

The Criteria and Ethical Guidelines for Tax Officer in Islam: a Review of Some Traditional Literature

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Abstract

Tax occupies an important role as a source income of the state. With this role there are several important regulations in taxation, including the obligation for citizens to pay taxes. To enhance the benefit of tax, the criteria and ethical guidelines are needed for tax officers in carrying out their duties, so that the tax collection mechanism runs fairly, more transparent and accountable. This paper aims to analyze the criteria and ethical guideliness for tax officers in Islamic civilization as recorded in some traditional literature. This is qualitative research using method of documentation in the collection of data. This study concluded that the criteria of tax officer are: *first*, free person (not slave). *Second*, *amânah*. *Third*, capable or expert (*kafâ'ah*). *Fourth*, meet the criteria of *faqîh* and *mujtabâid* (if serves as a determinant of the tax rate (*keharâj*)). On the other hand, the ethical guideliness for tax officer are: *first*, no excess conduct for the taxpayers. *Second*, no persecution. *Third*, avoid maipulating the value of gold. *Fourth*, no prize in the form of precious stones. *Fifth*, collect taxes properly and correctly (in accordance with sharia provisions). *Sixth*, no tax (*keharâj*) on people who convert to Muslim.

Keywords: Ethics, Taxation, Islamic Taxation, Tax Officer, Islamic Civilization.

Abstrak

Pajak menempati peran penting sebagai sumber pendapatan dari negara. Dengan peran ini ada beberapa peraturan penting dalam perpajakan, termasuk kewajiban bagi warga negara untuk membayar pajak. Untuk meningkatkan

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manfaat pajak, kriteria dan pedoman etika diperlukan bagi petugas pajak dalam menjalankan tugasnya, sehingga mekanisme pengumpulan pajak berjalan dengan adil, lebih transparan, dan akuntabel. Makalah ini bertujuan untuk menganalisis kriteria dan pedoman etika bagi petugas pajak dalam peradaban Islam sebagaimana dicatat dalam beberapa literatur tradisional. Ini adalah penelitian kualitatif dengan menggunakan metode dokumentasi dalam pengumpulan data. Penelitian ini menyimpulkan bahwa kriteria untuk petugas pajak adalah: *pertama*, orang bebas (bukan budak). *Kedua*, amanah. *Ketiga*, cakap atau ahli (*kafî'ah*). *Keempat*, memenuhi kriteria faqih dan mujtahid (jika berfungsi sebagai penentu tarif pajak (*kharâj*)). Di sisi lain, pedoman etika untuk petugas pajak adalah: *pertama* tidak ada perilaku berlebihan untuk wajib pajak. *Kedua*, tidak ada penganiayaan. *Ketiga*, hindari memanipulasi nilai emas. *Keempat*, tidak ada hadiah dalam bentuk batu mulia. *Kelima*, memungut pajak dengan benar (sesuai dengan ketentuan syariah). *Keenam*, tidak ada pajak (*kharâj*) pada orang-orang yang menyamar menjadi Muslim.

Kata Kunci: Etika, Perpajakan, Perpajakan Islam, Petugas Pajak, Peradaban Islam.

Introduction

The creation of the principles of the basic system of statehood, especially in the fields of finance (fiscal and monetary), is a logical consequence of the progress of Islamic civilization. The existence of an arrangement for state financial income is one proof of the creation of the principle of a basic system of state finance at that time.¹ To regulate state income and finance, a tax institution (*dâwân al-kharâj*) was formed to effectively and efficiently regulate state revenues including: *ghanîmah*, *zakâh*, *shadaqah*, *kharâj*, *jizyah*, *faî'*, *'ushr*, and *waqf*.² Once the amount of state income is needed, the tax officer appointed by the caliph to collect taxes both Muslims and Non-Muslims fairly and well. From this we need an officer who can be trusted and not cheat (*dzâlim*) against the *Ummah* and the State.

