




Research Article

Syed M. Naquib Al-Attas' Thoughts on the Islamization of the Tax Concept

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Abstract. As the primary source of state revenue for funding various public needs, taxes are a financial obligation and a form of community contribution in encouraging social and economic development. A practical and fair tax revenue system can be an essential foundation for sustainable economic growth and the creation of social stability. This research discusses the concept of tax Islamization according to Syed M. Naquib Al-Attas. Al-Attas argues that tax Islamization aims to reform the tax system to

follow Sharia principles, emphasizing justice, social responsibility, and economic sustainability. In the framework of Islamization, taxes are not only seen as a fiscal instrument but also as a spiritual and social means to achieve people's welfare. Al-Attas proposed the integration of zakat as the primary mechanism in replacing the conventional tax system, highlighting the importance of Islamic ethical values, such as monotheism, amanah, and Ihsan, in tax management. This study uses a qualitative method with a literature study approach. The results of this study show that the concept of tax, according to al-Attas, must be integrated with Islamic principles because there are secular elements in the existing tax concept and taxes can be a tool to achieve justice and the welfare of the people.

Keywords: Islamization, Naquib Al-Attas, Tax, Zakat.

Abstrak. Sebagai sumber utama pendapatan Negara dalam mendanai berbagai kebutuhan publik, pajak tidak hanya sekedar sebuah kewajiban finansial, melainkan juga bentuk kontribusi masyarakat dalam mendorong pembangunan sosial dan ekonomi. Sistem penerimaan pajak yang efektif dan berkeadilan dapat menjadi pondasi penting bagi pertumbuhan ekonomi yang berkelanjutan dan terciptanya stabilitas sosial. Penelitian ini membahas konsep islamisasi pajak menurut Syed M. Naquib Al-Attas, dimana Al-Attas berpendapat bahwa islamisasi pajak bertujuan untuk mereformasi sistem perpajakan agar sesuai dengan prinsip-prinsip syariah, yang menekankan keadilan, tanggung jawab sosial, dan keberlanjutan ekonomi. Dalam kerangka islamisasi, pajak tidak hanya dipandang sebagai instrumen fiskal, tetapi juga sebagai sarana spiritual dan sosial untuk mencapai kesejahteraan masyarakat. Al-Attas mengusulkan integrasi zakat sebagai mekanisme utama dalam menggantikan sistem pajak konvensional, dengan menyoroti pentingnya nilai-nilai etis Islam, seperti tauhid, amanah, dan ihsan, dalam pengelolaan pajak. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi Pustaka. Hasil penelitian ini menunjukkan bahwa konsep pajak menurut al-Attas harus diintegrasikan dengan prinsip Islam, karena terdapat elemen-elemen sekuler dalam konsep pajak yang sudah ada, agar pajak dapat menjadi alat untuk mencapai keadilan dan kesejahteraan umat.

Kata Kunci : Islamisasi, Naquib Al-Attas, Pajak, Zakat.

INTRODUCTION

Taxes are an essential part of a country's economy. They are the primary source of government revenue used to fund various public needs, such as infrastructure development, educational services, and the health sector. In this case, taxes are a financial obligation and a form of community contribution to encouraging social and economic development. A practical and fair tax revenue system can be an essential foundation for sustainable economic growth and the creation of social stability. (Selvira Aryani et al., 2024)

In addition, taxes are necessary as a wealth redistribution mechanism that contributes to reducing economic inequality and improving people's living standards. By implementing a progressive tax system, the government can attract more contributions from individuals or groups with excellent economic capabilities and allocate the funds to support social programs to improve the community's welfare. (Faruq et al., 2024)

In the economic context, taxes also play an essential role in achieving income and wealth distribution justice. A progressive tax system can reduce economic

inequality by distributing some of the wealth from high-income individuals to those on low incomes. (Vientiany et al., 2024)

The tax system in Indonesia faces excellent challenges in incorporating Islamic values into its implementation. In the Islamic view, taxes should be based on fairness, transparency, and social responsibility. However, some people still view taxes as a burden or a form of extortion, which is considered contrary to the concept of social justice as taught in Islam. (Nuraga, 2024)

Syed Naquib Al-Attas is a prominent scholar who has contributed to the Islamization of science by emphasizing the importance of incorporating Islamic values into various fields of science, including economics. He highlighted that the tax system should be based on Islamic moral and ethical principles to achieve social justice. In his view, fiscal policy should not only focus on revenue collection but should also be designed to support equitable wealth redistribution. This approach is relevant in creating a tax system more responsive to the community's needs while aligning with Islamic values. (Dwi Septiani, 2023) Therefore, Syed Naquib Al-Attas' thoughts can be used as a reference when designing a fairer and more sustainable tax policy in Indonesia. This approach allows the tax system to be a fundraising tool, and serve to create social justice through Islamic values.

