

CENTRAL TAX EVOLUTION IN INDONESIA AND ISLAMIC ECONOMIC PERSPECTIVE CENTRAL TAX

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Abstract

This study examines how the evolution or development of Central Tax in Indonesia and how the Central Tax is from an Islamic economic perspective. Descriptive analysis and qualitative data collection were used in this library-based study. This study finds that the current central tax in Indonesia is a development of the tax system that existed since the kingdom era. In the era of the tax empire called "UPETI". Currently, the central tax is managed by the Directorate General of Taxes (DGT) which is under the Ministry of Finance of the Republic of Indonesia and is tasked with developing and enforcing policies that promote technical standardization in the taxation system. Taxes from an Islamic economic perspective are known as jizyah, kharaj and 'ushr.

Keywords: *Tax Evolution, in Indonesia, Islamic economic perspective tax*

Abstrak

Studi ini mengkaji bagaimana evolusi atau perkembangan pajak pusat di Indonesia dan bagaimana pajak pusat perspektif ekonomi Islam. Analisis deskriptif dan pengumpulan data kualitatif digunakan dalam studi berbasis perpustakaan ini. Studi ini menemukan bahwa pajak pusat yang sekarang ada di Indonesia merupakan perkembangan dari Sistem pajak yang ada sejak zaman kerajaan. Pada zaman kerajaan pajak di sebut dengan "UPETI". saat ini pajak pusat dikelola oleh Direktorat Jenderal Pajak (DJP) yang berada di bawah Kementerian Keuangan Republik Indonesia dan bertugas mengembangkan dan menegakkan kebijakan yang mengedepankan standardisasi teknis dalam sistem perpajakan. Pajak perspektif ekonomi Islam di kenal dengan istilah jizyah, Kharaj dan 'Ushr.

Kata Kunci: *Evolusi PajakPusat, Di Indonesia, PajakPusat Perspektif Ekonomi Islam*

Introduction

The most important thing for every country, namely one of them is tax, because tax is the main source of income for the country which is of course related to the state treasury in addition to state income from other fields. Even though there are sources of state revenue from other fields, it cannot be denied that the biggest support for state revenue at this time is taxes. Taxes do not only affect state revenues, but also contribute to realizing state development. The development in question is such as education costs,

infrastructure, health costs, or other subsidized costs which are related to taxes. That is, the greater the budget required for development, the greater the government's need for tax revenues in Indonesia. During the time of the Prophet Muhammad and the Rashidun Khulafaur, state revenue in the form of zakat was imposed on Muslim residents (Muslims), while taxes were imposed on non-Muslim residents. At that time, no residents were subject to the obligation to pay double the form of zakat and taxes. (Arrighi et al., 2022)

Taxes are transfers of payments from the private sector to the state, based on laws and used to finance public expenditures. The taking of purchasing power from the private sector by the state in the form of taxes places a direct burden on the people who participate in exchange traffic. Economists focus their attention on the transfer of the tax burden by taxpayers to other economic subjects by way of price formation in exchange traffic. (Gazali, 2015)

Taxes, which are the main source of state revenue, have a significant impact on the state treasury in addition to other sources of revenue. Naturally, taxes have an impact not only on the state treasury but also on development. The obligation of a Muslim to pay taxes set by the government is an act of obedience in the life of the state. In essence, the Qur'an and hadith do not support tax (dharibah) as a tool to generate state revenue because Islam mandates zakat for those who meet its requirements. However, there may come a time when zakat is no longer sufficient for state funding, at which point the halli wal aqdi expert will decide whether taxes can be collected or not. In the economic realm, taxation functions as a form of mu'amalah because it can be used to meet the needs of the state and society. to finance various collective (collective) needs. In the absence of texts that explicitly regulate taxes in Islamic law, this has implications for differences of opinion among jurists regarding the status and law of tax collection. (Fatarib, Husnul dan Rizmaharani, 2019) Islam as a promotional call has a myriad of rules or syari'at, which direct the procedures for human relations with al-Khaliq, and relations between humans (mu'amalah) in all perspectives, both monetary, political, social, social, guarding and security perspectives. national security, innovation, and others. Tracing the early history of the Islamic sect driven by the Prophet Muhammad SAW. Khulafaurasyidin, and others, in carrying out the wheels of

government require payments, especially payments from zakat, kharaj, jizya and other payments that cannot be differentiated, which are collected in an endless season of emergence, there may be, for example usyur and ghanimah, all of which was a source of state funding in running the wheels of government at that time. There is no research on the development of central taxes in Indonesia and central taxes from an Islamic economic perspective.