Referring to some Islamic literature recorded in several *hadîth* of 'ulamâ' works that are concerned in the field of taxation (Abu

¹ Ahmad Syalabi, *al-Iqtishâd fi al-Fikr al-Islâmi*, Cet. X, Vol. 1, (Qâhirah: Maktabah al-Nahdhah al-Mishriyah, 1993), 68. Philip K. Hitti, *History of Arabs*, Terj. R. Cecep, et al. (Jakarta: Serambi, 2008), 398-400. Abdu Rahman Ibnu Khaldun, *Târîkh Ibn Khaldûn*, Vol. 3, (Makkah Mukarramah: 'Abbâs Ahmad al-Bâz, 2006), 208-209. Hasan Ibrahim Hasan, *Târîkh al-Islâm*, (Qâhirah: Dâr al-Jayl, 2001), 8. Quthb Ibrahim Muhammad, *al-Nudzûm al-Mâliyah fi al-Islâm*, Cet. IV, (Mishr: al-Hai'ah al-Mishriyyah al-'Âmmah li al-Kutub, 1997), 13-14.

² Ahmad Ibrahim Abu Sinn, *al-Idârah fi al-Islâm*, (Riyâdh: Dâr al-Kharîjî li al-Nasyr wa al-Tauzî', 1996), 41.

Yusuf, Yahya Ibnu Adam, etc.), there are at least two figures worthy of example as trustworthy and good tax officers, namely 'Utsman bin Hunaif and Qabadz, the two companions were tax officers during the reign of the *khalifah* 'Umar bin Khattab. Through these two friends, the development of the State can develop rapidly and the prosperity of the *Ummah* can be realized with its brilliance in managing the State income (tax).

This discussion would certainly be urgent to study today, given the condition of tax officials lately are in less than ideal conditions, if not said to be in a bad condition, with rampant corrupt practices,³ tax evasion, selective logging of taxpayers causing losses State, injustice for the *Ummah* so that the loss of trust of the *Ummah* towards the tax officials themselves.⁴ This paper aims to analyze the ethical guidelines for tax officers in Islam from the view of some traditional literature.

Taxes in Islam and its Development

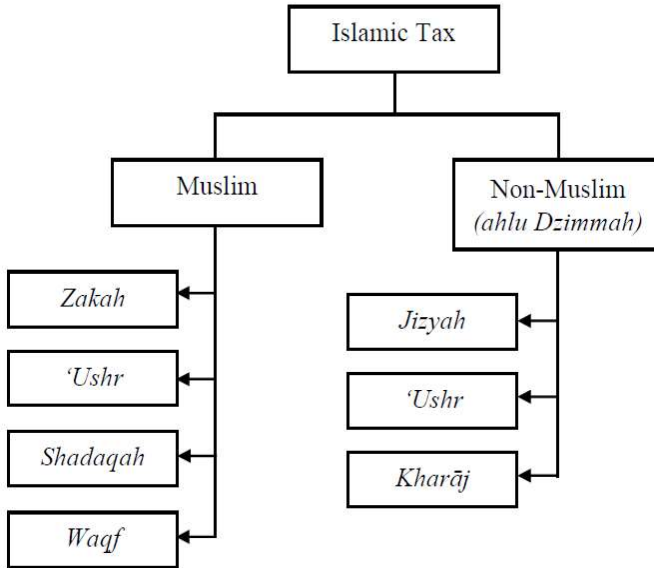
There are various taxes, both of which are specific to Muslims and Non-Muslims as follows: *first*, zakah which is a predetermined right that must be issued for certain assets. Some groups classify '*ushr*' into zakah because it is an obligation borne by Muslims for their plants. *Second*, *shadaqah* which is zakah imposed on certain Muslim assets. *Third*, '*ushr*' which has two meanings: (1) means one-tenth of agricultural land that is watered with rain water, this includes zakat taken from a Muslim and distributed as zakat distribution. (2) means one-tenth is taken from pagan traders who enter Muslim territories carrying merchandise. *Third*, *jizyah* which is a burden taken from non-Muslim residents in an Islamic country as a protection fee given to them for life and wealth and freedom to practice their religion. *Fourth*, *kharâj*, literally means "a contract" or "a rent to lease" or "to surrender". Whereas in the lexical means taxes on land or land products, where conquered territories must pay to an Islamic state, with the aims as follows: *first*, to learn the basic of Islam and the sources of its teachings. *Second*, to meet all the needs of the state that change over time. *Third*, to be given to the community concerned. *Fourth*, to take an advantage

³ <https://nasional.kompas.com/read/2019/08/15/18032681/bos-dealer-jaguar-suap-pegawai-pajak-rp-18-miliar-5-orang-jadi-tersangka>. Accessed, 23/08/2019.

