

Ibn Khaldun's Economic Thought; The Fair Tax And Its Relevance To The Modern Economy

Ahmad Maulidizen

Corresponding Email: ahmadmaulidizen@tazkia.ac.id

Department of Shariah Business and Management, STEI Tazkia Bogor

Article Info

Article History:

Received : 08 Mei 2019
Accepted : 19 Jun 2019
Published : 10 Nov 2019

Abstract

This research is motivated by Ibn Khaldun's thoughts on taxes. According to Ibn Khaldun, if the tax is too low, the government cannot carry out its function, if the tax is too high, the fiscal pressure becomes too strong, so the profits of traders and producers decrease and their incentives to work are lost. The purpose of this study is to find out the concept of tax management that is fair to Ibn Khaldun's perspective to build a modern economy that is just and to know how the relevance of taxes according to Ibn Khaldun with today's modern economy. This research method uses library research methods with a type of descriptive qualitative research. The data source consists of the Muqaddimah as a primary source, work or theory that discusses primary material as a secondary and complementary material from primary and secondary materials as tertiary materials. The approach in this study is a historical and philosophical approach. The method of data collection uses existing literature and analysis of data used by analysis and hermeneutical content. This study concludes that the concept of a fair tax perspective Ibn Khaldun is a tax drawn from taxpayers in accordance with the ability of taxpayers to pay it and tax withdrawal money must be used properly and fairly, according to Ibnu Khaldun when the tax burden is light, people have incentives to try to be more active. Therefore, the business world is developing, which leads to greater satisfaction among the people because of the low tax burden, while tax revenues will also increase, judging from the overall source of tax land, Ibn Khaldun's thinking about taxes is very relevant when applied to modern economic conditions nowadays, where the economic conditions are less stable, the condition of society is increasingly difficult, the prices of expensive necessities of life add to the difficulties of people's lives.

Keywords:

Fair Tax Management; Economic Thought Ibn Khaldun; Islamic Economics

DOI
<https://doi.org/10.28918/ijibec.v3i2.1661>

JEL: G20, G21



1. Introduction

The enormous contribution of the Muslims to the continuity and development of economic thought in particular and world civilization in general, has been ignored by western scientists. Western economic textbooks seldom mention the role of these Muslims. According to Chapra (2001), although some errors lie in the hands of Muslims because they do not adequately articulate the contributions of Muslims (Karim, 2004: 8) Understanding the Islamic economic system is not enough only through technical socialization, but also the background and history of the development of the economic thinking of Muslim scholars. The scarcity of the study of the history of economic thought in Islam is very unfavorable because, throughout Islamic history Muslim thinkers and leaders have developed various economic ideas in such a way that they require us to regard them as the originators of the true Islamic economy.

Islamic economics developed gradually as a field of interdisciplinary science which became the subject of the study of jurists, philosophers, sociologists, and politicians, a number of prominent Muslim scholars, such as Abū Yūsuf (182 H), Al-Syaibānī (189 H), Abū 'Ubaid (224 H), Yaḥyā bin 'Umar (289 H), Al-Mawardī (450 H), Al-Ghazālī (505 H), Ibn Taimiyah (728 H), Al-Syātibī (790 H), Ibn Khaldun (808 H), and Al-Maqrizi (845 H), have contributed greatly to the survival and development of world affairs, especially economic thought, through an evolutionary process happened for centuries.

The background of these Muslim scholars was not a pure economy at that time, the classification of scientific disciplines had not been done yet they had expertise in various fields of science and perhaps this factor which caused them to carry out an interdisciplinary approach between economics and the fields of science they had previously studied. This approach they do not focus solely on economic variables alone, these scholars consider the welfare of mankind to be the end result of the long interaction of a number of economic factors and factors. other factors, such as moral, social, demographic, and politics (Chapra, 2001: 150). The economic concept of Muslim scholars is rooted in the law originating from the Qur'an and the Hadith of the Prophet. It is the result of the interpretation of sharing Islamic teachings that are eternal and universal, some of general commands and principles for individual actors and society, and encourage their people to use the power of reason they think. During the 14 centuries of Islamic history, there have been continuous studies of various economic issues in the sharia view, most of these issues are buried in some Islamic legal literature which certainly does not pay special attention to economic analysis, however, there are some records of Muslim scholars who have discussed various specific economic issues in a long time, even among them showing a very interesting insight into economic analysis (Chapra, 2001).

Islam as a true religion (*Dīn al-ḥaq*) becomes a guide and guidance for mankind. The teachings of Islam not only regulate the problem, but also the relationship between humans vertically, but also horizontally. Islam regulates matters related to human life in *mu'amalah*, including trade transactions and other activities that support continuity and meaning of human life for peace and human happiness (Kurniawan, 2014: 1). Allah does not allow humans to mutually abuse one another, Allah expressly forbids the act of wrongdoing on Himself, also on all His creatures. Among the forms of tyranny that are almost evenly distributed in our homeland is the implementation of a taxation system that is imposed on society in general, especially Muslims, arguing that the property is returned for the benefit and common needs. While for those who have "money" in droves to ensure some of their property to get "severance pay" in the future. What an irony, the difference in the use of assets that are opposite.

At present Indonesian Muslims are still subject to a double burden, namely paying zakat and paying taxes. This dualism of collection will in turn make it difficult for property owners or

income owners. With the enactment of Law 38 of 1999 and Law No. 17 of 2000, there is an explicit acknowledgment of the difference between zakat and tax. The enactment of the two laws clearly separates between the obligation to fulfill zakat for Muslims and tax obligations for taxpayers. How should you put both of them? (Maulidizen Ahmad, 2017). Taxes and *zakat* are two public fundraising instruments. Tax is defined as an instrument of collecting funds used by the government to finance the running of the government. One of them is to finance some infrastructure projects and various facilities needed by the Indonesian people. Taxes can also be used for social purposes such as handling natural disasters.

While *zakat* is defined as an instrument of collecting funds that have been established by Allah in the Quran for Muslims with certain provisions of greatness. In contrast to taxes, the use of *zakat* funds is more limited. *Zakat* can only be used for the benefit of eight groups (*asnaf*) in the Quran. One of them is for the poor, in other words, *zakat* is only intended for social purposes (Choudhury, 2018b). The tax collected by the State to its people based on arbitrariness, tyranny, not *maslahah* which in the span of the history of civilization known as *Muks*, tribute, is collected based on *zalim* authority which is non-sharia tax which means that it is not in line with sharia principles. The jurists from the classical period, the middle to the modern era, have paid serious attention to taxation. Among the several classical scientific ideas that discussed this matter was Ibn Khaldun. Ibn Khaldun has a clear vision of how political, economic, moral and social factors operate in a dynamic and interdependent pattern to encourage the development or overthrow of a society. In the process of discussing this issue, he made a number of important contributions to economic theory (Chapra, 2001).

