imposed on Muslims beyond zakat, which was entirely collected and managed by the state (Erkal, 2009).

Revenue sources such as *fay'*, *jizya*, and *kharaj* enabled the continuation of stipends (atiyya) initiated under Abu Bakr and systematized by Umar, extending into the early Abbasid period. However, under Caliph Uthman, as the state expanded and zakat collection efficiency declined in certain regions, a distinction between *zahiri* (apparent) and *batini* (non-apparent) wealth was introduced. The state continued to collect zakat from *zahiri* assets, while *batini* zakat was left to individual conscience (Erkal, 2009).

During the Umayyad era, financial irregularities led Caliph Umar ibn Abd al-Aziz to restore zakat policies to those practiced by the Prophet and Caliph Umar. Revenue from conquests and kharaj persisted, preventing the need for additional taxes on Muslims. The Abbasids maintained similar policies, utilizing war spoils, land taxes, and zakat while differentiating between *zahiri* and *batini* wealth (Erkal, 2009).

Classical Islamic finance texts such as Kitab al-Amwal, Kitab al-Kharaj, and Ahkam al-Sultaniyya indicate that no separate tax was imposed on Muslims beyond zakat, reinforcing the perception that tax and zakat were effectively synonymous during the first three centuries of Islam (Erkal, 2009).

Today, the view equating tax with zakat is less prevalent. Tuğ (2012) argues for this position in The Emergence of Islamic Tax Law. Hamidullah (2004) suggests that pre-Hijra charitable contributions evolved into state-administered taxes and public obligations. Classical scholars like Ibn Hazm explicitly regarded zakat as a standard tax and argued that new taxes could be introduced or existing zakat rates increased when necessary. Similarly, Siddiqi (1980) states that “zakat is a mandatory tax imposed by the Islamic State on Muslim citizens" and discusses "the expenditure of zakat tax.” Aghnides (2003) also classified zakat as a tax but adhered to classical Islamic jurisprudence when defining taxable assets and their allocation. Many other scholars have made similar arguments, influenced by modern fiscal theory, advocating for zakat as the primary and obligatory tax in an Islamic state.

The contemporary challenge lies in debating fundamental aspects such as spending categories defined by scripture, *nisab* (minimum wealth threshold for zakat) thresholds, and tax rates across different assets. However, the aforementioned scholars do not challenge the traditional *nisab* and designated expenditure categories established by Islamic jurisprudence.

The View That Tax and Zakat Are Separate

With the cessation of conquests in Islamic states, the reduction of spoils of war, and increasing state expenditures, additional revenue sources became necessary. As a result, alongside zakat, various customary taxes were imposed on the populace.

From early Islamic sources, a clear distinction was made between zakat and other state revenues, particularly regarding their allocation. Abu Yusuf (1302) emphasized that zakat funds should not be mixed with other revenues, as their expenditure differed significantly. He advised against entrusting the collection of zakat to tax officials. Similarly, Abu Ubayd (1981) asserted that zakat was strictly allocated to eight categories and could not be used elsewhere, unlike *khums*, which was at the discretion of the ruler.

Mawardi (2015) highlighted that zakat, taken from Muslims to purify their wealth, differed from fay' (revenues from non-Muslims) and war spoils. Zakat had fixed allocation rules, while fay' and spoils were managed according to state needs. He also noted that taxpayers could directly distribute their zakat to beneficiaries, whereas fay' and spoils were state-controlled.

Merginani (2006) distinguished between zakat, *ushr* (extracting one-tenth of zakat from the production of agricultural land), and kharaj, considering kharaj a land tax imposed solely on non-Muslims, while *ushr* shared characteristics of both zakat and land tax, leaning more toward the latter. Ibn Abidin (1984) structured state revenues into distinct categories, ensuring that zakat and *ushr* remained separate from kharaj and *jizya*. This prevented financial intermingling and ensured proper allocation. Bigiyef (2019) criticized equating zakat with tax, arguing that while taxes were imposed in return for state services, zakat was a religious duty, requiring sincerity and devoid of transactional benefits.

Yusuf el-Karadâvî (1984) elaborated on the theoretical differences between zakat and tax, stating that taxes were based on legal theories of mutual contract or state sovereignty, whereas zakat was founded on religious principles such as general obligation, stewardship, social solidarity, and Muslim brotherhood. He argued that state infrastructure projects (e.g., roads, bridges, and public buildings) should not be funded through zakat but through other revenues like *fay'* and spoils, as was the case in early Islamic governance.