Departing from the problems above, the author is interested in writing "the development of central taxes in Indonesia and central taxes in the perspective of Islamic economics". The purpose of this study is to determine the development of central tax in Indonesia and library tax from an Islamic economic perspective. With this research, it is hoped that it can become additional knowledge, especially in the field of Central Tax in Indonesia and Central Tax in the Perspective of Islamic Economics.

Research Method

This research is a type of library research (library research) which focuses on qualitative data management with data analysis methods using descriptive-analysis methods. This study aims to describe or reveal what is happening now. (Ahyar et al., 2020) and explore phenomena that cannot be quantified. (Sahir, 2022)

Discussion

Tax history in Indonesia

History of Indonesian Taxes Before being colonized by Europeans and Japanese, Indonesians were subject to several types of taxes. People recognize tribute, which is a form of coercive tax. The fact that tribute was offered to the king made all the difference. Since then the lord is seen as a messenger of God and what happens in the eyes of the public is seen as the impact of the ruler. However, the public received assurances of security and order from the king as a gift. It is important to note that several kingdoms, including Majapahit, Demak, Pajang, and Mataram, were familiar with the tax exemption system even at that time. Primarily a land ownership tax, also known as a "fief land" tax. governed by rules written in inscriptions or written in literary books. Taxes began to be imposed during the Dutch and European colonial times.

According to historical records, Chinese and other foreign traders were subject to a House, Business and Head Tax from the Dutch autonomous body known as the VOC. However, in its territories such as Batavia, Maluku, and others, the VOC did not collect taxes. In addition, taxes were collected from the gate (both for people and goods) and from the sale of goods in the market (bazarregten), including taxes on houses, during the reign of Governor-General Daendels.

Governor General Raffles is also known for creating a tax collection system known as *landrent stesel* during the British occupation. This system is similar to the taxation system in Bengali, India, where public land rents were taxed and paid to the colonial government. The introduction of the Land and Building Tax (PBB) came before this. The *Rayatwari* system, in which taxes were imposed directly on farmers, served as the basis for the imposition of this land tax. In this case, the average annual farm income serves as the tax rate. Why farm laborers? Raffles believed that the land managed by the peasants belonged to the king, who was thought to have leased the land to the colonial government. England is the case here.

In addition, income tax regulations from the colonial era exist. Indigenous residents and non-indigenous individuals earning income in Indonesia at that time were subject to income tax regulations. This standard was adopted by the Dutch pilgrim government in the mid-nineteenth century. non-natives pay taxes on business patents in the fields of industry, agriculture, crafts, manufacturing, and the like, natives pay income taxes on their business activities such as trading. This is referred to as a business tax for natives. *Ordonantie op de Inkomstenbelasting 1908*, which stipulates an income tax rate of 2% of income, is an illustration of the imposition rule.

Little was known during the Japanese colonial period. Given that the Japanese government concentrated all its resources on the cost of the war at the time. As a result, it is difficult to distinguish between taxes and government revenues. However, people at that time were also required to pay a levy, which was considered a tax, in addition to *Romusha's* responsibilities. This was very difficult for the Indonesian people at that time even though it had only been going on for approximately 3.5 years.

The Directorate General of Taxes (DGT) is an institution under the Ministry of Finance of the Republic of Indonesia which is authorized to formulate and implement

technical standardization policies in the taxation sector. a prosperous economy, as mandated by the Minister of Finance Regulation No. 184/PMK.01/2010 which outlines the Organization and Work Procedures of the Ministry of Finance and mandates the formulation and implementation of policies and technical standardization related to taxation. function to achieve this:

- 1) Formulation of tax policy policies.
- 2) Implementation of policies in the field of taxation.
- 3) Preparation of norms, standards, procedures and criteria in the field of taxation.
- 4) Provide technical advice and evaluation related to taxation.
- 5) Implementation of DGT administration