Ibn Khaldun firmly emphasized the role of the private sector and the government in developing the economy. For him, the State is also an important factor in production. With its expenditure, the State is able to encourage production and with taxes it can reduce production. Ibn Khaldun has emphasized the principle of taxation very clearly in the *Muqaddimah*. Ibn Khaldun concluded that "the most important factor for creating a favorable business atmosphere is to alleviate as much as possible the tax burden on business people, with the aim of promoting the business world by providing a guarantee of greater profits." This he explained as follows: "When the tax burden is light, people have incentives to try to be more active. Therefore, the business world is developing, which results in greater satisfaction among the people because of the low tax burden, while tax revenues will also increase, judging from the overall source of tax land, he further said: as time goes on, the needs of the State will increase and the rate of taxation will also increase so revenues will be the same. If this increase is gradual, people will get used to this atmosphere, but in turn there will be a negative impact on incentives. The business world will suffer losses and decline, as well as tax revenue. Thus, a prosperous economy at the beginning of the dynasty receives higher tax returns from a lower tax rate, while a depressed economy will receive less tax revenue due to a higher tax rate (Amirabedini, 2014).

He explained the reason by saying: "Know that acting unfairly against other people's property will reduce their willingness to seek life and gain wealth and if the unwillingness to obtain life continues, they will stop working. the greater the pressure, the greater the impact on their work effort and if the people do not want to make a living and stop working, the market will stagnate and people's conditions will deteriorate. Tax revenues will also decrease. Therefore, he supports justice in taxation (Chapra, 2001). Ibn Khaldun has contributed production theory, value theory, marketing theory, and cycle theory, the macroeconomic theory of taxes and public expenditure combined into a coherent general economic theory. Based on some of the problems and thoughts described above, it seems that the history of Islamic economic thought is very long and the theories in the Islamic economic system are very diverse and also Islamic economic

thinkers who contribute to the progress of the world economy, therefore, the authors feel interested in explore the treasures of classical scholarship of Islamic economics thinkers, one of them is Ibnu Khaldun by conducting research on Fair Tax Management According to Economic Thought of Ibn Khaldun (Choudhury, 2018a).

Study of Ibn Khaldun's economic has been actually studied, including Mc Caffrey (2014), Mujahidin (2018), Jaafar & Ismail (2017), Choudhury (2018), Choudhury (2016), Gusfahmi (2007), Amirabedini (2014), Maulidizen (2017). However, this studies did not specifically about tax in Ibn Khaldun's perspective. This study will explain specifically the concept of tax management according to Ibn Khaldun's perspective. The problems in this study are: (1) How is the concept of fair tax management on Ibn Khaldun's perspective? 2. How is the relevance of fair tax management Ibn Khaldun's perspective with today's modern economy?. And the research objectives are: (1) To describe the concept of fair tax management on Ibn Khaldun's perspective, and (2). To analyze the relevance of the concept of fair tax management on Ibn Khaldun's perspective with today's modern economy.

2. Research Method

This study is a library research, namely the authors do data mining by studying and studying a number of literature or library materials in the form of concepts, theories and others related to problems in research. The author explores knowledge more deeply by knowing the studies that have been conducted by other researchers. The author examines theories that have developed and are relevant and look for methods that are appropriate to the problems discussed with a qualitative approach. Data collection method is a library survey and then analyzed by content analysis, and hermetic method.

3. Results and Discussions

3.1. Biography of Ibn Khaldun

Ibn Khaldun, whose full name is 'Abd al-Rahmān Abū Za'id Wali al-Dīn Ibn Khaldun was born from Tunisia at the beginning of Ramadan 732 H or coincides with May 27, 1332 AD Based on his genealogy, Ibn Khaldun still had blood relations with Wail bin Hajar, one of the leading companions of the Prophet. The family of Ibn Khaldun who came from Hadramaut, Yemen, is well-known as a family that is knowledgeable and up-to-date and occupies various high-ranking state positions (Choudhury, 2018a). Like the tradition that was developing at that time, Ibn Khaldun starting lessons from his own biological father. After that, he went to the leading scholars, such as Abū 'Abd Allāh Muḥammad bin al-'Arabī, Abū al-'Abbās Aḥmad Ibn al-Qushshar, Abū 'Abd Allāh Muḥammad al-Jiyānī, and Abū 'Abd Allāh Muḥammad Ibn Ibrahim al-Abilī, to study various science, such as Arabic grammar, hadith, jurisprudence, theology, logic, natural sciences, mathematics and Astronomy.

As a member of the Aristocrat family, Ibn Khaldun was destined to occupy the highest position in the State administration and take part in almost all political disputes in North Africa. But because of the influence of Spanish culture that had been inherent in family life and himself for a century, Ibn Khaldun was never a "full member" from the community and still only be an outside observer from his world. At this time, the East World was ruled by an international aristocratic technocrat who grew art and science. If there are people who are members of this elite group, either because of their descent or education, they will be offered high ranks and important technical positions by kings and sultans who hire their services. Along with revolutions and wars, salaries offered, and personal connections, they traveled from one city to another

following a conqueror or to escape punishment. Ibnu Khaldun is a member of this elite group, both because of heredity and education. In 1352 AD, when he was twenty years old, he had become a master of the seal and began his political career which continued until 1375 AD. His life journey varied.

However, whether in prison or palace, in a state of rich or poor, being runaway or minister, he always takes part in political events in his day, and always keeps in touch with other scientists both from Muslims, Christians and Jews. This indicates that Ibn Khaldun never stopped learning. From 1375 AD to 1378 AD, he retired at Gal'a Ibn Salamah, a castle in Oran province, and began writing world history with the *Muqaddimah* as his first volume. In 1378 AD, because he wanted to find material from books in various large libraries, Ibn Khaldun obtained permission from the Hafsid Government to return to Tunisia. There, until 1382 AD when he left for Alexandria, he became a professor of law. The rest of his life was spent in Cairo until he died on March 17, 1406 M (Choudhury, 2018). Men born in Tunisia at 1 Ramadan 732 H.27 May 1332 AD are known as historians and fathers of Islamic sociology who memorized the Koran from an early age. As an expert in Islamic politics, he is also known as the father of Islamic Economics, because his thoughts on logical and far-reaching economic theory have been put forward before Adam Smith (1723-1790) and David Ricardo (1772-1823) put forward economic theories.

