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The legality of Taxpayers On Islamic Economic Law Perspective Wery Gusmansyah 1 , Wahyu Abdul Jafar 2 1.2 Universitas Islam Negeri Fatmawati Sukarno Bengkulu, Indonesia Email: werygusmansah @iainbengkulu.ac.id 1 ,wahyujafar@iainbengkulu.ac.id 2 Abstract: The purpose of this study was to determine the legality of taxpayers from the perspective of Islamic economic law.

This study is a literature study with a normative juridical approach. The data collection technique used in this research is the documentation technique. At the same time, the analysis technique used in this research is descriptive inductive. The primary data in this study are online scientific journals and books directly related to the object being researched, namely online scientific journals or books related to taxes in the perspective of Islamic economic law. From this research, it can be concluded that tax law in the perspective of Islamic economics is permissible.

The basis of the legality of taxpayers is based on the Qur'an, al-hadith, and the opinions of the scholars. Taxes are allowed but with due observance of certain conditions, namely that they must be fair, equitable, and not burden the people. Taxes today are indeed the obligations of citizens in a Muslim country because government funds are not sufficient to finance various "expenditures," If these expenditures are not financed, there will be harm.

Keywords; Legality, Taxpayers, Islamic Economic Law

Introduction Taxpayers are individuals or entities which, according to the provisions of tax laws and regulations, are determined to carry out tax obligations, including certain tax collectors or withholding taxes. [1] According to Safri Nurmantu, tax compliance is "a condition where the taxpayer fulfills all tax obligations and exercises his tax rights."

According to Safri Nurmantu, there are two kinds of compliance: "formal and material compliance. What is meant by formal compliance is a condition where the taxpayer fulfills his tax obligations formally following the provisions of the tax law. For example, submitting the Annual Income Tax Return (SPT PPh) is March 31.

If the taxpayer has reported the Annual Income Tax Return (SPT PPh) before or on March 31, the taxpayer has complied with the formal provisions. However, the contents do not necessarily meet the material provisions, namely a situation where the taxpayer substantively complies with all material provisions of taxation. , namely, following the content and spirit of the tax law. What is meant by material compliance can include formal compliance.

Taxpayers who meet material compliance are taxpayers who fill honestly, completely, and correctly the Tax Return (SPT) according to the provisions and submit it to the KPP before the deadline ends".[2] According to Chaizi Nasucha, taxpayer compliance can be identified from the taxpayer's compliance in registering, returning the tax return (SPT), calculating and paying taxes owed, and compliance in payment of arrears.

As quoted by Chaizi Nasucha, Erard and Feinstein use psychological theories in taxpayer compliance, namely guilt and shame, taxpayers' perceptions of the fairness and justice of the tax burden they bear, and the effect of satisfaction on government services. [3] The issue of compliance and the things that cause non-compliance and efforts to improve compliance become an essential agenda in developed countries, especially in developing countries.

The issue of compliance becomes essential because non-compliance simultaneously creates efforts to avoid taxes, both by fraud and illegally called tax evasion, and non-compliance with fraud and carried out legally called tax avoidance. Tax evasion and tax avoidance have the same result, reducing tax payments to the state treasury.[4] Chaizi Nasucha, citing Richard M.

Bird and Milka Casanegra de Jantscher in the Book Improving Tax Administration

In Developing Countries, states how big is the tax gap, which is the difference between actual revenue and potential taxes and the level of compliance of each sector taxation is a more accurate measurement of the effectiveness of tax administration.[5] The cause of the tax gap is mainly weak tax administration. The success of tax collection is only a result of narrowing the compliance gap.

The more obedient people pay taxes, the more the compliance gap gets narrower, which means tax collection is more successful. On the other hand, the wider the compliance gap, the less tax is collected. Efforts to reduce the compliance gap are carried out by improving the tax administration system. The low tax ratio indicates a sharp gap closely related to tax administration.

