

## TAX MODERNIZATION IN INDONESIA: STUDY OF ABU YUSUF'S THINKING ON TAXATION IN THE BOOK OF AL-KHARAJ

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**Abstract:** *tax for a country is one of the main income in the country so that the tax funds collected will have a positive impact on the population of that country, the purpose of this research is to provide education to Muslims that the tax culture that has developed in Indonesia at this time has existed since the classical Islamic era. namely in the time of Abu Yusuf, the type of research carried out by researchers in this paper was a qualitative method using a library method (library) which was reviewed from historical, books and previous research results, in research, it has been suggested that there is a modernization system in taxation in Indonesia where In the era of Abu Yusuf, taxes were focused on three main points, namely agricultural products, crop yields, tax-sharing income, while the tax was developed again by economists in Indonesia, income tax (PPN: Pajak Penambahan Nilai), value-added tax (VAT), sales tax on luxury items PPn BM), Customs duty, Land and building tax (PBB), Acquisition fees for land and buildings (BHTB). The essence of tax is a community granting for assets owned for the common welfare.*

**Keywords:** *Abu Yusuf, Modernization, Taxes*

### INTRODUCTION

Tax is one of the sources of income for a country, with the state financial treasury tax, it will increase more because there is an allocation of wealth funds from the community, society, or institution that distributes the percentage of their income or property rights to the state as a reciprocal that the state will maintain rights and security for the community. However, this has not been maximized with all the potential wealth in Indonesia, there are still many companies or people who have not paid their taxes. [1]

Taxes according to Law No. 16 of 2009 concerning amendments to the four laws No. 6 of 1983 concerning general provisions and taxation methods, in Article one paragraph one states that the tax state obligation contained by a person or entity that is coercive under the law without receiving direct compensation and which will be used for the state based on prosperity for the people. [2] [3]

Tax expenditures carried out by individuals or institutions according to the law contained in one of the arguments that state the obligation to distribute taxes for the community to the State, taxes collected by the State to be able to assist the operational needs of the State such as infrastructure development, opening up fields, employment, and empowerment of UMKM.[4] The state has a full obligation to control and regulate tax revenue and expenditures to reduce the ineffectiveness of tax disbursement.[5] Abu Yusuf memiliki karya fenomenal dalam bidang pajak, yaitu kitab Al-Kharaj. Kitab yang ditulis atas permintaan Khalifah Harun Ar-Rasyid ini digunakan sebagai pedoman dalam pengelolaan pajak. Sebagai salah satu sektor penting dalam penerimaan negara,

pajak seharusnya tidak mendzolimi masyarakat dari besaran presentasinya. Tujuan dari penulisan ini adalah untuk mengetahui sejarah penulisan kitab Al-Kharaj dan isi kitabnya. Selain itu, tulisan ini juga untuk mengetahui konsep pajak yang ditulis Abu Yusuf dan utilitasnya dengan ekonomi saat ini. Metode yang digunakan dalam penulisan ini adalah metodologi pemikiran tokoh yang dilacak dari sikap, tulisan atau pun tanggapan pada suatu kasus fenomena yang terjadi pada masa itu. Untuk mengetahui latar belakang pemikiran Abu Yusuf tidak bisa mengesampingkan beberapa faktor yang ada, baik faktor internal maupun faktor eksternal yang menjadi pemicunya. Hasil penelitian menemukan bahwa pemikiran Abu Yusuf tentang pajak menjadi salah satu konsep yang dilaksanakan hingga saat ini. Konsepnya dipakai dan diaplikasikan dalam menentukan presentase penerimaan pajak oleh negara. Konsep Al-Kharaj digunakan dalam sektor penerimaan Pajak Bumi dan Bangunan (PBB)

Tax expenditures carried out by individuals or institutions are coercive based on the law that the output of tax policy is for the welfare of the community, taxes have the characteristics of, among others, contributions from the people to the state that has the right to collect taxes only the state, taxes are levied based on laws and regulations. By law, taxes are used to finance state households, namely distribution expenditures that are beneficial to the wider community.[6][3] The presence of Abu Yusuf's thoughts related to taxes provides an appropriate explanation that Islam views specifically related to taxes, both land taxes, and income taxes. Abu Yusuf views that the form of taxes that will be collected by the State against the community is a form of State attention by exploiting State policies to be able to prosper for the people who live in the region, one of the goals of

building a State is to create a good life.[7]