If we talk about a scholar on this one, it is indeed quite unique and amazing. He is the one who should be said to be the founder of social science. He was born and died during the holy month of Ramadan. His full name is Wali al-Din 'Abd al-Rahmān bin Muḥammad bin Muḥammad Ibn Abī Bakar Muḥammad bin al-Ḥasan who later famously referred to as Ibn Khaldun. Dr. Bryan S. Turner, professor of sociology at the University of Aberdeen, Scotland in his article "The Islamic Review & Arabic Affairs" in the 1970s commented on the works of Ibn Khaldun. He stated, "The social and historical writings of Ibn Khaldun were the only one of the intellectual traditions which were accepted and recognized in the Western world, especially the sociologists in English (who wrote his works in English)." very popular writing is the preamble (preliminary) which is the most important book about social science and is still being studied today. Even this book has been translated in various languages (Astuti, 2015)

Here Ibn Khaldun analyzes what is called 'social symptoms' with reasonable methods which we can see that he masters and understands these social symptoms. In the second and third chapters, he talks about the symptoms that distinguish between primitive society and modern society and how the system of government and political affairs in society. Chapters two and four talk about the symptoms related to the way humans gather and explain the influence of the factors and geographical environment on these symptoms. Chapters four and five, explain about the economy in individuals, communities and countries. While the sixth chapter talks about pedagogics, knowledge and knowledge and tools. It is truly amazing that a work in the 14th century completely explained things about sociology, history, economics, science and knowledge. He has explained the formation and disappearance of countries with historical theory. Ibn Khaldun strongly believes that basically countries stand dependent on the first generation (founding fathers) who have the determination and strength to establish a state. (Kashif, Ur Rehman, & Grigoriou, 2018)

Then, followed by the second generation who enjoyed the stability and prosperity left by the first generation. Then, there will come a third generation that grows towards peace of pleasure, and is persuaded by material so that little by little the spiritual buildings are weakened and the country is destroyed, both due to internal weaknesses and because of the attack of strong external enemies who always monitor their weaknesses. There are some important notes from here that we can take lesson material from. That Ibn Khaldun upheld science and did not

underestimate history. He is a researcher who is relentless with a broad base of knowledge and knowledge. He always pays attention to community. Apart from being an important official, he is also a productive writer. (Kashif et al., 2018)

Even the imperfections in his writing are complete and renewed with time and patience needed. So that his work is truly quality, which is adapted to situations and conditions. Because of his brilliant thoughts, Ibn Khaldun was seen as the foundation of the Islamic social and political sciences. The basic education of the Koran applied by his father made Ibn Khaldun understand about Islam, and actively sought knowledge other than Islamic sciences. As a Muslim and hafidz of the Qur'an, he upholds the greatness of the Koran. As said by him, "Know that Qur'anic education includes religious symbols that are accepted by Muslims throughout the Islamic world. Because of that the Qur'anic education can seep into the heart and strengthen faith. And the teachings of the Quran should be prioritized before developing other sciences (Chapra, 2001).

3.2. The Life Journey of Ibn Khaldun

First phase; Period of Education, this first phase was passed by Ibn Khaldun in Tunis in a period of 18 years, namely between 1332-1350 AD. Like the traditions of Muslims at that time, his father was his first teacher who had traditionally educated him, teaching the basics of Islam. Besides his father, Ibn Khaldun also studied various scientific disciplines from his teachers in Tunis. **Second phase; Practical Political Activities**, the second phase was passed by Ibnu Khaldun in various places such as in Fez, Granada, Baugie, Biskara and others, within a period of 32 years between 1350-1382 M. Ibn Khaldun's first career in the field of government was as Sahib al-Alamah (a signatory), in the government of Abu Muhammad Ibn Tafaqqh in Tunis at the age of 20 years (Maulidizen, 2017). The beginning of this career was only undertaken by Ibn Khaldun for approximately 2 years, then he traveled to Biskara because in 1352 AD Tunis was attacked and controlled by Amir Abu Za'id, ruler of Constantine and grandson of Sultan Abu Yahya al-Hafsh. When Abu Inan became king of Morocco, Ibn Khaldun tried to approach him in order to promote himself to a higher position. Sultan Abu Inan even appointed him as the secretary of the sultanate in Fez, Morocco. It was in this city that Ibn Khaldun began his career in the world of practical politics, namely in 1354 AD.

The third phase: Academic Activity and Justice, this period is the last phase of Ibn's journey Khaldun, this phase was spent in Egypt for approximately 20 years between 1382-1406 M. Arrived in Cairo, Egypt on January 6, 1383. During this time the Mamluk dynasty was in power. The progress of civilization and political stability at that time made Ibn Khaldun more interested and his work *al-Muqaddimah* was a magnum opus or the arrival of his work earlier than the author so that his arrival was welcomed happily by academics, this is where Ibn Khaldun's new assignment. Ibn Khaldun gave lectures at Egyptian educational institutions, such as al-Azhar University, Qamhiyah Law College, Zhahiriyyah College and Sharghat Musyiyyah High School (Maulidizen, 2017).

3.3. Ibn Khaldun's Works

During his lifetime, Ibn Khaldun had made book is *Kitab al-I'bar wa Dīwān al-Mubtada' wa al-Khabār fī al-A'yān wa al-A'rab wa al-A'jam wa al-Barbar wa man, 'Asrahum min zawī as-Sultān al-Akbar*. this work consists of three books divided into seven volumes, including:

- (a) *Muqaddimah* (one volume) It is an introduction to the book *al-I'bar*, the book contains a discussion of social phenomena, including in them economic activities.
- (b) *Al-I'bar* (four volumes) The book contains a description of the news about the Arabs, their generation and their countries since the beginning of the creation of a mini-style until the time of Ibn Khaldun. In it, also briefly mentioned the nations and famous countries that had

lived during the Arab nation, for example the Nabataans, Syrians, Persians, the Children of Israel, Coptic, Greek, Roman, Turkish and European nations.

- (c) *At-Ta'rīf bi Ibn Khaldun* (two volumes) This book is an autobiographical book from Ibn Khaldun, then he describes most of the events that he experienced during his lifetime. In addition to expressing his personality, there are disclosures of figures who have an important role in the political life of the Islamic world at that time, especially in the Maghreb region.

Ibn Khaldun's greatest work is *al-ʿIbār* (World History). This work consists of three books divided into seven volumes, namely the *Muqaddimah* (one volume), *al-ʿIbār* (4 volumes), and *At-Ta'rīf bi Ibn Khaldun* (2 volumes). Broadly speaking, this work is a general history of the lives of Arabs, Jews, Greeks, Romans, Byzantines, Persians, Goths, and all nations that were known at that time. Like most writers in the fourteenth century, Ibn Khaldun mixed philosophical, sociological, ethical, and economic considerations in his writings. Every now and then, a poem illuminates his writing. However, Ibn Khaldun is actually very organized and always follows a very logical path. In the *Muqaddimah* which is the first volume of *Al-Ibar*, after praising history, Ibn Khaldun tried to show that historical errors occurred when the historian ignored the surrounding environment. He tried to find the influence of the physical, non-physical, social, institutional, and economic environment on history.