Many developing countries experience the problem of weak tax administration.[6] According to Djoko Slamet Surjoputro and Junaedi Eko Widodo, in essence, taxpayer compliance is influenced by the condition of the tax administration system, which includes tax service and tax enforcement.

Administrative improvement measures are expected to encourage taxpayer compliance in two ways: first, taxpayers are obedient because they get good, fast, and pleasant service, and the taxes they pay will benefit the nation's development. Second, taxpayers will comply because they think they will receive severe sanctions due to taxes that they do not report, the information system and tax administration detect, and the ability to cross-check information with other agencies.[7] According to Gunadi, the tax administration should be able to improve taxpayer compliance.[8] There are three strategies in increasing taxpayer compliance through tax administration, namely first by creating programs and activities that are expected to awaken and increase voluntary compliance, especially for taxpayers who have not complied, second is to improve services to taxpayers who are relatively obedient so that the level of compliance can be maintained or improved, thirdly increasing compliance with programs and activities that can combat non-compliance (combatting non-compliance).[9] The level of taxpayer compliance that is still low will cause the difference between the amount of tax paid by the taxpayer and the amount of tax that should be paid to be even greater.

The difference is an opportunity for lost tax revenue (tax revenue forgone) because the Government should have received the amount, but in reality, it was not. To know the magnitude of the difference is not easy. To find out the difference between the tax reported/paid and the tax that should be paid (especially by individual taxpayers), in the United States, a program called the

Taxpayer Compliance Measurement Program (TeMP) was introduced.

With this program, the Inland Revenue Service, the Tax Authority in the United States, conducts a random SPT reporting audit.[10] So with the various problems of taxpayers, there is a need for improvements, significantly improving legal understanding of taxpayer compliance. This improvement is expected to raise awareness and increase voluntary compliance, especially for non-compliant taxpayers, improve services for relatively obedient taxpayers so that compliance levels can be maintained or increased, and increase compliance with programs and activities that combat non-compliance (combatting non-compliance).

Based on the facts above, researchers are interested in studying more deeply the compliance of taxpayers from the perspective of Islamic economic law Methodology This study is literature research with a normative juridical approach. The data collection technique used in this research is the documentation technique. At the same time, the analysis technique used in this research is descriptive inductive.

The primary data in this study are online scientific journals and books directly related to the object being researched, namely online scientific journals or books related to taxes in the perspective of national economic law and Islamic economic law. While the secondary data used in this study are data from online scientific journals, books, and the internet, which are not directly related to the object of this research, the data strongly supports this research.

Results and Discussion Understanding Tax Tax in foreign terms is called Tax (UK); Import Contribution, Taxe, Droit (French); Steurer, Abgabe, Gebuhr (Germany); Impuesto Contribution, Tributo. Gravamen, Tasa (Spain); Blasting (Netherlands). In American literature, the term tariff is also known apart from tax. [11] Meanwhile, according to experts, there are several definitions related to the meaning of tax, including: The definition of tax according to Prof. Dr.

Rochmat Soemitro, SH, professor in Tax Law at Pajajaran University, Bandung, quoted by Ani Sri Rahayu, namely: "Taxes are people's contributions to the state treasury (the transfer of wealth from the particular sector to the government sector) based on the law (can be enforced). without receiving a lead service, which can be directly shown and used to finance general expenses. [12] Prof. Dr.

PJA Andriani formulated that tax is a contribution to the State (which can be imposed) owed by those who are obliged to pay it according to regulations without getting performance back, which can be directly appointed, and whose purpose is to finance general expenses related to the State's duty to run the Government. [13] From the various definitions above, it can be concluded that taxes are a definite source of state revenue in contributing funds to the state treasury, which has the principle of community cooperation in state financing regulated by legislation.

According to Article 1 of Law Number 6 of 1983 in conjunction with Law 28 of 2007, the definition of tax is a mandatory contribution to the State that is owned by an individual or entity that is coercive under the law, with no direct compensation and is used for State for the greatest prosperity of the people. [14] Tax Collection Principle In tax collection, there are several principles on which the philosophy is based, including: The territorial principle is also known as the territorial principle, which means that tax collection is based on the domicile, where a person resides.