Abu Yusuf, one of the famous fuqaha figures from the time of Harun Ar-Rashid to the era of contemporary scholars, Abu Yusuf gave various kinds of contributions to the scientific world, especially in the field of Fiqh, as evidenced by the writing in the book of Al-Kharaj. In addition to being an expert on jurisprudence, Abu Yusuf understands policies on input and output in a country. Especially regarding taxation and the role of the state in economic development such as kharaj, Usyur, and Zijiyah.[8]

Abu Yusuf's thoughts on taxation as a benchmark that Islam is not only related to practices related to Ubudiyah and Muamalah but Islam provides a special view of the importance of building a country. Abu Yusuf highlighted the responsibility of a State to be able to ensure the welfare of its people such as building infrastructure. [9][5] Abu Yusuf memiliki karya fenomenal dalam bidang pajak, yaitu kitab Al-Kharaj. Kitab yang ditulis atas permintaan Khalifah Harun Ar-Rasyid ini digunakan sebagai pedoman dalam pengelolaan pajak. Sebagai salah satu sektor penting dalam penerimaan negara, pajak seharusnya tidak mendzolimi masyarakat dari besaran presentasinya. Tujuan dari penulisan ini adalah untuk mengetahui sejarah penulisan kitab Al-Kharaj dan isi kitabnya. Selain itu, tulisan ini juga untuk mengetahui konsep pajak yang ditulis Abu Yusuf dan utilitasnya dengan ekonomi saat ini. Metode yang digunakan dalam penulisan ini adalah metodologi pemikiran tokoh yang dilacak dari sikap, tulisan atau pun tanggapan pada suatu kasus fenomena yang terjadi pada masa itu. Untuk mengetahui latar belakang pemikiran Abu Yusuf tidak bisa mengesampingkan beberapa faktor yang ada, baik faktor internal maupun faktor eksternal yang menjadi pemicunya. Hasil penelitian menemukan bahwa pemikiran Abu Yusuf tentang pajak menjadi

salah satu konsep yang dilaksanakan hingga saat ini. Konsepnya dipakai dan diaplikasikan dalam menentukan presentase penerimaan pajak oleh negara. Konsep Al-Kharaj digunakan dalam sektor penerimaan Pajak Bumi dan Bangunan (PBB

Al-Kharaj by Abu Yusuf is related to taxation, in this book Abu Yusuf explains taxation in detail from the obligation to do taxation to administrative problems, the book by Abu Yusuf Al-Kharaj is based on the orders of the caliph Harun Ar-Rashid regarding the issue taxation at that time. The position of the book of Al-Kharaj at that time had a bureaucratic orientation because it was written to serve as a tax guide for the caliph Harun Ar-Rashid so that the desire achieved by Harun Ar-Rashid became a State.[10][7]

Regarding some of the explanations above regarding the taxation system that was applied by Muslims at the time of Abu Yusuf with various terms such as usyur, jiziyah, and kharaj. This taxation system was applied by Abu Yusuf. In terms of taxation, it is a matter of great urgency, every country uses a tax system, especially in Indonesia, which implements a taxation system, researchers want to examine the taxation applied in Indonesia today, whether the tax system applied in the time of Abu Yusuf is the same.

## METHOD

This research uses a qualitative approach using the library research method. by explaining argumentatively from data sources obtained.[11] The source in the research is in the form of a book as the primary source, namely the Kitab Al-Kharaj by Abu Yusuf. Other secondary sources are Al-Ahkam Al-Sulthaniyyah by Mawardi, Ma usu'ah A'llamul Fikr al-Islamiyah by Mahmud Hamid, and other books related to al-kharaj such as Taxes According to Sharia by Gustawi, Islamic Economic Thinkers by Azwar.