As a result the *Muqaddimah* is primarily a book about history. However, Ibn Khaldun elaborated on the theory of production, value theory, distribution theory, and cycles of theory all of which merged into a coherent general economic theory which became its historical framework. The *Muqaddimah* of Ibn Khaldun, as we have seen, has been published on paper, "written black on white", since 1382 but Ibn Khaldun then has added and changed necessary things in his work, until approximately year 1402.26 Actually Ibn Khaldun had started his career in the field of writing wrote since his youth, when he still demanded science, and then continued when he was active in the world of politics and government. The results of his famous works include: 1. The Book of the *Muqaddimah*, which is the first book of the book *Al-ʿIbār*, which consists of the *Muqaddimah* section (introduction). This long introductory book is the core of all the problems, and it was this book that raised the name Ibn Khaldun to be so fragrant. The theme of the *Muqaddimah* is its social symptoms and history.

The *Muqaddimah* of Ibn Khaldun, as we have seen, has been published on paper "written black and white", since 1382 but Ibn Khaldun then has added and changed necessary things in his work, until about the year 1402 (Gusfahmi, 1982). Actually Ibn Khaldun had started his career in the field of writing wrote since his youth, when he still demanded science, and then continued when he was active in the world of politics and government. The results of his famous works include:

- (a) The Book of the *Muqaddimah*, which is the first book of the book *al-ʿIbār*, which consists of the *Muqaddimah* section (introduction). This long introductory book is the core of all the problems, and it was this book that raised the name Ibn Khaldun to be so fragrant. The theme of the *Muqaddimah* is the social symptoms and history.
- (b) *Kitab al-ʿIbār, wa Dīwān al-Mubtada' wa al-Khabar, fī Ayyām al-ʿArab wa al-ʿAjam wa Al-Barbar, wa man Asharuhum min dzawi as-Sulṭanī al-Akbar*. (Early and Latter-day History Books and Archives covering Political Events Regarding Arabs, Non-Arabs, and Barbarians, as well as the Great Kings who were with them), who later became famous with the book 'Ibar, which consisted of three books: The first book, is the *Muqaddimah*, or the first volume which contains: society and its essential characteristics, namely government, power, livelihood, livelihood, expertise and knowledge with all causes and reasons, books the second consists of four volumes, namely the second, third, fourth, and fifth volumes,

which describe the history of the Arabs, their generations and their dynasties. In addition, it also contains a review of famous nations and their contemporaries, such as the Syrians, Persians, Jews (Israelis), Greeks, Romans, Turks and Franka (Europeans). Then the third book consists of two volumes namely the sixth and seventh volumes, which contain the history of the languages of Barbarian and Zanata which are part of them, especially the kingdom and the Maghreb States (North Africa).

- (c) The Book of "*at-Ta'rib bi Ibn Khaldun wa Riḥlatuhu Syarqan wa Gharban*" or briefly referred to as *at-Ta'rib*, and by western people called autobiography, is the final part of the book of Al-Ibar which contains some chapter about the life of Ibn Khaldun. He wrote his autobiography was systematically using the scientific method, because it was separated in chapters, but interconnected with one another (Gusfahmi, 1982)

In addition to the work mentioned above, Ibn Khaldun actually has other works such as; *Burdah al-Bushairi*, about logic and arithmetic and some resumes of jurisprudence. While there are still two works of Ibn Khaldun that still have time to preserve, namely an overview written by Ibn Khaldun with his own hands, this is entitled *Lubab al-Muhashal fī Ushul al-Dīn*. And the book *Syifā al-Sail fī Tahdzib al-Masat*, written by Ibn Khaldun while in Fez, was the first work to speak of scholastic theology and the second work discussed conventional mysticism. Ibn Khaldun had a large number of students, both at the time he taught in Tunisia at Al-Qasbah University and at teaching in Cairo (Al-Azhar and elsewhere). Among his most important and famous students include: Great historian Taqī al-Dīn Aḥmad Ibn 'Alī al-Maqrizi author of the book *al-Sulūk li Ma'rifah Duwal Al-Mulūk*. In this book, Al-Maqrizi revealed that our teacher Abu Za'id 'Abd al-Raḥmān Ibn Khaldun came from Maghrib and taught at Al-Azhar and received good reception from the public.

3.4. Tax In Islamic Economy

Etymologically, tax in Arabic is called the term *Dharibah*, which comes from the words ضرب- يضرب- ضربا which means: obliging, determining, determining, hitting, explaining or imposing, etc (Yakub, 1982:815). In Al- The Qur'an, the word with the root word *da-ra-ba* is found in several verses, among other things, "we then impose on them insult and humiliation". *Dharaba* is a form of the verb (*fi'il*), while the noun form (*ism*) is *Dharibah* (ضريبة), which can mean burden. *Dharibah* is *Mufrad* ism with its plural form is *dharaiib* (ضرائب). He is called a burden, because it is an additional obligation for property after zakat, so that in its implementation it will be felt as a burden (heavy picks). in for example usage, taxation service called *maslahah adh-dharaiib* (مصلحة الضرائب).

In language and tradition, *dharibah* in its use does have many meanings, but the scholars use the phrase *dharibah* to refer to the assets collected as an obligation. This is evident in the expression that *jizyah* and *kharaj* are collected in *dharibah*, ie compulsorily even some scholars say *kharaj* is *dharibah*. So *dharibah* is the property that is compulsory collected by the State for besides *jizyah* and *kharaj*, even though both of them are can be categorized *dharibah* (Gusfahmi, 2007).

There are three scholars who provide a definition of tax, namely (a) Yusuf Qardhawi, tax is an obligation stipulated by taxpayers, which is remitted to the State in accordance with the provisions, without getting a return from the State, and the proceeds to finance general expenses on the one hand and to realize some economic goals, social, political and other objectives to be achieved by the State, (b) Gazi Inayah believes: Tax is an obligation to pay cash that is determined by the government or an authorized official that is binding without any specific compensation. This government regulation is in accordance with the ability of the

property owner and is allocated to meet food needs in general and to meet the political and financial demands of the government, (c) Abdul Qadim Zallum believes: Tax is a property that is required by Allah, to Muslims to finance various needs and expenditure items which are indeed required of them, at the condition Baitul Mall has no money or property. Taxes according to contemporary terms are people's contributions to the state treasury (government) based on the law so that they can be forced without immediate remuneration. There are other terms similar to tax or *adh-Dharibah* including: a. *al-Jizyah* (tribute that must be paid by the scribes to the Islamic government). *al-Kharaj* (land tax owned by an Islamic state) c. *al-Ushur* (customs clearance for non-Muslim traders entering Islamic countries) (Gusfahmi, 2007). Based on the above terms (*al-Jizyah, al-Kharaj, and al-Ushur*), we get that the actual tax is required for non-Muslims to Islamic government as a guarantee of security. So when the tax is obliged to the Muslims, the scholars of the age of companions, *tabi'in* until now different opinions in reacting.