⁴ <https://www.cnnindonesia.com/ekonomi/20181004174157-532-335781/pegawai-pajak-kena-ott-diberhentikan-mentara>. Accessed, 23/08/2019.

and away from the danger of creating justice. *Fifth*, the country's economy can grow and develop in order to create benefits for all humans, especially in the country concerned.⁵

Figure 1.1. The Various Taxes in Islam



In our era, there has been an overlap in meaning between *kharāj*, *jizyah* and *dharībah*. This can be seen by the difference in ‘Ulama’ which uses the three words above, as Imam al-Mawardi in *al-Aḥkām Sulthāniyyah* states that *kharāj* is defined as land tax, whereas *jizyah* as tax on the head.⁶ Imam Abu Daud defines *kharāj* as one meaning with *jizyah*.⁷ Imam Shafi’i in *al-Umm* defines *jizyah* as a tax.⁸ Whereas Shamsuddin al-Sarkhasi uses the word *kharāj* as *jizyah* which means tax

⁵ ‘Abdul Hamid Brahimi, *al ‘Adālah al-Ijtimāi’yah wa al-Taymiyah fi al-Iqtishād Islāmī*, (Libanon: Markāz Dirāsāt Wiḥdah ‘Arabiyah, n.d), 57.

⁶ Abu Hasan ‘Ali al-Mawardi, *al-Aḥkām Sulthāniyyah*, (Beirūt: Dār al-Fikr, 1960), 147-148.

⁷ Abu Daud Sulaiman al-Azdari, *Sunan Abū Daud*, (Qāhīrah: Dār al-Ḥadīst, 1999), 1345.

⁸ Al-Imam al-Syafi’i, *Kitāb al-Umm*, Vol.4, (Beirūt: Dār al-Fikr, 1983), 212.

on the head.⁹ Meanwhile Imarah defines *jizyah* as *kharâj* on land while the tax on the head is also called *kharâj* on the head, on the other hand *kharâj* defined as taxes and *jizyah* collected by the king, but is generally called a tax on land.¹⁰ Whereas Katibi defines *kharâj* as a tax on land.¹¹

Thus it can be concluded that *jizyah*, *kharâj*, and *dharîbah* have the same meaning, namely taxes collected on land. Although etymologically these three things are different. And today there has been a shift in position where the *dharîbah* has been the largest source of state income in contrast to the past where *kharâj* was the country's biggest source of income.¹² The existence of this shift makes author conclude that *kharâj* has two meanings; *first*, as specific meaning that is the tax on the land of *kharâj* itself, while as general meaning is defined as *dharîbah* which is the largest income of the State today.

Hamudah and Husein stated that the *dharîbah* is the largest source of state income in modern times and it is not possible for the state to deny that,¹³ bearing in mind the increasing obligations that must be fulfilled by modern countries in the social field.¹⁴ As well as

⁹ Syamsuddin al-Sarkhasi, *Kitâb al-Mabsûth*, Vol. 10, (Mishr: Mathba'ah Sa'âdah, 1324 H), 79.

¹⁰ Muhammad Imarah, *al-Musthalahât al-Iqtishâdiyyah fi al-Hadhârah al-Islâmiyah*, (Beirut: Dâr Syuruq, 1993), 149, 187, 342.

¹¹ Ghida' Khizanah Katibi, *al-Kharâj Mundzu al-Fath al-Islâmî hatta Awsath al-Qarn Tsâlis al-Hijrî*, (Beirut-Libanon: Markaz Dirâsât al-Wihdah al-'Arabiyyah, 1992), 346.

¹² 'Abdussalam Balaji, *al-Mâliyyah al-'Ammah 'inda Imâm al-Mâwardî wa Ibn Khaldûn*, (Beirut: Dâr al-Kalimah li al-Ta'uzî' wa al-Nasyr, 1992), 102. See also: Muhammad, *Kebijakan Fiskal dan Moneter dalam Ekonomi Islam*, (Jakarta: Salemba Empat, 2002), 183. However, since the 18th century, the majority of Ulama have argued that the words *jizyah* and *kharâj* have been one meaning, giving. See: Muhammad Kamal Husein, *al-Jizyah fi al-Islâm*, (Beirut-Lebanon, Dâr Maktabah Hayât), 14.