Adiwarman Karim, Economic Thoughts of Abu Yusuf in Kitab Al-Kharraj by Nofra Martini Tilopa, Taxation by Casavera. The collection method in this research is the documentation method. While the data collection techniques with library techniques. The analysis method uses content analysis and history. [9] [12]

## RESULT AND DISCUSSION

### A. Birth of Abu Yusuf

Abu Yusuf was born in Kufa in 731M/113H, and he died in 800M/182H, Abu Yusuf's full name is Abu Yakub Bin Ibrahim Al-Ansari, a friend and student of Imam Abu Hanifa, the founder of the Hanafi school,[7] He came from and grew up in the Bajailah tribe, one of the names of the tribes in Arabia, from the family of Abu Yusuf called the Ansari because the mother of Abu Yusuf had family relations with the Ansar who helped the prophet spread Islam for the first time in an Arab city. [13]

Abu Yusuf, one of the adherents of the Hanafi School, will automatically follow Abu Hanifah's pattern of thinking in taking a syar'i law, Abu Hanifah can be seen from the point of view of taking law, he prioritizes legal reasoning methods related to issues regarding worldly matters. This will be done if there is a law taking that is not listed in the Qur'an and Sunnah which does not explain in a sarah, but in the reasoning that has been used by Abu Yusuf it is not free from limitations. [13][6]

According to the narrative of Abu Yusuf himself that he was a student of Abu Hanifa for 17 years and several famous scholars of his time, Abu Yusuf not only studied with his teacher Abu Hanifa but there were still teachers who had given knowledge to Abu Yusuf among his names were ibn Abi Laili Imam Malik, Abu Muhammad Atho, Sulaiman bin Mahram, Muhammad bin Ishak. as well as several scholars who

are willing to take the time to teach Abu Yusuf.[5]Abu Yusuf memiliki karya fenomenal dalam bidang pajak, yaitu kitab Al-Kharaj. Kitab yang ditulis atas permintaan Khalifah Harun Ar-Rasyid ini digunakan sebagai pedoman dalam pengelolaan pajak. Sebagai salah satu sektor penting dalam penerimaan negara, pajak seharusnya tidak mendzolimi masyarakat dari besaran presentasinya. Tujuan dari penulisan ini adalah untuk mengetahui sejarah penulisan kitab Al-Kharaj dan isi kitabnya. Selain itu, tulisan ini juga untuk mengetahui konsep pajak yang ditulis Abu Yusuf dan utilitasnya dengan ekonomi saat ini. Metode yang digunakan dalam penulisan ini adalah metodologi pemikiran tokoh yang dilacak dari sikap, tulisan atau pun tanggapan pada suatu kasus fenomena yang terjadi pada masa itu. Untuk mengetahui latar belakang pemikiran Abu Yusuf tidak bisa mengesampingkan beberapa faktor yang ada, baik faktor internal maupun faktor eksternal yang menjadi pemicunya. Hasil penelitian menemukan bahwa pemikiran Abu Yusuf tentang pajak menjadi salah satu konsep yang dilaksanakan hingga saat ini. Konsepnya dipakai dan diaplikasikan dalam menentukan presentase penerimaan pajak oleh negara. Konsep Al-Kharaj digunakan dalam sektor penerimaan Pajak Bumi dan Bangunan (PBB

Abu Yusuf is a very charismatic figure in his day, besides having literacy in fiqh and Sufism, he also could manage state finances, among the well-known thoughts on state finances was the tax management method, at that time taxes were one of the major incomes of the state at that time. the leader of Harun Al-Rosyid. [2]

## **B. Abu Yusuf's Intellectual Works**

Abu Yusuf is an active person in the field of writing, among the famous books he wrote was the book Al-Kharaj, the book Al Kharaj was not the first time written

by Abu Yusuf, but before Abu Yusuf was written by Muslim historians they had agreed to make a theme. Al-Kharaj in the time of Muawiyah Bin Abdullah Bin Yasar, a Jew who converted to Islam and was appointed secretary of the Caliph Abu Abdillah Muhammad Al-Mahdi, but unfortunately the work he wrote has been lost to time.[14]Islam allows the debtor but doesnot recommend. In the management of State finances, the Messenger as the leader is always trying to implement policies aimed at kemashlahatan of the Muslims. Abu Ubaid in Al-Amwal, who explained that the distribution of wealth in a fair and equitable should be based on the principles of good fiscal justice and perfect as possible. One of the biggest sources of funding over the financing of all government spending gained at this time is through taxes. In Indonesia it is the backbone of the tax revenue of the State. Therefore, in order for tax not incriminating peng in the community then the Government of Indonesia to make related the poll rules. The existence of such a regulation is expected to appropriate tax proportional voting so that no one is harmed. Therefore, the Government of Indonesia sought to maintain the principle of fairness in the poll tax, namely by improving tax laws if found weaknesses in it. However, improvements for the sake of improvement Government Indonesia has done is not bearing fruit, even saw unfairly. So from this it takes an alternative rule that can manifest justice in society. This research uses a type of research literature (library research