3.5. Fair Tax System Criteria

In order to be fair to the jurists who support taxation, it must be stressed here that they actually only consider the "fair" tax system, which is in line with the spirit of Islam. according to them the taxation system will be fair if it meets three criteria. First, taxes are imposed to finance expenditures that are actually done to realize *maqashid*, secondly, the tax burden must not be too rigid faced with the ability of the people to bear and distribute equally to all those who can afford to pay; and third, the collected tax funds are spent honestly for the purpose for which tax is required. A taxation system that does not meet these three criteria is seen as oppressive and acclamation is condemned (Chapra, 2000). All *Khulafa ar-Rashidin*, especially Umar bin Khattab, Ali bin Abi Thalib, and Umar bin Abdul Aziz reportedly have emphasized that taxes must be collected with justice and mercy, not allowed to exceed the ability of the people to pay, nor to make them unable to fulfill their basic daily needs. Abu Yusuf argues that a good tax system will not only increase revenues, but also increase the development of the State. Imam Mawardi argues that a fair tax system will provide justice to its payers and state treasury; taxing too much will cause injustice to people's rights and too little to be unfair to the state treasury.

Looking at the objectives of social justice and equitable distribution of income, the progressive tax system seems to be in tune with Islamic goals. however, it must be stressed that from the discussion of the jurists, what is relevant for modern life is the right of the Islamic State to impose taxes with justice. is an opinion that is not realities if the taxation of Muslim countries must now be limited only to tax land that has been discussed by the jurists. The situation has changed and it is necessary to complete the tax system by including the reality of change, especially the mass need for social and physical infrastructure for a developing country and an efficient modern economy and a commitment to realize the *maqashid* in today's context. While completing the tax system, we need to think that the system must not only be fair, but also must produce, without adversely affecting the drive to work, savings and investment, and adequate acceptance to enable the Islamic State to carry out its responsibilities effectively (Chapra, 2000).

3.6. The opinion of scholars about paying taxes

The zakat law, namely law number 38 of 1999 concerning the management of zakat (hereinafter referred to as UUPZ) was passed in Jakarta on September 23, 1999 during the administration of President B.J. Habibie. This is the first time in the history of the government

to regulate the link between zakat paid by the community as an executor of religious obligations and taxes paid to the State which are a state obligation for every citizen (Anshori, 2006). The tax term in Islamic law literature basically cannot be found. Tax is not a system of levies known in Islam, because the tax has never been charged by the Islamic government to Muslims. Muslims are only required to pay zakat when they arrive at their *nishab* and to non-Muslims they are obliged to pay *jizyah*, *kharraj*, and *usyr*. Taxes in the sense of "modern terms (modern state)" are terms that are equated with something that is collected from the people in the phases of Islamic government, like zakat which he calls spiritual tax, *kharraj* and *usyr* also called tax. Those who identify zakat, *jizyah*, *kharraj*, and *usyr* as tax because they have similarities in terms of burden or obligation but without looking at whom it is required (Said, 2014).

There are several scholars who disagree about the inside tax law in Islam as given as follows: *First opinion*: scholars who allow to pay taxes (1) Sheikh Ulaith, in his fatwa from the Maliki school it was stated, that he once gave a fatwa concerning people who had livestock that had reached their *nishab*. The person is charged money every year, but not in the name of *zakat*. Can the person intend to take the name of *zakat*, and is the obligation to pay alms due to that? He firmly replied: "he must not intend *zakat*. If he intends to pay alms, his obligations will not fall as stated by Nasir al-Hatab.", (2) Sayid Rasyid Ridha Sayid Rasyid Ridha was once asked about Christian levies in India on land, some of which were half and some one quarter of that land. May it be considered a religious obligation (*zakat*), such as 1/10 or 1/20? He replied: "actually the obligatory of 1/10 or 1/20 of the produce is from the *zakat* assets that must be issued on eight targets according to the text. If collected by *amil* from priests in the Islamic State, then the land owner is free from his obligations, the priest and his *amil* are obliged to share the *zakat* with his *mustahik*. If it is not collected by *amil*, it is obligatory for the owner of the property to issue it, according to Allah's order. The assets collected by the Christian were considered as tax and do not abort *zakah* obligations. That person still issues *zakat*. This means that taxes cannot be considered *zakat*, (3) Sheikh Mahmud Syaltut, in the issue discussed, he said, that *zakat* is not tax. *Zakat* is basically a treasure worship. Indeed, between *zakat* and tax there are similarities, but there are differences in many ways. In principle, his opinion was the same as the scholars who said that, *zakat* and taxes differed on principles and targets. *Zakat* obligation to Allah while tax obligation to the government, (4) Sheikh Abu Zahra When asked by people about tax and *zakat*, he answered, the tax up to now does not have special values, which can provide social security, even though the main purpose of tax is to tackle the problem of social society. *Zakat* can meet demands as a tax. But taxes cannot be able to overcome the needs of the poor who demand to be fulfilled. *Zakat* is an obligation of Allah and cannot be erased by His servants. *Zakat* remains collected throughout the ages, even though the poor are gone. Of the four opinions of scholars, it is understood that *zakat* must be issued after fulfilling the requirements, even if someone has paid taxes. Taxes should be collected if needed, even though *zakat* has been paid (Ali, 2008).

Second opinion: scholars who do not allow to pay taxes In addition to a number of the jurists claiming that the tax may be collected, some of the *fuqaha* questioned (refused) the right of the state to increase resources through taxes, in addition to zakat. Among others: Dr. Hasan Turobi from Sudan, in his book, the Principle of Governance, Freedom, and Responsibility in Islam, states: Governments that exist in the Muslim world in such a long history are "generally invalid". Therefore, the *fukaha* are worried that if they are allowed to withdraw taxes, they will be misused and become an instrument of oppression (Gusfahmi, 1982).

3.7. The Concept of Fair Tax Management Perspective of Ibn Khaldun

Long before Adam Smith (w.1790), who was concerned with the canons of taxation or taxation rules (equality, certainty, payment conviction and economy in collection), Ibn Khaldun had emphasized his taxation principle very clearly in the *Muqaddimah*. He quoted a letter written by Thohir bin Al-Husaini, his general Caliph Al-Makmun, who was advising his son Abdullah bin thohir, a governor of the province of Ar-Raqqah (Syria), " therefore, distribute taxes among all people in general, do not exclude anyone because of their position or wealth and do not exclude your officers or your followers. You must not burden anyone with a tax that is beyond his ability to pay". In this paragraph, he emphasizes the principles of equality and neutrality. While on another page, he emphasized the principle of belief and productivity. Even far before, the jurists have emphasized this principle, especially the need for a fair tax system that does not suppress(Choudhury, 2018).