Perhaps very few of us know that at first DGT was a collection of several hierarchical units, including:

- 1) Task Unit. This unit is entrusted with collecting fees related to regulations and performing the obligation to review money from public authorities.
- 2) Closing Unit. The unit is assigned the task of unloading confiscated goods to take care of state obligations.
- 3) Expense Bookkeeping Unit. The unit is entrusted with assisting the spending unit in completing an assessment review of the bookkeeping of corporate citizens.
- 4) Unit Cost of Land Goods. Currently the name of the unit is known as the Directorate of Provincial Development Commitments at the relevant Directorate General of Money. This unit was entrusted with collecting non-stop rural loads on land which existed in 1963 and then differed from the Directorate of Land Assessment. In 1965, this unit changed again to the Directorate of Regional Retribution (IPEDA).

The Directorate of IPEDA was then transferred to the DGT on March 27, 1976, by Presidential Decree No. 12/1976. This transfer occurred from the Directorate General of Monetary. The Directorate of IPEDA changed its name once again to the Directorate of Land and Building Tax (PBB) on December 27, 1998 as mandated by Law Number 12 of 1985. The regional office which was formerly known as Inspection of IPEDA but now known as Inspection of Land and Building Tax has changed its name the same as this unit. The United Nations Foreign Service Office replaced the IPEDA

Foreign Service Office at the time. The official appraisal system implemented by the government in 1945 allowed the tax collection system to be determined by the tax authorities at the time and entered the history of the DGT. Because this nation just emerged from the problems that existed at that time, the people at that time were still negligent of their obligations as taxpayers. Taxes to local governments and the change of its name to IPEDA, or Regional Development Contributions, in 1965 marked a new financial breakthrough. That's when self-assessment started to work. Then, in 1967, Law No. 8 became the forerunner of tax collection through the self-assessment method. (Fatimah, 2020)

Understanding of Taxes

Etymologically, taxes in Arabic are called Dharibah which means to oblige, determine, determine, hit, explain or charge, and others. The form of the verb dharaba in the Qur'an is fi'il; the noun form is dharribah, which can mean burden. Dharib is the plural form of the singular noun isim mufrad, which means "dharibah". Because it is an additional obligation on assets after zakat, it is referred to as a burden because its implementation will feel like that. The Arabic Qur'an only contains the word "tax" once, in the translation of Q.S. At-Taubah: 29

So, dharibah is property that must be collected by the state besides jizyah and kharaj, even though both of them are generally categorized as dharibah. The definition of tax in Arabic terms is known as Al-Ushr or Al-Maks or also Adh-dharibah which means "levies drawn from the people by excise collectors". Al-kharaj, a term usually associated with land-specific levies, was also found to be similar. Kharaj was the most widespread form of land tax by the use of force in Islamic history. It doesn't matter if the owner is a child, an adult, a free person, a slave, a Muslim or an infidel. Meanwhile, linguists emphasize that taxes are payments made to the government to finance expenses related to the provision of public services.

Taxes in Arabic are called al-usyr or al maks and al-dharibah, which means collection drawn from the people by tax collectors. The word tax in the Qur'an is translated as dharibah which etymologically comes from the word (dharaba, yadhribu, dharban) which means obligation, determining, determining, imposing, and so on. In

terms of language and tradition, dharibah in its use has many meanings, but scholars interpret the word dharibah to refer to assets collected as an obligation. This is evident in the expression that jizyah and kharaj are collected on a dharibah basis. So dharibah is property that is compulsorily collected by the state other than jizyah and kharaj, even though both of them can be categorized as dharibah. (Septiana, 2020)

On the other hand, Andria stated in his book Yulies Tiena Masriani that taxes are contributions to the state that are owed by taxpayers in accordance with applicable regulations. There is no immediate return on performance, and the purpose of the tax is to finance general tax-related expenses. Taxes are a must because Muslims are encouraged to pay infaq and alms. As long as it is for the benefit of community development in various fields and fields of life, taxes must be paid. The people are obliged to pay taxes as a contribution to the state, province, municipality, and so on. Cost sharing is a plausible result in the existence of society, state and state as a sense of equal distribution of government assistance, given the general tax collection hypothesis and standards. Taxes are a source of foreign exchange used by most countries to help their national development succeed.