The book of Al-Kharaj which was written by Abu Yusuf was one of the instructions from the Caliph Harun Al-Rashid who at that time stated a lot about taxation because some of them in the book of Al-Kharaj had a bureaucratic orientation because it was influenced by the book responding to the Caliph who made the book guidelines for state administration

to manage baitul mal properly so that it is Although the book has the title Al-Kharaj in it not only discusses taxation, but also includes other sources of state income such as ghanimah, fay, kharaj, ushr, jiziyah, and shadaqoh, and is equipped with how to distribute it and for anyone who gets it. In the book, Al-Kharaj by Abu Yusuf, the discussion that has been presented is not only a benchmark for a taxation title, but the discussion that includes in the book is related to state opinion.[10] The scientific works owned by Abu Yusuf are as follows::

1) Kitab Al-kharaj

This book is one of the most famous books in the book ever written by Abu Yusuf from other books because this book it covers various kinds of discussions on Islamic economics, among the general discussion chapters in the book of Al-Kharaj on governance, a caliph is a representative of Allah on earth to carry out his orders, about the rights and responsibilities of his government to the people. Regarding finances, state money does not belong to the caliph, but the mandate of Allah and his people who must be guarded and full of responsibility. Regarding land, land owned by the state can be taken back if it is not cultivated for three years. And in the book of Al-Kharaj, discusses land ownership.[15]

Regarding taxation, taxes are only set on assets that exceed the needs of the people which are determined based on the willingness of the regulated law [15][7]

2). Kitab Atsar

The book contains the traditions that have been narrated from his father and teacher, some of these traditions are directly related to the Prophet Muhammad, some have reached the companions and some have come to

Tabi'in and expressed the opinion of Imam Abu Hanifah.[6]

3). Kitab Ikhtilaf al-Amshar

In the book, Abu Yusuf writes down the differences of opinion between Imam Abu Hanifah and Ibn Abi Laili and their respective opinions. The arguments put forward by Imam Abu Hanifa are explained in detail.

4). Kitab An-Nawadir wa al-Amali fii al-Fiqh

Books that discuss muamalah fiqh related to transactions or in everyday life. [9]

**C. Social and economic conditions faced by Abu Yusuf**

Abu Yusuf lived in two periods, namely during the Umayyad period and the Abbasid era, historically Abu Yusuf has many references to study case studies that occurred during the two transitions, how to manage the economy in the Abbasid and Umayyad eras, respectively. The dynasty had its style of managing state finances and revenues.

Prosperity in the time of the Abbasids has been proven in the reign of Harun al-Rosyid, he developed the economy in various sectors, in the fields of trade, agriculture, irrigation. With the rapid turn of the economy so that Baghdad became the capital of the Abbasids as a major trading center at the time, with the circulation of goods and currency from various parts of the world, the country at that time had very good income due to the economic cycle.[16]

From several sources that Baghdad can finance development and other sectors, such as the construction of the city of Baghdad by building health, development in the field of worship in the field of education. And the state can pay scholars and academics. And the state supports and facilitates researchers and writers to develop science.[15]