¹³ Umer Chapra states that the duty of the State is to protect the security of its people, provide social security (for parents and children), stabilize prices and provide supervision, provide facilities in education and various other facilities needed by the community both poor and interested people. M. Umer Chapra, *al-Islâm wa Tahaddî al-Iqtishâdiyyah*, (Yordania: al-Maktabah al-Wathaniyyah al-Ma'had al-'Âlami al-Fikr al-Islâmiy, 1996), 162.

¹⁴ Mahmud Hamudah & Mustafa Husein, *al-Mu'âmalah al-Mâliyyah fi al-Islâm*, ('Amman al-'Urdun: Mu'assasah al-Warraq, 1991), 155. See also: Pusat Pengkajian dan Pengembangan Ekonomi Islam (P3EI) UII, *Ekonomi Islam*, (Jakarta: PT. Raja Grafindo Persada, 2008), 499. See also: Abu Hasan Muhammad Shadiq dalam Muhammad, *Kebijakan Fiskal...*, 212. The differences between taxes in Islam and conventional are as follows; *first*, the tax structure of the Islamic economy will such that the incidence of tax is only on the rich, and never on the people who are below poverty line. *Second*, a prohibitive tax will help the society to be free from the production and trading of harmful goods and service, and a discriminatory tax will penalize the production of the items of lower priority in the hierarchy of needs. *Third*, the resources mobilized through taxes may be utilized for meeting regular government expenditure and for development purposes. *Fourth*, net effect

the economy, this has consequences for the swelling of the State budget to offset the expenses incurred by the State.¹⁵ This phenomenon has been predicted by Yahya bin Adam with the statement, «that *kharâj* and *jizyah*, is a law that will still exist»,¹⁶ even though it is now in the form of *dharîbah*. As stated by Qardhawi, that there has been a shift in the current conditions, if in the past the largest source of state income was *kharâj*, then in modern times *dharîbah* had become the largest source of state income.¹⁷ Given the increasingly broad level of importance of a country in modern times which aims to improve a justice.¹⁸

The Ulama who lived in different times had a concensus (*fatwâ*) on the obligation to pay *dharîbah* ordered by the head of the state (*imâm*), to meet urgent needs such as emergency condition in the in the *Bait al-Mâl* and state expenditure needs. Some of the factors behind that concensus are as follows:¹⁹ *first*, the increasing obligations of the State and the high costs that must be spent to fulfill these obligations, including for health, education, security, economy, social, and state infrastructure development. *Second*, over time, there has been a very fundamental shift where the biggest sources of state income in the golden age of Islam such as *jizyah*, *kharâj*, *'ushr* and *zakah* were replaced by *dharîbah* which became the largest source of state income in modern times.²⁰

Ethical Guideliness for Tax Officers

Yahya bin Adam argues that the three main principles that must be possessed by tax officials are; *first*, just, is one of the most important factors in *kharâj*, without which the goal of the benefit of the people will not be achieved. *Second* not excessive and *third* does not exceed

of the above is transfer of resources from the rich to the poor.

¹⁵ Husein Ratb Yusuf Rayyan, *'Ajzu al-Muwâzanah wa 'Ilâjuha fi al-Fiqh al-Islâmî*, (Yordania: Dâr Nafâ'is, 1999), 64-66.

¹⁶ Yahya bin Adam, *Kharâj*, (Qâhirah: Dâr al-Syurûq, 1987), 61.

¹⁷ Yusuf Qardhawi, *Fiqh Zakâh*, (Beirût: Mu'assasah Risâlah, 1983), 1031.

¹⁸ *Ibid.*, 1031.

¹⁹ Husein Ratb Yusuf Rayyan, *'Ajzu al-Muwâzanah...*, 36-38.