The following are the characteristics of the tax definition:

- 1) Laws and regulations that can be enforced become the basis for tax imposition.
- 2) The government cannot handle individual performance counters when collecting taxes.
- 3) The state, both the central government and local governments, collect taxes.
- 4) Taxes are used for government spending, and if there is a surplus of income, they are used to finance public investment.
- 5) Taxes serve a regulatory function in addition to their budgetary purposes.

Tax Functions There are two types of tax functions:

- 1) Revenue function (budget), especially taxes as a tool used by the government to pay for its expenses.
- 2) Regular regulatory functions, especially the use of taxes to regulate or implement social and economic policies by the government.

Fill Attributes

The charge attribute can be identified as follows;

- 1) Obligation is a commitment/commitment to surrender abundance to the state
- 2) Assessment is very important for individual resources
- 3) Transfer/accommodation of commitment is required and can be limited
- 4) Exchange is subject to appropriate regulations or guidelines
- 5) Assessment is carried out by the state, both central and provincial legislatures
- 6) Customs are used for government spending
- 7) Duties can work as financial plan and administrative capabilities

Tax Collection Requirements

So that tax collection is not hindered or rejected, the following requirements must be met:

- 1) The law and the implementation of tax collection must be fair in accordance with the purpose of the law, namely to achieve justice. Tax collection must be fair (requirement of justice). Fair in laws and regulations, which includes regularly imposing taxes that are general and evenly distributed and adjusted to the ability of each individual. Fair in practice, on the contrary fair by giving taxpayers the right to file objections, delay payments, and appeal to the tax advisory board.
- 2) Tax collection must be based on law (juridical requirements). The 1945 Constitution of the Republic of Indonesia stipulates that the law regulates the imposition of taxes and other levies for state needs. This provides legal certainty to the state and its citizens that justice will be upheld.
- 3) Does not affect the economy (from an economic point of view), tax collection may not affect the smooth production and trade so as not to slow down the people's economy.
- 4) Tax collection must be efficient (financial needs), in accordance with the budget function, the cost of tax collection must be reduced so that it is lower than the collection results.

- 5) The tax collection system must be straightforward because it will make it easier for people to pay taxes and encourage them to do so. The new tax law has fulfilled this requirement.

Group Tax

1) Taxes based on class

- a) Direct tax that must be paid by the Taxpayer himself and cannot be delegated to another person, is classified as Example category; income tax.
- b) Indirect taxes, or taxes that can be paid by other people or assigned to them. Example of value added tax.

2). Tax by nature

- a) Subjective taxes, namely taxes based on or originating from the subject, in other words, the state of the taxpayer. Example of income tax
- b) An objective tax is a tax that is solely based on the object and ignores the state of the taxpayer. The first example is a tax on luxury goods and value added tax.

Taxes based on collection and management

- a) Central tax is a tax collected by the central government and used to finance state households, according to collection and management Example; PPh PPh and VAT value added tax
- b) Local taxes, especially taxes collected and used by local governments to fund local households. Example; hotel and restaurant taxes, for example.

The rights owned by taxpayers, such as:

- 1) The right to own rights to notification letters (SPT) for mistakes that have been made, as stipulated in article 8 of the 1948 UUUP.
- 2) The right to ask for an extension of time for submission of Annual SPT for Taxpayers, both individuals and entities, who are unable to complete the annual

financial statements or company balance sheet within three months due to actual difficulties or other technical reasons.

- 3) The right to submit objections to the director general of taxes on notification letters, tax certificates, tax assessment letters, additional tax assessment letters, excess decision letters, and payments and withholding or collection by third parties based on taxation provisions of laws and regulations is Article 11 in conjunction with article 17 paragraph (1) UUKUP 1948.
- 4) The right to appeal the decision of the Director General of Taxes to the Tax Court (Tax Consideration Council/MPP) (articles 25 and 26 UU.KUP 1948).
- 5) The right to complain to officials who leak or disclose secrets regarding taxpayer tax issues.