RESEARCH METHOD

This study uses a qualitative research method with a secondary research approach. Qualitative research is more descriptive, with the data collected in words or pictures, without focusing on number-based research. The Literature Source used in this study is the previous research article with the same content and discussion. This qualitative research uses a literature review approach and then analyzes various previous studies related to the material discussed in this study. This research utilizes data from secondary sources, namely articles, proceedings, conferences, news, and official websites that have keywords or relationships with the research topic. (Abubakar, 2021) In this study, the data collected and used were in the form of articles and previous research that discussed the Islamization of science towards the concept of taxes and Syed M. Naquib Al-Attas' views on it. In addition, other sources used in this study are articles and books compiled by Syed M. Naquib Al-Attas and his views on the concept of Islamization of science.

RESULT AND DISCUSSION

Biografi of Syed M. Naquib Al-Attas

Prof. DR. Syed Muhammad Naquib Al-Attas was born in Bogor, West Java, on September 5, 1931. He is the younger brother of Prof. DR. Hussein Al-Attas, a scholar and sociologist at the University of Malaya, Kuala Lumpur. His father was Syed Ali bin Abdullah Al-Attas, while his mother was Syarifah Raguhan Al-Idrus, aof Sunda Sukapura, West Java king descendant. His father came from the Land of Arabia (descendants of Hadrami – Arab Hadramaut, Yemen), whose genealogy was the descendant of famous scholars and Sufism experts from the Sayyid circle.

1936-1941, he studied at Ngee Neng English Primary School in Johor Baru. He returned to West Java for 4 years during the Japanese Colonial period. He studied religion and Arabic at Madrasah Al-Urwatul Wutsqa in Sukabumi, West Java, from 1942 to 1945. 1946 Al-Attas returned to Johor Baru and lived with his father's brother Engku Abdul Aziz (the chief minister of Johor at that time), then with Datuk Onn, who later became the Chief Minister of Johor. In 1946, Al-Attas continued his studies at Bukit Zahrah School and subsequently at the English College Johor Baru from 1946-1949. Later, he joined the army (1952-1955) until the rank of Lieutenant. However, due to a lack of interest, he finally left the army and continued his studies at the University of Malaya from 1957 to 1959, then continued his studies at McGill University, Montreal, Canada, and received an M.A.

If scrutinized, apart from the concept of Islamization of Science, the educational thinking format offered by Al-Attas, it is clear that he is trying to present the face of Islamic education as an integrated education system. His academic goals show this: education in Islam must realize a good and universal human being (Al-Insan Al-Kamil). The Kamil person in question is a balanced human being, having an integration of two dimensions of personality: an esoteric dimension or a vertical relationship between humans and their God, as well as an exoteric dimension or a horizontal dialectical relationship between humans and their neighbors by carrying a mission of salvation for the social environment and nature. Next is a human being balanced in the quality of his thoughts, dhikr, and deeds. (Nasution & Syahbudin, 2021)

The Concept of Islamization of Knowledge According to Syed Naquib Al-Attas

Syed Naquib Al-Attas defines the Islamization of science as the process of liberation of science from secular influences and ideologies that are contrary to the teachings of Islam. The main goal is to return knowledge to its Islamic nature so that expertise can function not only as a practical means but also as a tool to strengthen the faith and devotion of individual Muslims. In Al-Attas's view, knowledge cannot be separated from Islamic teachings' moral and spiritual values. This approach emphasizes that knowledge that is in harmony with the teachings of Islam can contribute to the progress of humanity as a whole while maintaining spiritual and moral integrity. (Abrori & Nurkholis, 2019)