### 3. Kitab Al-Kharaj and its Methodology of Thought

#### A. Kitab Al-Kharaj formed

In the preamble to the book of Al-Kharaj, Abu Yusuf said, "Indeed, Amir al-mu'minin Harun ar-Rosyid has ordered me to compose a general book that serves as a guide for collecting kharaj, usyur, zakat, and zijiya. Everything that needs to be planned and practiced, this is intending to reduce the injustice experienced by the people at that time. [5] Abu Yusuf memiliki karya fenomenal dalam bidang pajak, yaitu kitab Al-Kharaj. Kitab yang ditulis atas permintaan Khalifah Harun Ar-Rasyid ini digunakan sebagai pedoman dalam pengelolaan pajak. Sebagai salah satu sektor penting dalam penerimaan negara, pajak seharusnya tidak mendzolimi masyarakat dari besaran presentasinya. Tujuan dari penulisan ini adalah untuk mengetahui sejarah penulisan kitab Al-Kharaj dan isi kitabnya. Selain itu, tulisan ini juga untuk mengetahui konsep pajak yang ditulis Abu Yusuf dan utilitasnya dengan ekonomi saat ini. Metode yang digunakan dalam penulisan ini adalah metodologi pemikiran tokoh yang dilacak dari sikap, tulisan atau pun tanggapan pada suatu kasus fenomena yang terjadi pada masa itu. Untuk mengetahui latar belakang pemikiran Abu Yusuf tidak bisa mengesampingkan beberapa faktor yang ada, baik faktor internal maupun faktor eksternal yang menjadi pemicunya. Hasil penelitian menemukan bahwa pemikiran Abu Yusuf tentang pajak menjadi salah satu konsep yang dilaksanakan hingga saat ini. Konsepnya dipakai dan diaplikasikan dalam menentukan presentase penerimaan pajak oleh negara. Konsep Al-Kharaj digunakan dalam sektor penerimaan Pajak Bumi dan Bangunan (PBB

This book is meant by Al-kharaj because it discusses kharaj (Taxes). with the simple title, Abu Yusuf can describe his line of thought that in the book of

Al-kharaj will be directed to matters regarding the policy of paying taxes and the implementation of tax payments, because the book includes a critique, solution, and direction for the people at the time of Caliph Harun ar-Rosyid. [17]

One of Abu Yusuf's famous works is the book Al-Kharaj, the writing the book compiled by Abu Yusuf was based on the order of the caliph Harun ar-Rasyad regarding taxation issues, thus the book of Al-Kharaj has a bureaucratic orientation because it was written to respond to the leader of the caliph Harun ar -Rasyid who wants to use it as an administrative manual to manage the Baitul Mal institution properly and correctly so that it can prosper the people. [12][15]

Even though the book is titled about Al-Kharaj, the book does not only contain a discussion on taxation, but the book covers Ghanimah, Fai, Jiziyah, and Shadaqah, which are complemented by the naqliah arguments (Al-Qur'an and Hadith) and Aqliah (rational) writing methods. by combining the naqliah and aqliah arguments to differentiate the al-kharaj book for us in the next period. [12]

#### B. Abu Yusuf's Methodology of Thought

The big theme in the book of Al-Kharaj provides a comprehensive study of taxation, offering Usyur alms, zijiya, and avoiding public pressure on a caliph who at that time benefited their interests, this is shown in the issue of taxation is very exclusive in the book, the problem of This will appear when you see the preparation of the book Al-Kharaj.[18]

The approaches taken by Abu Yusuf writing Al-Kharaj is a pragmatic approach he looks at the prevailing practice, studies the problems that arise from current and past policies, examines the rules of the Qur'an and hadith, to confirm with the Shari'a, and achieve something which will provide in his view a reasonable answer, a

deductive approach aimed at proving the point, a pragmatic approach to a scientific approach.[17]

Abu Yusuf was very familiar with Abu Hanifah who at that time Abu Yusuf had become a student and good friend of Abu Hanifah, Abu Hanifah was one of the famous scholars for the origin of a scientific style in the field of fiqh known as taking laws based on reason or logic, Abu Hanifah's thoughts stated in Abu Yusuf that every legal case he is more inclined to a pragmatic and deductive approach.[15]

#### 4. Ijtihad Abu Yusuf About Taxation

Etymologically, tax comes from an Arabic word called *daribah* which comes from the word *darabat*, has the meaning of obliging, hitting, raising, or charging, referred to as a burden because it requires additional assets after taxes, but the scholars interpret rich *daribah* as property collected as obligations.[5] Abu Yusuf memiliki karya fenomenal dalam bidang pajak, yaitu kitab *Al-Kharaj*. Kitab yang ditulis atas permintaan Khalifah Harun Ar-Rasyid ini digunakan sebagai pedoman dalam pengelolaan pajak. Sebagai salah satu sektor penting dalam penerimaan negara, pajak seharusnya tidak mendzolimi masyarakat dari besaran persentasenya. Tujuan dari penulisan ini adalah untuk mengetahui sejarah penulisan kitab *Al-Kharaj* dan isi kitabnya. Selain itu, tulisan ini juga untuk mengetahui konsep pajak yang ditulis Abu Yusuf dan utilitasnya dengan ekonomi saat ini. Metode yang digunakan dalam penulisan ini adalah metodologi pemikiran tokoh yang dilacak dari sikap, tulisan atau pun tanggapan pada suatu kasus fenomena yang terjadi pada masa itu. Untuk mengetahui latar belakang pemikiran Abu Yusuf tidak bisa mengesampingkan beberapa faktor yang ada, baik faktor internal maupun faktor eksternal yang menjadi pemicunya. Hasil