²⁰ Imam al-Syatibi argued that, "if *Bait al-Mâl* treasure is empty, then the need for military costs increases, then the *Imâm* if he is fair, should charge those costs to those who are rich to meet those needs, so that the *Bait al-Mâl* can be refilled". Furthermore, that the previous *ulamâ* did not allow this policy because the condition of *Bait al-Mâl* is Good. This is in sharp contrast to the conditions that occurred in the era of as Syatibi which the problems faced were also different. See: Imam al-Syatibi, *al-I'tishâm*, Vol. 2, (Saudi Arabia: Dâr Ibn 'Affân, 1993), 619.

the ability of the taxpayer.²¹ The above conditions are certainly in line with what is recommended by *khalifah* ‘Umar bin Khattab²² and ‘Umar bin ‘Abdul ‘Aziz as narrated by Abu ‘Ubaid,²³

“...Umar bin ‘Abdul ‘Aziz wrote a letter to ‘Abdul Hamid bin ‘Abdurrahman: *Salâm ‘Alaika... ‘Ammâ Ba’du*. Indeed the *Kûfah* expert has been struck by calamity because of the many wrongdoers and the culture of bad deeds. In fact, the righteous teaching is justice and goodness... nor should you punish them except by requiring tax obligations (*kharâj*) to them, as a tenderness and calm for the inhabitants of the earth. I command you not to take taxes except with “the eight scales”: *first*, no excess in them. *Second*, no persecution. *Third*, not dissolving the value of gold. *Fourth*, there is no prize in the form of precious stones. *Fifth*, there is no Mushaf price. *Sixth*, there is no damage to houses. *Seventh*, no Abdurrahman marriage dirham money. And *Eighth*, no tax (*kharâj*) on people who convert to the Muslims...”

Table 1.2. The Criteria and Ethical Guideliness for Tax Officers in Islam

No.	Opinion	Criteria	Ethical Guideliness
1	Umar bin ‘Abdul ‘Aziz	-	<i>First</i> , no excess in them. <i>Second</i> , no persecution. <i>Third</i> , not dissolving the value of gold. <i>Fourth</i> , there is no prize in the form of precious stones. <i>Fifth</i> , there is no Mushaf price. <i>Sixth</i> , there is no damage to houses. <i>Seventh</i> , no Abdurrahman marriage dirham money. And <i>Eighth</i> , no tax (<i>kharâj</i>) on people who convert to the Muslims.

²¹ Ghida’ Khizanah Katibi, *al-Kharâj Mundzu...*, 269. Yahya Ibnu Adam, *Kharâj...*, 75 & 77. Abu Yusuf Ya’qub, *al-Kharâj*, (Beirut: Dâr al-Syurûq, 1985), 132-133.

²² Ghida’ Khizanah Katibi, *al-Kharâj Mundzu...*, 269.

²³ Abu ‘Ubaid al-Qasim bin Sallam, *al-Amwâl*, (Beirut: Dâr al-Syurûq, 1989), 113.

No.	Opinion	Criteria	Ethical Guideliness
2	Imam al-Mawardi	<i>First</i> , free person (not slave). <i>Second</i> , <i>amānah</i> . <i>Third</i> , capable or expert (<i>kafā'ah</i>). <i>Fourth</i> , meet the criteria of <i>faqīh</i> and <i>mujtahid</i> (if serves as a determinant of the tax rate (<i>kharāj</i>))	-
3	Johari and Ibrahim	-	<i>First</i> , not through violence (physical contact) to the taxpayers. <i>Second</i> , having a gentle nature (<i>al-'afwu</i>). <i>Third</i> , not exceeding ability. <i>Fourth</i> , have an <i>in-depth</i> knowledge about taxable objects. <i>Fiveth</i> , collect taxes properly and correctly (in accordance with sharia provisions). <i>Sixth</i> , collect taxes fairly. <i>Seventh</i> , be flexible in the collection. <i>Eighth</i> , consider the benefit of all parties (State and taxpayers).

On the other hand, al-Mawardi states that several conditions that must be fulfilled by the authority of the tax official can be said to be legal or legal, including: *first*, free person (not slave), *second*, *amānah*, *third*, capable or expert (*kafā'ah*). If he serves as a determinant of the tax rate (*kharāj*), it is required to meet the criteria of *faqīh* and *mujtahid*. However, if serving as a tax collector, the above criteria are not required.²⁴The tax officers fees are taken from tax money, as the same as for the zakat officers fees taken from zakah.