Al-Attas also emphasized that the Islamization of science aims to eliminate the separation between religious science and general science, as well as create a unity of knowledge that reflects the integration between revelation and reason. In his view, science cannot be seen separately but in a unity that unites spiritual and rational dimensions. This process is expected to give birth to individuals who are superior in the intellectual field, and have a solid moral character. Thus, the Islamization of science seeks to create harmony between practical knowledge and Islamic ethical values, producing individuals with high integrity in social and professional life. (Novayani, 2017)

The Islamization of science, according to Al-Attas, involves two main steps: first, the isolation of secular elements, which means identifying and removing elements in the knowledge system that are contrary to Islamic teachings. This includes deconstructing concepts derived from secularistic Western thought, such as a worldview separating religion from everyday life and re-evaluating goals and methods in various disciplines. Second is integrating Islamic elements, which aims to incorporate Islamic values into

every aspect of knowledge, both in theory and practice, so that science becomes in harmony with Islamic moral and spiritual principles. With this approach, Al-Attas hopes that science can be a means to improve the quality of faith and devotion of Muslims. (Muttaqien, 2019)

After the isolation stage of secular elements, the next step in the Islamization of science, according to Al-Attas, is the integration of Islamic elements into the knowledge system. This process involves the application of the principles of monotheism, namely the concept of the oneness of God, in every aspect of research and education. Thus, each discipline can be understood and applied within the framework of Islamic values, which include morality, ethics, and a higher purpose in life, seeking Allah's pleasure. Through this approach, Al-Attas aims to create a holistic and integral system of knowledge in which all aspects of human life are connected to a higher spiritual goal so that science functions practically and as a means to achieve happiness in this world and the hereafter. (Muhibuddin, 2022)

Taxes in an Islamic Perspective

In Islam, the term tax appears with several different terms in its designation. The most famous is the term *dharibah*. *Dharibah* comes from the Arabic language, from the words *ضرب*, *يضرِب*, *يَضْرِب* which means obliging, determining, determining, explaining, striking, imposing, and others. (Munawwir, 2002) Meanwhile, according to the term, *dharibah* implies the obligation of the government or the state to collect assets. (Hakim, 2021)

Apart from *dharibah*, other terms that mention taxes in Islam are *jizyah* and *kharaj*. *Jizyah* and *kharaj* are taxes applied during ancient Islamic rule, both during the reign of the Prophet Muhammad and during the reign of *Khulafaurrasyidin*. As for the three terms, *dharibah*, *jizyah*, and *kharaj* all have similarities and differences, which generally refer to tax collection. Several scholars have their definitions of the concept of tax, one of which is Yusuf Qardhawi. The definition of tax proposed by Yusuf Qardhawi is an obligation charged to taxpayers and paid to the State, where the income from the tax payment is used to fund the needs of the State, in the economic, social, and political fields. (Ahmad, 2023)

According to the Islamic view, taxes are among several forms of *muamalah* in the economic field. Suppose *zakat*, *infaq*, and *alms*, which are State revenue sources, have not been able to meet the state's needs. In that case, the State leader can stipulate that taxes function as additional instruments for revenue and patch the shortfall or emptiness of the State cash. (Fitria & Supriyono, 2019)

As for principles based on *Sharia*, the concept of tax or *dharibah* has a strong philosophical foundation. In the Islamic view, taxes are the obligation of the community to contribute to the financing of development and the administration of the State for the benefit of the community itself. However, in its implementation, taxes must also be fair, transparent, and accountable. (Mulyana et al., 2024)

Syed M. Naquib Al-Attas' Ideas on Taxes

Syed Muhammad Naquib al-Attas emphasized applying Islamic values in the taxation system. According to him, taxes are not only seen as a financial obligation but also as part of fiscal policy that must reflect the principles of justice and social welfare. Al-

Attas argues that taxes should be collected proportionally, according to the economic ability of each individual or group, similar to the principle of zakat which requires people who can afford to donate part of their wealth to those in need. (Daryanti et al., 2024)

In Al-Attas' view, the purpose of taxes in Islam is to support general welfare and social justice. The taxes collected should finance essential public services and programs that benefit the entire community. This includes vital sectors such as education, health, and infrastructure development. In this way, taxes are seen as a financial obligation and a tool to achieve a more extensive social goal, namely shared welfare and equitable distribution of wealth. (Fatarib & Rizmaharani, 2018) He also emphasized the importance of transparency and integrity in the tax system so that it can be accepted by the public and avoid dissatisfaction. (Daryanti et al., 2024)