The principle of nationality is also known as the principle of nationality, which means that wherever a person is, he can be appointed as a taxpayer, whether in the country or abroad. The principle of source intends that tax collection is based on the existence of a source in a country. The country with the right to collect taxes is where the source is located.

The principle of equality means that every taxpayer in the same condition is given the same tax burden.[15] Object Tax The tax object is the target to be taxed. In the 1984 Income Tax Law, Article 5 states that the tax object is income. The definition of income is not limited to salaries, profits, honorariums but includes a broad understanding.

Income is any additional economic capability received or obtained by the taxpayer, both from Indonesia and outside Indonesia, which can be used for consumption or to increase the taxpayer's wealth in any name and any form.[16] The definition of income adopted by the 1984 Income Tax Law is an economic understanding; namely, any additional economic capacity received or obtained by a person or entity. Thus, the meaning of income is viewed in the flow of additional economic capacity to the taxpayer.

In this case, income can be classified into: Income from work, both in an employment relationship and on independent work. Income from business activities, namely activities through company facilities. Income from capital, movable property, immovable property, and self-managed property Other income, such as winning the lottery, debt relief, and other income not included in this group.[17] Meanwhile, several things are not included in the income tax object, including: Grants or assistance have nothing to do with the business or work of the party concerned, and it is not included as income for those who receive this grant or assistance.

Legacy Payments from insurance companies due to the insured person's accident, illness, or death and scholarship insurance payments. Replacement is related to work or services enjoyed in kind (e.g., rice, sugar, official housing, official vehicles, etc.).[18] Tax Purposes and Functions Taxes not only have the meaning of increasing revenue in the context of running the wheels of Government but also as a force in fiscal policy in order to maintain the national economy to achieve social and economic goals, so that the tax objectives are: To achieve economic growth Providing sources of revenue for state financing Job creation Distribution of wealth and income Increase savings by limiting the consumption of unnecessary goods that have no usefulness and are only ceremonial.[19] What is meant by the tax function is the primary use, the main benefit of the tax itself; therefore, the tax has the following functions: Budgetary Functions Also called the primary tax function or fiscal function, which is a function in which taxes are used as a tool to optimally enter funds into the state treasury based on applicable tax laws. Called the primary function because this function historically first emerged.

Based on this function, the Government that needs funds to finance various interests collects taxes from its citizens.[20] Optimizing the entry of funds into the state treasury depends not only on the tax authorities or the taxpayers but also on both based on applicable tax laws. In addition, several other factors determine the optimization of the income of funds to the state treasury through taxes, including state philosophy, clarity of tax laws and regulations, education level of residents/taxpayers, quality and quantity of tax officers, and strategies implemented by the organization.

who administers taxes.[21] Regular Function regular function or the regulating function is also called an additional function, namely, a function in which the Government uses taxes as a tool to achieve specific goals; it is referred to as an additional function because this function is only a complement to the primary tax function, namely the budgetary function.

[22] The function of regulating taxes is used to achieve specific goals outside the financial sector, and this regulatory function is mainly aimed at the private

sector.[23] To achieve this goal, taxes are used as a policy tool; for example, the Government determines the goal to eradicate/eliminate the habit of drinking among the younger generation. Here the Government can use taxes to achieve this goal by taxing the price of liquor so that it is no longer affordable for most of the younger generation.

[24] System Taxation The tax system consists of three elements: tax policy, tax law, and Tax Administration. The tax system can be referred to as a method or method to manage tax debt owed by taxpayers that can flow into a cash country.[25] According to Santoso Brotodihardjo, the tax collection system quoted Prof.'s opinion.