While Johari and Ibrahim explained seven conditions that must be met by tax officials, namely *first*, not through violence (physical contact) to taxpayers, *second*, having a gentle nature (*al-'afwu*), *third*, not exceeding ability limits, *fourth*, have in-depth knowledge about

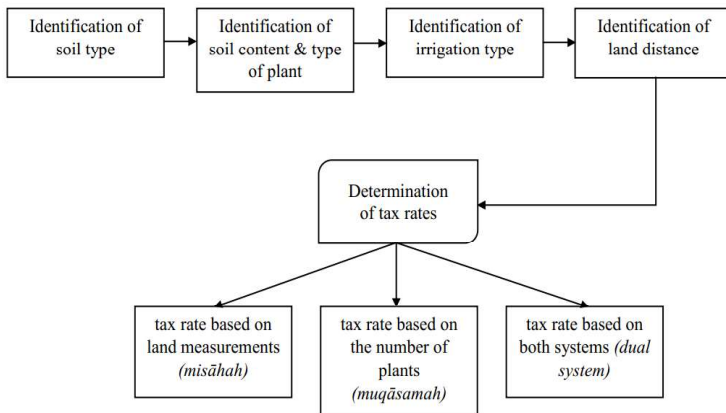
²⁴ Abu Hasan 'Ali al-Mawardi, *al-Aḥkām...*, 151-152. Compare with: Abu Ya'la Muhammad bin Husein al-Farra', *al-Aḥkām Sulḥāniyah*, (Beirut: Dār al-Fikr, 1986), 173.

taxable objects, *fifth*, collect taxes properly and correctly (in accordance with sharia provisions), *sixth*, collect taxes fairly, *seventh*, be flexible and do not burden or force, *eighth*, consider the benefit of all parties (State and taxpayers).²⁵

The Steps for Tax Officers

Tax officials must go through several processes of identification of tax objects in order to determine the tax rate that will be imposed on taxpayers on land or plants (tax objects) owned. In this case, there are at least 3 (three) stages in determining the tax rate, including: *first*, the tax officer must identify the type of soil, *second*, to identify the soil content and types of plants planted on the land, this is due to differences in prices for plants and also soil fertility affect the price of the plant. In addition, some circles assume that the distance between the land and the city or market has a significant influence on land prices, so that it affects the tax imposed on it. *Third*, the final step, which must be taken by the tax official, is identification of the irrigation method used, so that it will be calculated between the cost of irrigation with the tax that will be imposed on the land.

Figure 1.2. The Work Mechanism of Tax Officer in Islam



²⁵ Fuadah Johari & Patmawati Ibrahim, "The Dinamism In The Implementation of al-Kharāj During The Islamic Rule", in Jurnal Syari'ah, Jil. 18, Bil. 3, 651-653.

Work Mechanism of Tax Officers

First, an identification of land. Tax officers are required to have knowledge of the type of land that will be taxed on it. In general, the *kharâj* land is divided into four parts: *first*, land which was originally turned on or opened by Muslims. The status of the land is zakah land (*'ushr*) which cannot be taxed. *Second*, land whose owner are Muslim. And he has the right to own the land. *Third*, land acquired from the Non-Muslim through war. Then the land is used as tax land (*kharâj*) or zakah land (*'ushr*). *Fourth*, land acquired from Non-Muslim peacefully. This land is a special land and is subject to tax on it.

This type of soil is divided into two parts: (1) The land is emptied of its owner until it can be controlled by the Muslims without going through battle. The land became a *waqf* land for the benefit of the Muslims and was taxed against it. The land cannot be sold because the status is *waqf* land. (2) Land occupied by the owner. In peace it was decided that the land they still owned, but the land be taxed.

In addition, tax officer must pay attention to the content of each land, because each land has three types that affect the tax rates that are determined. The three types of soil are as follows: (1) fertile soils, so plants thrive in them, and infertile so that they do not produce a lot of harvest. (2) land that can be planted with various types of plants, such as grains and fruits. Among this type of land, which are expensive and inexpensive plant prices. For this reason, the tax rate is determined by the quality of the plant. (3) land that can only be used for irrigation and drinking places. (4) some people make the fourth condition in determining the tax rate, namely the distance of the land from the city or market.