To achieve the Islamic principles in the tax system, several components must be changed:

- a. Fair distribution of taxes: The tax system must divide the tax burden fairly, based on the economic ability of each individual. Taxes should be proportional, ensuring everyone's contributions are commensurate with their financial capabilities. (Daryanti et al., 2024)
- b. Use of taxes for public benefit: The taxes collected must be used in the public interest, not for the benefit of individuals or specific groups. This is based on the principle that taxes aim to achieve social benefits, not just as a source of state revenue.
- c. Taxes as temporary obligations: Taxes should be applied only under certain conditions, such as when Baitul Mal is short of funds. In contrast to fixed zakat, tax obligations can be abolished when the state's financial situation improves. (Fatarib & Rizmaharani, 2018)
- d. Transparency and accountability: The government must ensure that tax management is carried out with transparency and accountability to build public trust in the tax system. (Zulkhairi, 2023)
- e. Fairness in tax law enforcement: Tax law enforcement must be done reasonably without discrimination, ensuring that all taxpayers are treated equally in the eyes of the law. (Fatarib & Rizmaharani, 2018)

By adopting these changes, the tax system can more closely align with Islamic principles that prioritize justice, transparency, and the common good.

Solutions Offered in the Perspective of Syed M. Naquib Al-Attas

Syed Muhammad Naquib al-Attas offers an alternative approach to taxation by emphasizing Islamic principles, specifically through the concepts of ta'dib and adab in education. Here are the main points relevant to the idea of tax reimbursement:

- a. Integration of science and morals: Al-Attas underlines the importance of uniting science with moral and spiritual values. The concept of ta'dib aims to educate individuals to have knowledge and strong moral awareness to use it for the benefit of society. (Alam, 2024)
- b. Adab-based education: According to al-Attas, education should focus on developing adab, namely noble attitudes and behaviors. By forming a good character, he believes that individuals will be more responsible in economic actions, especially related to social justice and wealth distribution. (Saragih et al., 2023)

- c. Zakat alternatives: Al-Attas proposes replacing the conventional tax system with a zakat system that aligns with Islamic principles. Zakat is not only a religious obligation but also a tool for wealth redistribution and poverty alleviation so that it can reduce dependence on taxes. (Rahimi, 2024)

Through the concept of ta'dib and adab, Syed Muhammad Naquib al-Attas proposed an alternative solution to replace the tax system with an approach more in line with Islamic values. This approach focuses not only on the economic aspect, but also on the formation of morals and individual character in society. In this way, his ideas contributed to developing modern Islam's educational and economic paradigm.

Implementation of the Islamic Tax Concept

Applying Islamic principles in the tax system can be seen in several concrete examples that reflect social justice and welfare. One example is the application of jizyah, which is a tax imposed on non-Muslims in exchange for their protection and security in an Islamic state. Another example is kharaj, a tax levied on land owned by non-Muslims as a source of state revenue, especially when the land is in territory controlled by Muslims. These two types of taxes show how the tax system in Islam aims to ensure justice while supporting the needs of society as a whole. (Lestari, 2015) from the Islamic perspective, this indicates that taxes strive to maintain social and economic balance.

In the modern era, several Muslim countries are trying to adapt the concept of taxation following Islamic principles, such as integrating zakat with taxes. In Indonesia, the tax system has begun to try incorporating Islamic values into fiscal policy, for example, through the synergy between zakat and taxes to achieve public welfare. Research shows that apart from being a source of state revenue, taxes also play an essential role in improving the community's quality of life. Taxes funds are used for strategic sectors such as education, health services, and infrastructure development, aligning with Islam's justice and social benefits goals. (Daryanti et al., 2024)

The principle of fairness in tax distribution is realized by ensuring that taxes are collected proportionally according to individuals financial ability. Yusuf Qardhawi also emphasized that the tax burden must be adjusted taxpayer's economic capacity so that those with extraordinary skills can make more significant contributions. This approach not only reflects fairness in the tax system but is also in line with Islamic principles that emphasize social responsibility and balance in the distribution of wealth. (Surahman & Ilahi, 2017) Applying Islamic principles in taxation aims to build a system based on fairness and transparency.