Adriani namely: the official assessment system is a tax collection system that authorizes tax collectors (fiskus) to determine the amount of tax paid (tax payable) by a person. Semi Self Assessment System is a tax collection system that authorizes the tax authorities and taxpayers to determine the amount of tax debt. Assessment System is a tax collection system that gives full authority to taxpayers to calculate, calculate, deposit, and self-report the amount of tax debt.[26] The beginning of significant tax reform in Indonesia began in 1984, marked by the issuance of Law Number 6 of 1983 concerning General Provisions and Tax Procedures, Law Number 7 of 1983 concerning Income Tax, and Law Number 8 of 1983 concerning Value Added Tax. Goods and Services Sales Tax on Luxury Goods.

This law replaced the tax regulations made by the Dutch colonial Government (for example, PPs 1925 ordinance and PPd ordinance 1944), and the Indonesian tax collection system also underwent a change from an official-assessment system to a self-assessment system which is still implemented today. [27] Legal Legality of Taxpayers in the Perspective of Islamic Economic Law Etymologically tax in Arabic is called dharibah, which means: obliging, stipulating, determining, hitting, explaining or charging, and others.[28] In language and tradition, dharibah in its use has many meanings, but it can be concluded that dharibah is a property that is obligatorily collected by the State for other than jizyah and kharaj, even though both can be categorized as dharibah.

[29] Three scholars define tax, namely: Yusuf Qardhawi argues that "taxes are obligations imposed on taxpayers, which must be deposited to the State following the provisions, without getting achievements back from the State, and the results are to finance general expenses on the one hand and to realize them as economic, social, and economic goals. politics, and other goals to be achieved

by the State."

[30] Gazy inayah argues, "Taxes are obligations to pay cash determined by the Government or authorized officials that are binding without any specific reward. This government provision is following the ability of the owner of the property and is allocated to meet general food needs and to meet the political and financial demands of the Government." [31] Abdul qodim zallum argues, "Taxes are assets that Allah SWT requires.

For Muslims to finance various needs and expenditure items that are indeed required of them, in the condition of the Baitul Mal, there is no money/wealth.[32] The basis of tax law in Islamic economics comes from the Qur'an, al-hadith, and the opinions of scholars, among others; Al-Qur'an ?????? ????? ??????? ???????????????? ??????? ??????? ??? ????????? ?????????? ? ????????? ?????????? ??????? ???? ????????? ??????? ?????????? ???????????? ???????? ????????? ?????????? ??????????? ???? ? ????? ???????? ???????? ??? ??? ???????????? Meaning: remember when your Lord said to the angels: "Indeed I want to make a caliph on earth."

they said: "Why do you want to make (the caliph) on earth a person who will make mischief on it and shed blood, even though we always glorify you by praising you and purifying you?" God said: "Verily, I know what you do not know." (Surat al-Baqarah: 30)[33] Allah SWT created humans on earth so that humans can become caliphs or leaders, both for themselves and for others to seek the pleasure of Allah SWT.

Human caliphs must fulfill their responsibilities properly, and taxes must be collected with justice and generosity; it is not allowed to exceed their abilities if humans can carry out all of them, then the sunatullah that makes humans caliphs on earth has been carried out correctly. ????????? ????????? ??? ??????????? ????????? ????? ??????????? ????????? ????? ??????????? ??? ??????? ??????? ??????????? ????? ?????????? ????? ???????? ???? ????????? ??????? ?????????? ?????? ???????? ??????????? ???? ???? ?????? ?????????? Meaning: fight those who do not believe in Allah and do not (also) in the Last Day, and they do not forbid what Allah and His Messenger have forbidden and do not believe in the true religion (God's religion) (namely those) whom the Book was given to them until they paid the jizyah [34] obediently while they were in a state of submission. (QS.

At-Taubah: 29) [35] ??? ???????? ????????? ???????? ????????? ??????? ??????????? ?????????? ???????? ????????? ???????? ?????? ????????????? ??? ?????? ??????????