The tax impact on incentives and productivity is clearly visualized by Ibn Khaldun, so it seems he has mastered the concept of optimum taxation. He had anticipated the core logic of the Laffer curve, about 600 years before Professor Arthur Laffer introduced it, in two chapters on discussion of the *Muqaddimah*. At the end of the first chapter, he concluded that: "The most important factor to create a favorable business atmosphere is to alleviate as much as possible the tax burden on business people, with the aim of promoting the business world by providing a guarantee of greater profits (after tax)". This he explained as follows: "When the tax burden is light, people have incentives to try to be more active. Because, the business world is developing, which leads to greater satisfaction among the people because of the low tax burden, while tax revenues will also increase, judging by the overall source of tax land ". He further said: that as time goes on, the needs of the State will increase and the rate of taxation will also increase so revenues will be the same. If this increase is gradual, people will get used to this atmosphere, but in turn there will be a negative impact on incentives. The business world will suffer losses and decline, as well as tax revenue. Thus, a prosperous economy at the beginning of the dynasty receives higher tax returns from a lower tax rate, while an economy that is depressed will receive less tax revenue because of the tax rate

He explained the reason by saying: *"know that acting unjustly on the property of others will reduce their willingness to seek life and obtain wealth and if the unwillingness to obtain life continues, they will stop working. the greater the pressure, the greater the impact on their work efforts and if the people do not want to make a living and stop working, the market will stagnate and people's conditions will deteriorate "revenue from taxes will also decrease. Therefore, he supports justice in taxation"*(Chapra, 2011). Ibn Khaldun also analyzed the impact of government spending on economy. In this case, he was a pioneer of Keynes. He said: *"An increase in government spending will cause a decrease in tax revenues. The reason is that the State represents the biggest market for the world and the source of civilization. If the authorities accumulate tax receipts, or the proceeds of these revenues are lost, and he does not spend them for the intended purpose, the funds deposited in the court and supporters will decrease. Likewise and will be given to employees and family members who are dependents (multiplier impact). Because of that, their total expenditure has dropped. Given that they are an important part of the population and spend an important part of the market, the business world will also be disrupted and the rate of business profits will decline, resulting in a decrease in tax revenues. Wealth tends to revolve around a handful of people and rulers, from him to them and from them to him. Thus, if the ruler keeps him for shop, the people will be kept away from him"*(Chapra, 2011).

Taxes vary according to the wealth of the authorities and their inhabitants. Therefore the amount of tax is determined by the demand and supply of the product, which in turn determines the income of the population and its readiness to pay. If taxes are too low, the government cannot carry out its functions: *"property owners and abundant wealth in certain civilizations require protective power to defend them"*, If the tax is too high, the fiscal pressure becomes too strong so that the profits of traders and producers decrease and their incentives are lost to work: *"if the tax is too burdensome and the expected profits do not occur cultural incentives will disappear."* Therefore, Ibn Khaldun divides national income into three categories, namely salaries, profits, and taxes, and each of these categories has an optimum level, however, this optimum level cannot occur in the long run, and the cycle of economic activity must occur (Abdullah 2010).

The money spent by the government comes from residents through tax. The government can increase its expenditure only if the government raises its taxes, but too high fiscal pressure will weaken people's morale. As a result, a fiscal cycle arises. If the government collects small taxes and the population has a large profit, they are encouraged to work. However, government needs and fiscal pressures increase, while producers and traders profit falls, and they lose their desire to produce. Production has dropped, but the government cannot reduce its expenses and taxes. As a result the fiscal pressure rises. Finally, the government nationalizes companies because producers do not have the incentive to run it. Then, because of its financial resources, the government became dominant in the market and turned off other producers who could not compete with it. profits dropped, tax revenues dropped, and the government became poorer and had to nationalize more companies.

Productive people leave the country, and civilization collapses: *"It must be known that in the beginning of the dynasty, taxes generated a large income from small charges. At the end of the dynasty, taxes generate a small income from large charges. At first the tax income was low. if the tax on the population is low, the population has the energy and desire to work. cultural companies develop and rise, because low taxes produce satisfaction. If cultural companies develop, individual contribution rates and tax charges increase. As a result, tax revenues rise. If the dynasty remained in power (he became) progressed each individual fee and burden rose massively, to achieve higher tax revenues due to the gradual increase in luxury tax and so many needs of the dynasty. Imposing fees increases beyond the normal limits. As a result, the interest of the population in cultural companies is lost, because if they compare their expenses and taxes with their income and income, and see the small profits generated, they lose hope. Therefore, many of them withdrew from all cultural activities. As a result, the total tax revenue goes down, because the individual burden falls eventually, civilization is destroyed, because the incentives for cultural activity are lost"*.

The commercial activities carried out by the authorities will harm the population and disrupt competition tax revenues between those (residents) who have used up their financial resources. Now, if the rulers have so much money compared to them side by side, rarely can any of them get the things they want (residents) thus spend their capital and must stop doing business. So, for Ibn Khaldun there is a fiscal optimum, but also an irreversible mechanism that forces the government to spend more and collects more taxes, which creates a production cycle. Thus, Ibn Khaldun describes a dynamic theory based on population law and public finance law. According to laws that cannot be negotiated, a country must go through cycles economic development and depression (Abdullah, 2011).

In summary, from the various views above, Ibn Khaldun discovered many fundamental economic thoughts several centuries before his birth "officially" he discovered the benefits

and necessity of the division of labor before Smith and the principle of labor value before Ricardo. He elaborated before Malthus's population theory and emphasized the role of the State in the economy before Keynes, there were still many economists who rediscovered the mechanisms they had discovered. However, more than anything else, Ibn Khaldun used concepts to build a dynamic and coherent system. In this system the economic mechanism cannot not bring economic activity to long-term fluctuations. Because of the coherence of the system, the criticism that can be applied to most economic concepts that use the same ideas cannot be applied here (Abdullah, 2011).

Ibn Khaldun presented another theory, namely, "dynamics model", as was followed by Mirza Gamal. Ibn Khaldun in the theory referred to, has a clear view of how the factors of social, moral, economic, and political dynamics differ from one another, but are interrelated with each other for the progress and decline of a community environment or government of a region (State). Ibn Khaldun has contributed production theory, value theory, marketing theory, and cycle theory combined into a general economic theory that is coherent and arranged in historical framework (Abdullah 2010). Ibnu Khaldun's contribution to the development of science is quite significant, but unfortunately, he was born when the Islamic world began to decline. According to Umar Chapra as quoted by Mirza Gamal decline of Muslims began in the 12th century which was marked by a decline in morality, loss of dynamics in Islam after the emergence of dogmatism and the power of thought, decline in intellectual and scientific activity, local rebellion and divisions among people, war and external attacks, the creation of financial imbalances and loss of security in life and wealth, and other factors which reached their peak in the 16th century, namely during the Ciscassiyah Mamluk dynasty which was full of corruption, thus accelerating the process of decline (Z. Ali, 2009).