In implementing the concept of Islamic taxes in modern society, of course, challenges and opportunities will be faced. The challenges in implementing the Islamic tax concept are:

- a. Lack of understanding of the community: Many people do not understand the concept of Islamic taxation and how it differs from conventional taxation systems. This ignorance leads to doubts about meeting tax obligations, especially Islamic principles emphasizing justice, transparency, and the common good. This shows the importance of tax education based on Islamic values in increasing public compliance. (Lestari, 2015)

- b. Lack of clarity on fatwa: Until now, no official fatwa from the Indonesian Ulema Council (MUI) clearly states that taxes are halal. This creates doubts among Muslims regarding the obligation to pay taxes, especially since the concept of taxes is often considered not fully aligned with the principles of zakat in Islam. This uncertainty points to the need for legal clarification and more profound education so that Muslims can understand taxes as part of social responsibility in line with Islamic teachings.
- c. Infrastructure and technology: The limitations of infrastructure and technology are among the main challenges in implementing the Sharia-based tax system. Many regions, especially in remote areas, do not yet have adequate access to support an efficient and transparent tax system. Tax collection will be hampered without proper technology, such as digital tax payment systems or databases that can facilitate reporting and supervision. Therefore, to realize a Sharia-based tax system, it is necessary to make efforts to improve infrastructure and technology throughout the region, and educate the public about the importance of a tax system that is in accordance with Islamic principles.
- d. Conventional taxation system: The current tax system is generally traditional and often does not reflect sharia values, which makes it challenging to integrate Islamic principles into daily taxation practices. Conventional taxation tends to focus on revenue collection without considering social justice and wealth redistribution, which are fundamental principles in the Islamic economic system. In addition, uncertainty regarding tax law status, according to sharia, also adds to the difficulties of implementing a system that aligns with Islamic teachings. For sharia principles to be integrated, there needs to be a change in fiscal policy that is more responsive to Islamic values, and efforts to increase public understanding of tax obligations in the context of religion. (Lestari, 2015)

Meanwhile, opportunities in the implementation of Islamic taxes include:

- a. Public Awareness of Social Justice: There is an increased awareness among the public about the importance of social justice and wealth distribution, which aligns with the principles of Islamic taxation. People increasingly understand that taxes are not only a financial obligation but also a tool to achieve shared prosperity and reduce economic inequality. Islamic tax principles emphasize wealth redistribution, where better able individuals contribute more to finance the needs of society, especially in the fields of education, health, and infrastructure. This is in line with Islamic teachings that emphasize social responsibility and justice in the distribution of resources.
- b. Digital technology support: Using digital technology in tax administration can increase efficiency and transparency, and make it easier for people to fulfill their tax obligations. The digital system allows registration, reporting, and tax payment to be carried out online, reducing bureaucracy and speeding up the process. Additionally, technology can provide more accurate and real-time data, thereby increasing accountability and reducing the potential for leakage or misuse of tax funds. The application of digital technology also allows for better supervision, which can increase public trust in the tax system. Implementing this technology aligns with efforts to create a more modern, fair, and transparent tax system. (Nasar, 2024)
- c. Contemporary fatwas on taxes: Several prominent fatwa institutions, such as Al-Azhar and the Indonesian Ulema Council (MUI), have issued fatwas stating that modern

taxes are essentially halal as long as they are applied with the principles of justice and used in the public interest. This fatwa paved the way receiving Islamic taxes, as it emphasized that taxes are not only a financial obligation but also a tool to create social justice and the welfare of the people. Thus, taxes collected proportionally according to the individual's ability and used to finance the community's needs, such as education, health, and infrastructure, can be considered per Islamic values.

- d. Integration of Islamic values in public policy: The opportunity to adopt Islamic values in public policy can contribute to creating a fairer and sharia tax system while encouraging people to be more active in fulfilling their tax obligations. (Faradina, 2024)

CONCLUSION

Syed M. Naquib Al-Attas sees the implementation of the Islamic tax system as an excellent opportunity to realize justice, wealth redistribution, and community welfare. He supports integrating Islamic values in tax policy to create a fair system based on sharia teachings. His view on the Islamization of taxes emphasizes the importance of replacing the secular elements in the tax system with sharia principles, so that taxes can be a tool to achieve social justice and the welfare of the people.

Integrating Islamic values into the tax system aims to create a system that is fair, transparent, and able to realize social justice and community welfare. These principles are essential so that taxes can serve as a means of achieving greater social goals in the context of Muslim society.

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