

Examining Evidence to Prove the Idea of Zakat as a Form of Taxation

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Abstract

According to verse 103 of Surah At-Tawbah, zakat is mandatory for all Muslims and the Quran in verse 60 of Surah At-Tawbah specifies how zakat is to be distributed precisely. However, the Qur'an has not mentioned zakatable items, and according to Islamic traditions, the Prophet has specified zakatable items. This article is to answer the question whether the purpose of the Prophet to determine categories for zakat disbursement as a form of taxation or was it a Sharia tax? Tax is a fixed source of income for the government in order to meet the expenses of fulfilling its obligations. The bases of these forms of taxation are flexible and have the potential to change over time, and based on public interest, decisions are made regarding its principle, quality, and rate. And what is meant by Sharia tax is a tax that has been determined by God and is fixed and valid for any time and place. The research method is analytical-descriptive and content analysis. The results state that zakat is not a matter of worship and its causes and philosophy of the decrees can be discovered. Based on this and relying on nine reasons, it has been concluded that zakat is a kind of taxation.

Keywords: Zakat; Nisab; Rate; Tax; Zakatable Items.

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