Every initial establishment of an entry country will be small but requires a lot of income: *"Usually the tax conditions at the beginning of the daulah are a little shared but the amount obtained is large. Whereas in the final period there was a large amount to be distributed, but the amount obtained was small"* (Amirabedini, 2014). *"That is because you are, if you follow the provisions of religion, then he is not demanding except for the responsibility of the Shari'a. Namely zakat-zakat, earth tax (kharaj) and head tax (jizyah). Of all that little has to be divided because the amount of zakat from wealth is little as you know. Likewise the zakat of grain and livestock, jizyah, and kharaj. All the liabilities of the sharia are already determined and cannot be more than the provisions."* (Amirabedini, 2014).

According to Ibnu Khaldun at the beginning of the establishment of an empire or State, it requires high tax revenues to be able to quickly build a country even though the income that can be received is still small because of the small amount that must be taxed. Countries that follow the provisions of religion cannot sue or force unless those already determined by the Shari'a are like zakat. However, the amount of zakat from very little assets to be shared while the dependents of the Shari'a are absolutely determined, so that they cannot be reduced or exceeded from the provisions.

A perceived income, salary and development is part of the tax: *"When the income and salary charged to the people are small, they are excited and happy to work. The result will be a lot of development and more results from the spirit due to the lack of burden. When development has been large, there are also many salaries and incomes. As a result the tax also becomes a lot because it is part of development "*. The government gives a small burden to the people to build. So, the people will be eager to work and participate in building the country. And the more development, the more benefits will be felt by the people. If the people feel

that life is sufficient and income is large while the burden is small, the people will obey pay taxes and will increase the opinion of the State tax.

When the government adds a high burden to the people it will reduce the amount of tax: *"But then the addition came out of reasonable limits. As a result, the enthusiasm of the people was lost to build because of the loss of hope of their assets, due to the lack of benefits compared to the burden and between the fruit and its benefits. So many people then hold hands and stop building at all. Then the amount of tax decreases at that time due to reduced income from it"*(Amirabedini, 2014). When the people are done unfairly by adding a huge burden beyond the fairness limit and greater dependence on the benefits that they can, so that people are not eager to build together and will reduce the amount of tax because the people are not eager to try and work or to build together because they feel very disadvantaged by large demands beyond the capabilities of the people.

Tax revenue will be reduced and damaged if it is misused not for state development: *"When a kingdom has a reduced tax due to things that we have stated, namely luxury, lots of traditions, shopping, income is not fulfilled with various needs and shopping and there needs to be additional assets and taxes, sometimes various kinds of taxes are imposed on buying and selling transactions and people's markets "*. Taxes that are misused not for the development of the State will have an impact on the destruction of the State itself as a result of being extravagant and stipulating various types of taxes to increase the State's needs from people's markets and buying and selling transactions.

The state must oversee the officers or tax managers so that they are not deviated and that: *"Sometimes with tax terms if it already exists. Sometimes by dividing the workers and the towers and watching them because the kingdom views that they have produced something useful from the tax assets, the count cannot be shown "*. Therefore, it is very important for the government to oversee the tax agency, tax officers, and every employee in it. Because they are the spearhead in collecting tax funds from the public and knowing how much tax revenue each year. If they misuse funds tax, it is certain that the government and the people will be harmed as well as development Countries such as infrastructure will be hampered.

To increase the increase in tax, the government must intervene with the people: *"Sometimes the sultan conducts trade and his own agriculture in the name of increasing tax revenues. Because the kingdom was of the view that traders and farmers produced various benefits and income in addition to their easy access to wealth"*(Choudhury, 2018) . To increase state tax revenues, the government must contribute with the people and all other elements in order to overcome problems that often occur. Because the State sees it is very important to directly participate in overcoming the State tax so that the rapid development will be carried out.

The large levies imposed on the government by the people will have a negative impact on the people and the State: *"Difficulties, narrowness and the absence of profits made by the people can revoke their imagination from doing business in the field in total and causing tax damage. Because, most taxes are taken from farmers and traders. What's more after applying levies and increasing taxes because of it. If the farmers have receded from the farm and the traders have stopped trading, then the overall tax is lost. Or at least experience significant deficiencies. If the sultan between what he produces from tax and between these few benefits, the benefits are far less. Then even if it is useful, it still loses a large part of the tax in sales and purchases it does. Because, it is not possible if there is a tax in the event that those who do the contracts are other than the sultan, then all of his work is taxable. "* (Choudhury, 2018)

The government that applies levies or taxes charged to the people is too high, and the people will feel difficulties, and will not benefit. So, people will feel eager to work and try, if people are reluctant to work then they will not be able to pay taxes and tax revenues will be lost or greatly reduced significantly and this will hinder the country's development. Advanced cities and magnificent buildings will be followed by the high cost of living: *"We have said that cities with a lot of development are specialized with the expensiveness of their markets and the prices of their needs, then taxes increase the cost because civilization is only at the peak of its greatness, namely the period of applying royal taxes because of the large that"* (Amirabedini, 2014)

Countries or cities whose buildings are magnificent and luxurious in their progress will also have an impact on the price of higher and more expensive needs and high taxes for the people to cover expenses at that time. The high cost of goods subject to tax will affect the sale and purchase of goods: *"taxes have an impact on various buying and selling ie causing the price of goods to be expensive and consequently the people and merchants all calculate the price of their merchandise by including everything they spend to pay themselves own. Taxes are included in the values and prices of goods traded. As a result, it has become a major expenditure of civilizational citizens and has shifted from what was originally being excessive and wasteful. "* (Amirabedini, 2014). Taxes greatly affect and impact on buying and selling transactions that cause expensive goods, and the existence of more profit seeking by traders consequently greatly affects the price stability and changes the nature of the previous consumer consumptive being turned into a wasteful society.

3.8. The relevance of the concept of tax management that is fair to Ibn Khaldun's perspective with the condition of the modern economy

Ibn Khaldun asserted, at the beginning of the kingdom, taxation earning large amounts of income and in the end, the kingdom gained little income from many sources. Ibn Khaldun formulated his theory by saying, in the beginning the State followed the provisions of religion and set the burden as determined by sharia. Because there is not much tax charged that has a low level. Low tax rates have an impact on incentives for business activities that naturally encourage trade activities that increase a number of sources. Tax revenue increases along with economic prosperity, because the State is expanding, the authorities generally like to spend unproductively. Therefore, they set new taxes and even increase the previous amount. This encourages a detrimental impact on society. They finally stopped at economic activities and the State would face destruction (Amirabedini, 2014).