Ibn Abidin (1984) acknowledged the legitimacy of *nawaib* (additional taxes) when state revenues were insufficient. These taxes were justified for military defense, public infrastructure, and social welfare. Briefly, while zakat and other Islamic revenues (*jizya*, *kharaj*, etc.) were distinct, legitimate rulers could impose additional taxes if their use was lawful. Such taxes were referred to as customary taxes (urfi) (Kenanoğlu, 2012).

The critical question was whether the state could levy taxes beyond zakat. Some scholars opposed this, yet many allowed it under exceptional circumstances, such as natural disasters, wars, or severe budgetary constraints. Based on the principle that "what is necessary to fulfill an obligation becomes obligatory," additional tax was deemed lawful (Karadâvî, 1984).

Prominent scholars, including Serahsî (1982), Gazzâlî, and Şatıbî (2008), permitted tax when essential for state security. They emphasized that a state's failure to secure funds for military and public welfare could lead to greater harm. Gazzâlî (2006) noted that if state funds were insufficient, rulers could impose taxes on the wealthy to maintain national defense. During the Mongol invasions (1260), Izz al-Din ibn Abd al-Salam (2013) permitted tax for military defense but required rulers to exhaust all other financial resources first. Similarly, Imam Nawawi (1984) refused to endorse tax until state officials reduced luxury expenditures.

Islamic scholars largely supported additional taxes when necessary, with the condition that the state treasury was depleted. This cautious stance aimed to prevent unjust taxation. Qaradawi concluded that when tax was the only means to fulfill essential obligations, it was not just permissible but obligatory (Karadâvî, 1984).

In our study, the similarities and differences between tax and zakat will be discussed, based on the view that although they have many similarities to taxes, they are different in nature.

Similarities Between Tax and Zakat

Throughout history, tax has become a legal obligation enforced by the state, with non-compliance leading to penalties, including fines and imprisonment. Taxes are indispensable for state survival and serve as the most stable source of government revenue. Zakat shares this mandatory nature with tax. During the caliphate of Abu Bakr, those who refused to pay zakat to the central authority in Medina faced military action, known as the Ridda Wars. Islamic scholars unanimously agree that the state is responsible for collecting zakat on apparent assets, and if hidden assets are suspected to be undeclared, the state has the authority to forcibly collect them (Karadâvî, 1984).

a. Protection and Justification

Another similarity is the protective role of the state. The state's right to collect zakat is linked to its duty to protect individuals and their assets. Similar justifications apply to *ushr* and kharaj, as the state ensures security in exchange for these levies. Muslims transporting trade goods beyond urban areas or grazing livestock in open lands require state protection, justifying zakat collection on such assets. Likewise, *dhimmis* (non-Muslim citizens) need state protection even more due to their vulnerable status, making tax on their wealth a necessity (Serahsi, 1982).

A wealthy Muslim living in a non-Muslim territory (*dar al-harb*), where they do not benefit from Islamic state protection, is not required to pay zakat to an Islamic government. However, they are still religiously obligated to distribute their zakat personally. If rebels in a region collect *kharaj* and *ushr* instead of the state, the government loses its right to collect them, as tax is justified by state protection, which would no longer be in effect (Serahsi, 1982).

b. Collection by the State or an Authorized Body

Both zakat and taxes are collected by the state or an authorized public institution. While zakat distribution later evolved to allow direct payments by individuals to beneficiaries, this does not nullify its theoretical collection by the state. Bilmen (1967) stated that the government has the right to collect zakat on visible assets, while hidden assets remain outside state intervention unless evasion is evident.

c. Legal Framework and Regulations

Both zakat and tax require clear legal definitions regarding the taxpayer, subject, *nisab*, rate, accrual, collection timing, and prevention of double taxation. Such clarity prevents unnecessary disputes and conflicts between taxpayers and the state.

d. Economic and Social Functions

Zakat plays a role in wealth redistribution, reducing the gap between the rich and the poor, functioning similarly to a social security fund. Likewise, tax has financial, economic, social, and political objectives. While zakat ensures economic justice through charity, tax supports welfare programs and economic policies. Moreover, modern states use tax instruments for regulating imports, exports, and investments, just as they implement tax-like contributions in social security systems.

Differences Between Tax and Zakat

While tax and zakat share some similarities, their differences are far more pronounced and fundamental.

a. Basis of Obligation

Zakat is an act of worship mandated by the Quran, emphasizing its role as a right of the poor, needy and disadvantaged. The term *sadaqah* is also used synonymously with zakat in multiple Quranic verses and Hadith literature, frequently references zakat. The Prophet Muhammad fully established zakat collection and distribution during his lifetime, making it the third fundamental act of worship after prayer and fasting (Erkal, 2009).