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Tax according to the Law of the Republic of Indonesia Number 28 of 2007 concerning the provisions and procedures for taxation (KUP) is a mandatory contribution to the state that is contained by individuals or burdens that are coercive based on the law, with either direct compensation and use for the country. [3] [19]

From the various definitions above, it can be concluded that taxes have the following elements:[20]

- a) Contributions from the people to the state
- b) Taxes are collected based on the strength of the law and implementing regulations
- c) Taxes are used to finance state households.

In terms of the application of the tax, Abu Yusuf tends to agree with the state taking a share of agricultural produce from the cultivators to collect rent from agricultural land, according to him this method is more equitable and provides greater production yields by providing convenience in expanding arable land, and recommends the use of the *muqasamah* system instead of the system *misahah* that has been in effect since the time of Umar bin Khatab. [21]

Abu Yusuf sees the state sector as a mechanism that allows citizens to intervene in the economic process, how the regulatory economic mechanism determines the clear direction of government spending desired by public

policy, its regulation depends on the important aspects of the variables that must be corrected. [10]

**A. Land tax**

**1. Tax Kharaj**

In his book Abu Yusuf suggests the method of dividing the kharaj tax, before Abu Yusuf, the method of distributing land still follows the division like Caliph Umar Bin Khatab, Abu Yusuf has differences with the method that has been divided by Umar, this indicates that Abu Yusuf has basic kharaj more profit sharing.[15]

Abu Yusuf argued that the land tax rate should be determined by the profit-sharing method, when the Prophet Muhammad had conquered Khaibar, he collected the kharaj land tax in the form of a fixed monetary tax, on the contrary, he gave the land tax, the Jews under the Musaqamah agreement where half of The proceeds are taken in the form of taxes. Al-kharaj tax is divided into two types as follows:: [22][6][7]

a) **Muqasamah Rate (Profit Sharing)**

At the Muqasamah rate for proportional profit sharing, Abu Yusuf writes variables that depend on the ability of the land to pay taxes that must be borne when farming, he suggests the price to be as follows:

- 1) Two-fifths (40%) of barley wheat from naturally drained soil, ie by rainfall and water from natural springs.
- 2) One-and-a-half (15%) and three-tenths (30%) crops of artificially irrigated land, depending on the number of workers covered and the irrigation method required, rates are low in this category compared to previously intended to allow irrigation costs.
- 3) A third in trees, vineyards, vegetables, and fruits, but only a

quarter will be taken from plants in summer.

- 4) One-tenth in natural irrigated qhot'i land and one-two in artificially irrigated land. Qath'i land islands given by the caliph to distinguish the provision of services to an Islamic state, they are not always of high quality and some are mandatory to build.[12] [18]

No	Farm Soil Type	release of presentation
1	Agricultural produce with natural irrigation	40%
2	Irrigated crops use financing	15%, 30%
3	gardens and trees	33%
4	hot land irrigated with natural	10%

b) **Fixed rate (Wazifah)**

Wazifah is a special burden on land as much as the proceeds, Abu Yusuf determines the minimum threshold or limit for paying taxes, the tax is only set at 5 wasaq, so if it is less than 5 wasaq then he is not obliged to pay taxes, then no tax is imposed except for expensive goods, even if the item is less than 5 wasaq as long as the value of the item is equivalent to the value of five wasaq of the item equal to the value of five wasaq of the from the cheapest land product.