In addition to analyzing the taxation impact on the growth and collapse of the State, Ibn Khaldun saw and denounced the State's involvement in trade activities on the part of the authorities, because it was dangerous for the people and taxpayers. He believes, because the State is at the forefront of its power and resources, the people are in a disadvantaged position in the competition. As a result, this will lead to the deterioration of private business and the decline of concurrent tax revenues profits will be released from traders and private farmers (Amirabedini, 2014). Ibn Khaldun's thinking about the economy is actually very brilliant which covers various economic problems, both micro and macro, especially those ideas put forward in the 14th century when Europe was still behind. Ibn Khaldun has conducted an empirical study of Islamic economics, because he explained the economic phenomena that occur in society and the state. From the study of papers it can be concluded that historically, Ibn Khaldun's thinking about economics far preceded modern Western scholars. Therefore, what deserves to be called the father of economics is Ibn Khaldun, not Adam Smith.

Ibn Khaldun's economic thinking as stated has discussed many problems related to discussion in economics, such as theories about value, division of labor, price systems, laws of supply and demand, consumption and production, money, capital formation, population growth, macroeconomics from public taxes and expenditures, trade, agriculture, industry and trade, welfare and prosperity, and so on. He also discussed the various stages that society passed through in its economic development. Ibn Khaldun's economic thinking inspired the economists thereafter, both the development of science in the East and West. But far more important, its economic thinking is relevant and gives a new perspective in photographing the economic problems of nations in the world, including in Indonesia.

Ibn Khaldun's economic thinking is very relevant to the current state of the modern economy, especially taxation issues. As we all know, there are many problems in the taxation world in Indonesia, starting from lack of compliance with taxpayers, lack of knowledge of the community about taxes, high tax determined by the government, and misappropriation of tax funds and tax officers who hoard these tax funds. This is a very serious problem to be addressed and addressed as well as possible so that the tax funds can be used and utilized as well as possible to build a strong and advanced country.

From the facts above, can conclude that Ibn Khaldun's economic thinking is very relevant to the Islamic economic system and the current state of the modern economy, because in accordance with Islamic economic principles, and the basic value of Islamic economics, namely: *Tawhid, Justice, freedom and responsibility*. Ibn Khaldun's thoughts on taxes, international trade, efforts to build civilization and politics are very urgent to consider in the present context in order to create a prosperous society and state. *Baldatun Thayyibatun wa Rabbun Ghafur*

4. Conclusion

Based on the discussion of the results of the research conducted by the author, it can be concluded: Ibn Khaldun was a Muslim figure and thinker, his full name was Abd al-Rohman (Abu Zaid) bin Muhammad ibn Abi Bakar bin Hasan. He was born in Trusmi on May 17, 1332 AD, from a family of Aristocrats from Hadramaut, and died in Cairo on March 17, 1406 AD. According to Ibn Khaldun, if the tax burden is light, the public will be enthusiastic about paying taxes and vice versa if the tax burden is high, the people are reluctant to pay taxes and their morale will decrease. In addition, tax officers must be monitored so that tax funds are not misused and misused because it will hinder development and harm the State. Ibn Khaldun's thinking about taxes is very relevant if applied to the current conditions in which the economic condition is again unstable and lack of enthusiasm in paying taxes and many who are disobedient in paying taxes so the government issues a Tax Amnesty program to alleviate the tax burden borne by taxpayers. Collection and distribution of tax funds must be effective and efficient in order to realize a prosperous society and state. *Baldatun Thayyibatun wa Rabbun Ghafur*.

References

- Abdullah, B. (2011). *Peradaban Pemikiran Ekonomi Islam*. Bandung: Pustaka Setia.
- Ali, M. H. (2008). *Zakat dan Infaq*. Jakarta: Kencana Prenada Media Group.
- Ali, M. H. (2014). *Zakat dan Infaq*. Yogyakarta: Pustaka Pelajar.
- Ali, Z. (2009). *Hukum Ekonomi Syariah*. Jakarta: Sinar Grafika.

- Amirabedini, A. (2014). Two development theories: Ibn-i-Khaldoun and Wallerstein. *Campus-Wide Information Systems*, 31(1), 63–74.
- Anshori, A. G. (2006). *Hukum dan Pemberdayaan Zakat*. Jakarta: Pilar Media.
- Astuti, A. A. and D. P. (2015). Humanomics Article information : *Humanomics*, 31(3), 354–371.
- Chapra, M. U. (2001). *The Future of Economics: An Islam Perspective*. Jakarta: Shariah Economics and Banking Institute.
- Chapra, M. U. (2011). *Masa Depan Ilmu Ekonomi*. Jakarta: Gema Insani.
- Choudhury, M. A. (2018). Malaysian corporate tax rate and revenue: the application of Ibn Khaldun tax theory. *ISRA International Journal of Islamic Finance*, 10(2), 251–262.
- Choudhury, M. A. (2018). The nature of well-being objective function in tax-free regime of ethico-economics. *Journal of Islamic Accounting and Business Research*, 9(2), 171–182.
- Gusfahmi. (1982). *Muqaddimah Ibn Khaldun*. Jakarta: CV Faizan.
- Gusfahmi. (2007). *Pajak Menurut Syariah*. Jakarta: PT. RajaGrafindo Persada.
- Jaafar, A. B., & Ismail, A. G. (2017). Tax Rate and its Determinants: An Opinion from Ibn Khaldun. *International Journal of Academic Research in Business and Social Sciences*, 7(4), 881–899.
- Kashif, M., Ur Rehman, A., & Grigoriou, N. (2018). The welfare organization agenda. *Society and Business Review*, 13(2), 184–194.
- Maulidizen, A. (2017). Studi Pemahaman Kontemporer Tentang Nilai-Nilai Moral Dalam Ekonomi Islam. *Hukum Islam*, 1(1), 130–150.
- Maulidizen Ahmad. (2017). Pemikiran Dan Kontribusi Tokoh Ekonomi Islam Klasik Dan Kontemporer. *Jurnal DELIBERATIF; Jurnal Ilmiah Hukum*, 1(1), 42–62.
- Mc Caffrey, J. (2014). Ibn khaldun: the forgotten father of economics? *ISOR Journal of Business and Management*, 16(3).
- Mujahidin, M. (2018). Munich Personal RePEc Archive Ibn Khaldun ' s Economic Thought. *Ibn Khaldun's Economic Thought Mujahidin*, 1(87192), 1–8.
- Said, A. M. and M. (2000). *Islam dan Tantangan Ekonomi*. Jakarta: Gema Insani.