Second, an Identification of Irrigation Method. The method of irrigation of plants and trees is divided into four parts, this division was stated by Imam al-Mawardi, namely: (1) irrigation by using human power without using tools, for example irrigation with water flowing from springs and rivers. Water flows to plants and trees, then water flows when needed and stops when it is not needed. This irrigation is the most beneficial and the least financing. (2) irrigation using human power and tools, for example: water sprayers or water pumps. Irrigation methods like this cost a lot and are difficult to work on. (3) irrigation by utilizing rain, snow or drizzle. The land that uses this irrigation method is called '*al-'Idzyu*'. (4) finally, irrigation using springs. This type of irrigated land is called '*al-Ba'lu*'.

The '*al-Ghillu*' is irrigation land that uses pipes. If the water flows, then it enters the first type of soil. If the water does not flow, then it enters the second type of soil. Whereas the land that was irrigated from the well was called '*al-Kadzaimu*'. If the soil is irrigated from the well, it enters the second type of soil. Whereas if the water is taken from a pipe, it is called '*al-Ghillu*' and enters the first type of soil.

Third, determination of tax rates. If the three processes above have been passed (identification of soil type, soil content and type of plant, irrigation method), then the task of the tax officer is to pay attention to one of the most beneficial methods among the three options:²⁶ *First*, determining the tax rate based on the results of land measurements (*misâhah*). *Second*, determining the tax rate based on the number of plants (*muqâsamah*). *Third*, the determination of the tax rate based on both systems (*dual system*).

Furthermore, if the tax determination is based on the results of land measurements (*misâhah*), then what is used is one *Hijriyah* calendar. And if the determination is based on the number of plants (*muqâsamah*), then the applicable standard is *Masehi* calendar. However, if the determination is based on both, the applicable standard is the age of plant maturity and its difficulties. The tax rates mentioned above are valid for eternity and may not be added or subtracted, while irrigation and the yield of the land do not change.²⁷

One of the rights of tax officer is wages, as stated by Imam al-Mawardi, although it is not yet detailed, the tax officer wages come from tax money, as is the wages of zakah officer taken from zakah money. While the wages of the tax dividers, he explained some of the views of the *fuqaha'*, as follows: (1) Imam al-Syafi'i opinion that zakah officer wages are one-tenth and tax officer wages are rights which the *sulthân* should give him. (2) Abu Hanifah opinion, that the wages of tax officer who share the proceeds of zakah land and tax land yields are half of both. (3) Imam Malik opinion, argues that the wages of zakah officer are from land owners, and the tax officer wages are half of the tax. (4) Sufyan al-Sauri opinion, states that the tax officer wages come from the *sulthân*, while zakah officer wages is one-tenth from the land owner.

²⁶ Abu Hasan 'Ali al-Mawardi, *al-Ahkâm...*, 149-150. See also: 'Abdussalam Balaji, *al-Mâliyah al-'Âmmah...*, 103. See also, Abu al-Farraj 'Abdurrahman bin Rajab, *al-Istikhrâj li-Ahkâm Kharâj*, (Beirût Lebanon: Dâr al-Kutub al-'Âlamiyah, 1985), 92.

²⁷ Abu Hasan 'Ali al-Mawardi, *al-Ahkâm...*, 152-153.

Conclusion

The aims of this study is to analyze the criteria and ethical guideliness for tax officers in Islamic civilization as recorded in some traditional literature. This study concluded that the criteria of tax officer are: free person, *amânah*, capable or expert (*kafâ'ah*), meet the criteria of *faqîh* and *mujtahid* (if serves as a determinant of the tax rate (*kharâj*)). On the other hand, the ethical guideliness for tax officer are as follows: (1) no excess conduct for the taxpayers. (2) no persecution. (3) avoid maipulating the value of gold. (4) no prize in the form of precious stones. (5) collect taxes properly and correctly (in accordance with sharia provisions). (6) no tax (*kharâj*) on people who convert to Muslim. Eventhough the times have changed much, but at least the values or principles above are still relevant and cannot be eliminated, given that history has proven that fulfilling the above criteria has a significant role in the effectiveness and efficiency of the tax management system of the state to the enhance the prosperity and welfare of *ummah*.[]

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