To clarify the unit of measure, the scales are determined by the following steps, namely 1 wasaq consists of 60 sho, while 1 sho consists of 5 rutl, and 1 rutl is equal to 1 pound of weight of wheat, in other words, the threshold weight is about 1,600 pound. wheat, the threshold is silk with about 727 wheat at this time. [18]



## 2. Tax Usyr

Usyur is a tax imposed on trade goods that enter the land of Islam, Usyur was not known at the time of the prophet Muhammad SAW, Usyur was applied during the time of Umar, Usyur was taken on Muslim traders if they came to the opposing area. Umar decided that non-Muslim traders should pay duties on the goods they import into Islamic countries. [21]

There are four kinds of ushr tax: first, land owned by Muslims, second land belonging to the Bible, third qatha'i land, fourth land that was revived. The tax base of land owned by Muslims is subject to a tax rate of one-tenth (10%) if the land is irrigated naturally, using labor and machines, the tax rate that he will pay is as much as 5%. The imposition of a tax rate (5%) also applies to land for doing very things by charging fees from them as you do on trade.[23] according to Abu Yusuf in Kitab al-Kharaj

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Concerning the revived land, Abu Yusuf collects taxes according to his land on land that is revived after being cultivated, then a tenth ushr tax rate is imposed, if the land is ushr land and is turned into kharaj land then the tax is according to kharaj land, then vice versa. [10][18]

### B. Land Produce Tax

The products are divided into three categories, a) products derived from

agriculture b) products are taken from the soil, and. c) products produced from the sea, for products originating from agriculture, Abu Yusuf turned to products such as honey, nuts, Abu Yusuf suggested that nothing should be taxed on sugar cane, firewood, grass, and straw, except cinnamon because this plant is useful even though it is not edible.[3] [1]

On goods that come out of the sea, such as jewelry and mines, Abu Yusuf stipulates the payment of a tenth tax, even in his work, Abu Yusuf states that all goods that come out of the sea will be subject to a tax of one-tenth of 20% of income.[2][18]

### C. Tax *Usyur*

Usyur is a tax imposed on trade goods that enter the land of Islam, Usyur was not known at the time of the prophet Muhammad SAW, Usyur was applied during Umar's time, Usyur was taken on Muslim traders if they came to the opposing area. Umar decided that for non-Muslim traders to pay duties on the goods they imported into Islamic countries.

In taking the tax, Abu Yusuf indicated two things that must be considered, first, the goods were goods intended to be traded, the second was the value of the goods carried not less than 200 dirhams, in this case, the distribution of state income, Abu Yusuf wanted the incident to make prosperous society in the economic field. [24]

Usyur in language from the word, Syara which means taking a tenth of wealth, in terms of trade tax (excise) imposed on Muslims and non-Muslims (harbis and dimmi) for Muslims they are obliged to pay as much as 2.5%, for the dhimmis they have to spend 5% and for harbi they have to pay 10% if it reaches the level of 200 dirha or reaches the level of 20 mitqol.[15][25]

No	Obligatory group Percentage	Presents	Dirham	Mistqal
1	Muslim	2,5%	5	1/2
2	Dhimmi	5%	10	1
3	Harbi	10%	20	2

The Kitab of Abu Yusuf describes the conditions for taxation:

- a. The minimum price is justifiable
- b. Not oppressing taxpayers
- c. Safe property maintenance
- d. Benefits for the government and taxpayers
- e. The choice between several alternative regulations that have the same impact on property that exceeds one of the benefits for the taxpayer.[15][10]

## 5. Tax Modernization in Indonesia in the perspective of Abu Yusuf

- 1) Tax Substance according to Experts  
According to Rokhmat Sumitro in his tax book, taxes are people's contributions to the state treasury (transfer of wealth from certain sectors to the government sector) without receiving reciprocal services that can be directly appointed and used to finance public expenditures by the state, then refined into a tax is the preservation of the wealth of the parties people to the state treasury for the public interest. [23]according to Abu Yusuf in Kitab al-Kharaj Djajaningrat defines tax as an obligation to hand over wealth to the state treasury due to circumstances, events, and actions that give a certain position, but not as a law, according to government regulations and enforced, but there is no direct reciprocity from the state.
- 2). Tax Function  
Taxes by the state can function as a policy regulatory instrument, besides that taxes function to fill the

state treasury, the following will explain the tax function:

### a). Taxes as a Source of State Revenue

ax is the main account post in the source of state revenue, if the source of state revenue has not been able to cover the budget, other alternative revenues come from loans (debts) or legitimate non-tax fundraising, efforts to increase tax rates are state efforts in managing taxes through:[3]

- a. Increase in tax rates
- b. Improved tax services that are easier and simple
- c. Increased supervision or control of procedures for implementing tax collection
- d. Building people's awareness to build taxes through socialization and education.