????? ??????? ???????????? ???? ???????? ??????????? ????????? ??????????? ????????? ?????? ?????? ?????????? ?????????? Meaning: O you who believe, obey Allah and obey the Messenger (His), and ulil amri among you.

Then if you disagree about something, return it to Allah (the Quran) and the Messenger (its Sunnah) if you truly believe in Allah and the Last Day. that is more important (for you) and better as a result. (Surat an Nisa: 59)[36] Al-Hadith ??? ???????? ?????????? ?????? ? ???????? "Do not enter heaven tax officers (who are unjust)" (HR Abu Dawud).

[37] Ulama's Opinion Abu Yusuf, in his Book Al-Kharaj, states that "all khulafaurrasyidin, especially Umar, Ali, Umar bin Abdul Aziz are reported to have emphasized that taxes must be collected with justice and generosity, not allowed to exceed the people's ability to pay, nor should they be unable to fulfill their obligations. Their basic daily needs. Abu Yusuf supported the right of the ruler to increase or decrease taxes according to the capacity of the burdened people.

Marghinani, in his Book Al-Hidayah, argues that "if state resources are insufficient, the State must collect funds from the people to fulfill the public interest. If the people enjoy the benefits, they must pay the costs. In his Book Majmuatur-Rasa'il, Hasan al-Bana says, "looking at the social goals and equitable distribution of income, and the progressive taxation system seems to be in tune with Islamic goals.[38] Based on the above statement, the current tax is a citizen's obligation because government funds are insufficient to finance various expenses; if the expenditure is not financed, it will cause harm. Therefore taxes are the obligations of citizens in an Islamic state, but the State is also obliged to fulfill two conditions.

Firstly, the receipt of tax proceeds must be seen as a mandate and spent honestly and efficiently to realize tax objectives, and both governments must distribute the tax burden equally among those obliged to pay it.[39] From the various opinions above, it can be concluded that Islamic scholars and economists allow taxes due to certain conditions, namely that they must be fair equitable and do not burden the people.

Based on the explanation above, taxes are allowed in Islam, considering certain conditions and conditions; namely, they must be fair, equitable, and do not burden the people. Taxes with the E-billing program are changes in tax management policies carried out by the directorate general of taxes by replacing the tax system, which previously could only be done manually but can now be done electronically.

The demands of the times and rapid technological developments seem to encourage the Government to implement an electronic system to fulfill certain tax obligations; despite being widely voiced to minimize personal contacts that allow for opportunities for irregularities, this change seems to be accommodated.[40] Therefore, the new system used by the Government supports the hadith above; reducing personal contact with tax officials will reduce the possibility of irregularities or tyranny. ??? ???????? ?????????? ?????? ? ???????? Meaning: "Do not enter heaven tax officers (who are unjust)" (HR Abu Daud).

[41] If we follow the opinion of scholars who allow it, then taxes are now an obligation of citizens in a Muslim country because government funds are not sufficient to finance various "expenditures," which if these expenditures are not financed, there will be harm. While preventing harm is also an obligation, as the rules of ushul fiqh say: ??? ??? ?????? ?????????? ?????? ???? ?????? ??????? Everything that cannot be abandoned for the sake of carrying out obligations other than having to do with it, then that something is also obligatory.[42] Conclusion From this research, it can be concluded that tax law in the perspective of Islamic economics is permissible.

The basis of the legality of tax is based on the Qur'an, al-hadith, and the opinions of the scholars. Taxes are allowed but with due observance of specific conditions, namely that they must be fair, equitable, and not burden the people. The current invitation is indeed the obligation of citizens in a Muslim country because government funds are not sufficient to finance various "expenditures," If these expenditures are not financed, there will be harm.

Taxes are the obligations of citizens in an Islamic state, but the State is also obliged to fulfill two conditions; firstly, the receipt of tax proceeds must be viewed as a mandate and be spent honestly and efficiently to realize tax objectives, both governments must distribute the tax burden equally. Of those who have to pay for it.

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