In contrast, tax is a financial obligation imposed by rulers or legislative bodies, subject to modification through legal amendments. It is not an act of worship but a means of sharing public expenditures based on state sovereignty or the benefit theory. Compliance with tax laws is a civic duty rather than a religious obligation, and taxpayers are not required to have any specific intention when paying taxes. While zakat derives its legitimacy from the Qur'an and Sunnah, tax is based on social consensus and state authority (Keskin, 2015).

b. Necessity of the State

The existence of a state is not a prerequisite for zakat. A Muslim, regardless of whether they live in an Islamic or secular state, remains obligated to pay zakat. If an Islamic government does not collect zakat, the individual must personally distribute it to eligible recipients. Tax, however, requires a legitimate governing body to impose and collect it. In the absence of a state, any forced collection of wealth is considered extortion rather than tax. This fundamental difference highlights their distinct nature in terms of origin and necessity (Karadâvî, 1984).

c. Scope of Obligation

Zakat is a religious duty exclusively for Muslims, while taxes apply to all citizens, regardless of religion. Islamic states historically collected other forms of revenue, such as *jizya* and *kharaj*, from non-Muslims. Tax, on the other hand, is imposed on all citizens based on state needs rather than religious criteria (Karadâvî, 1984).

d. Fixed vs. Variable Rates

The rate and *nisab* of zakat were determined by divine law, explained by the Prophet, and have remained unchanged throughout history. The Prophet even specified zakat rates in his letters to tax collectors. Altering these rates would undermine zakat's status as a religious obligation. Taxes, however, are subject to legislative changes. Their rates, subjects, and exemptions are adjusted by governments based on economic conditions and policy needs. Tax rates can be increased, reduced, or eliminated, while zakat rates remain fixed (Erkal, 2009).

e. Allocation of Funds

The Quran (*Surah At-Tawba*, 9:60) defines the eight categories of zakat recipients, and the Prophet's application further solidified these allocations. In taxation, early systems allocated certain revenues for specific expenses, but modern budgetary principles emphasize non-assignment meaning tax revenues are pooled and allocated flexibly based on government priorities. This distinction in expenditure further differentiates zakat from tax.

f. Taxable Base

Zakat applies only to wealth and income, while tax extends to various financial activities, including income, property, transactions, consumption, and corporate profits. This difference in taxable base demonstrates a fundamental divergence between the two systems.

g. Debt and Forgiveness

Once zakat becomes due, it remains an obligatory debt that can only be cleared by payment. Taxes, however, can be partially or fully forgiven through state amnesty programs or settlements. Governments may waive certain tax liabilities, but zakat remains a fixed religious obligation that cannot be annulled by any authority.

To sum up, the fixed nature of zakat's rates, recipients, and exemption from state intervention preserves its status as an act of worship and a fundamental pillar of Islam. In contrast, tax is a flexible fiscal tool subject to state control. These distinctions highlight that, while similar in function, zakat and tax serve fundamentally different purposes.

CONCLUSION

Zakat is one of the fundamental pillars of Islam, serving both as a religious obligation and a social mechanism for economic justice. It was established in the Quran alongside prayer and fully implemented through the practices of Prophet Muhammad. While zakat functions as an act of worship that purifies wealth and fosters spiritual growth, it also plays a critical role in income redistribution, reducing economic disparities, and strengthening social solidarity. Its mandatory nature and fixed allocation principles make it a unique financial duty within the Islamic economic system.

Taxes, on the other hand, are state-imposed obligations designed to fund public expenditures. Unlike zakat, which remains a religious responsibility regardless of state enforcement, tax is inherently tied to the authority and policies of a government. Although Islamic states historically managed zakat collection in a manner similar to tax, the two systems differ significantly in their foundations, objectives, and execution.

While there are notable similarities, such as the obligation to pay, enforcement mechanisms and social benefits, zakat and tax are fundamentally distinct. Zakat is divinely ordained, with fixed rates and designated beneficiaries, whereas taxes are subject to legislative changes and serve broader governmental needs. Moreover, zakat applies exclusively to Muslims and is governed by religious principles, while tax applies universally to all citizens based on economic considerations.

In conclusion, zakat and tax share common economic functions but differ in their essence, purpose, and scope. Zakat remains a religious duty designed to uphold economic justice within the Muslim community, while tax serves as a flexible fiscal tool for modern states. While governments may incorporate zakat-inspired principles into tax policies to enhance fairness and social welfare, the two systems cannot be entirely equated.

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