### b) Tax as regulating

This function can be used as a tool to regulate monetary policy, the social economy and culture of the people tend to be detrimental, the tax function can be grouped:

#### 1. Economics

Economic growth in a country can be influenced by several factors, namely production, investment, infrastructure, and gross domestic product, tax regulations can increase these factors. for example, to maintain domestic products so that they can compete with foreign products, namely by placing a high determination on expensive imported goods from domestic price products. So that consumers lose their purchasing power, much more expensive than their domestic products.[23]

according to Abu Yusuf in Kitab al-Kharaj

Another impact of the regulation is wider employment opportunities or reducing unemployment, increasing people's purchasing power so that purchasing power increases and taxes can also increase, economic growth is also increased.[13]

## B. Tax System

### 1. Tax System

The tax collection system can be said as a method of tax debt paid by the person concerned so that it can enter the state treasury, in Indonesia itself, there are three types of taxation systems, the tax collection system in Indonesia is by the principle of adhering to the self-assessment system and with the holding system. [3][22]

#### 1). *Official Assessment System*

This system gives the authority to the state to pick up (tax collectors) to carry out tax calculations contained by the people, in this system, the people are passive, the large tax burden that must be paid by the people this system is used by Indonesia on land and building taxes, taxes (PBB).

The system is a collection that authorizes the government to determine the amount of tax contained by the taxpayer, while the characteristics of the Official Assessment System: [22] [3]

- a). The authority to determine the amount of tax is with the tax authorities
- b). Taxpayers are positive
- c). The tax object arises after the tax assessment letter is issued by the tax authorities

#### 2). *Self Assessment System*

In this system, taxpayers are given the authority to calculate, pay and

report the tax stated that must be paid, in this case, the people are required to be able to understand and understand the tax implementation law, the state acts as supervision and implementation of the tax law, as for the characteristics Self Assessment System:

- a) The authority to determine taxes is vested in the taxpayer himself
  - b) Active taxpayers start calculating, depositing, and self-reporting the stated tax
  - c). Fiskus does not interfere and only supervises itself.
- 3). *With the holding system*

This system authorizes third parties to calculate, determine and collect taxes from the people, the government prepares tax laws and the people act passively to calculate the results of calculating the amount of taxes to be paid which the Indonesian system pays on value-added tax and tax sales luxury.

## 2. How to determine and collect taxes

There are three separate ways to determine the tax burden, when taxes are paid and repaid by the people of the country, it can be done at the beginning of the year, or throughout the year, there are three ways (steel) in determining the tax burden. the tax burden that must be paid by the people, namely:

- a) *Real Steel*  
The real tax is a method of calculating the amount of tax that must be paid by the people based on the object of tax (income) obtained for one year, the amount of tax that will be paid at the end of the tax year.
- b) *Assumption Stelsel*  
The assumption system is a procedure for calculating and collecting taxes carried out by the state at the beginning of the year based on or estimated income from

- the previous year.
- c) Mixed Stelsel  
This method is a combination of the real system and the assumption system, the procedure for calculating and collecting taxes is determined at the beginning of the year based on the ability of taxes paid in the previous year.[19]

## CONCLUSION

Based on the results and discussion The researcher concludes that tax is one of the state revenues that is directly allocated by the people, Abu Yusuf argues that taxes are something that must be considered for every group, both from the government sector and from the community itself, the people play an active role in the process of paying the regulated taxes. by a country, because the income from the tax will be allocated to financing education, financing

health, and being able to distribute infrastructure evenly. The form of taxation in Indonesia has been realized in classical Islamic eras such as the era of Abu Yusuf, Islam recommends that every people can help to fulfill their obligation to pay taxes so that the Baitul Maal at that time can function again with economic activity. Tax expenditures during the Abu Yusuf era with Indonesia today have similarities in determining taxes, including during the Abu Yusuf era three taxes had to be issued, namely land tax, income tax, and duty tax. With many taxes such as those that have been developed in Indonesia, it will systematically be burdensome for people to pay taxes, with many taxes being developed, it is better to serve the community in the context of managing more extra tax funds with servants like the Abu Yusuf era who viewed taxation according to their respective abilities.

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