Obligations of Taxpayers

Among the state and tax obligations that must be fulfilled by taxpayers are:

- 1) **Obligation to Register** Every taxpayer is obliged to himself to the Director General of Taxes through the Tax Service Office (KPP) in the area where he lives.
- 2) **Obligation to Collect, Fill and Submit (SPT)** This provision stipulates that taxpayers must complete the SPT before submitting it to the local KPP.
- 3) **Must fill out and submit SPT correctly.** Taxpayers are also required to fill out SPT accurately, completely and clearly, in addition to the previous obligations.
- 4) **Obligation to pay state taxes to the state treasury.** Law paragraph 1 article 10. Taxpayers are required by KUP 1948 to pay or deposit taxes owed to the state treasury or other places designated by the minister of finance. In this case the place to pay or deposit is not only the state. treasury offices but also post offices, giro offices, and state banks appointed by the head of the state treasury office (Decree of the Minister of Finance No.
- 5) **Obligation to keep bookkeeping and/or bookkeeping.** Taxpayers in Indonesia who do business or self-employed are subject to this obligation.
- 6) **Obligation to comply with tax audits** In the context of tax audits carried out by tax officers in accordance with paragraph (3) of Article 29 UU.KUP 1948, taxpayers are required to:

- a) Display and lend books, records and other documents related to business operations or tax exempt work;
- b) Give people the opportunity to enter a place or space that they think is necessary and help them go through the inspection smoothly;
 - c) Availability of the necessary information.

Tax Collection Principles

The principle of domicile, the principle of source, and the principle of nationality are the three principles of tax collection.

- 1) The principle of domicile, also called the principle of residence. This means that the state has the right to impose taxes on all taxpayers who are in its territory both on domestic and foreign income. This principle applies to domestic taxpayers.
- 2) The source principle states that the state has the authority to impose taxes on income originating from its territory regardless of the taxpayer's place of residence.
- 3) The idea of nationality, especially the imposition of taxes on the citizenship of a country. Every Indonesian resident who is not an Indonesian citizen, for example, is subject to a foreign national tax. Foreign taxpayers are subject to this principle.

Furthermore, since Law no. The following are the tax principles underlying the provision that entered into force as the national tax law on 6/1983:

- a) Simplification of laws: Tax laws should be written as simply as possible so that the content and language are easy to understand.
- b) National cooperation where citizens must actively participate in fulfilling their tax obligations as citizenship obligations.
- c) Giving full trust to taxpayers for their tax obligations. Because the state has given trust to taxpayers to calculate, calculate and pay their own taxes, this trust is expected to increase citizens' awareness of the state's obligations. Self-evaluation is the trust given to society.

- d) That taxpayers and tax authorities have the same rights and responsibilities. Legal guarantees that the principle of truth and the presumption of innocence must be complied with when tax collection is carried out. proved guilty.

Islamic Tax System

Tax in Islamic is a form of muamalah in the economic field where its function is as a fulfillment of the state which is carried out or financed by the community collectively. (Surahman & Ilahi, 2017) The Islamic tax system is the tax system used by the Prophet's government and the Khulafarussyyidin government. The state budget is still relatively straightforward and not as complicated as it is today. The concept of a balanced budget is used by the state. State income can vary greatly from year to year even from day to day. The Prophet used the jizyah (tax), which is a tax imposed on non-Muslims, especially the People of the Book, as a guarantee for the safety of life, property, freedom of worship, and exemption from military service. In fact, the concept of tax has been used since the time of the Prophet. The governor was ordered to collect zakat from a horse, which was worth 20,000 dinars, and distribute it among the poor and slaves during the time of Caliph Umar. After the conquests of Syria, Sawad (Iraq), and Egypt, the revenues of Bait al-Mal increased substantially, Kharad and Sawad reaching one hundred million dinars and from Egypt two million dinars. Umar was very careful when determining the kharaj to ensure that it did not exceed the tenant's ability to pay. (Sriwahyuni, 2014)

Types of Islamic Taxes

- 1) Jizyah (head tax) In the language of Islamic finance, the term "ahl-dzimah" refers to a burden imposed on non-Muslim residents (ahl-dzimah) in Islamic countries in exchange for non-Muslim residents' protection for life, wealth, and the freedom to practice their religion. They are subject to the Jizya, not their wealth. Capable men were taken from the Jizyah, individual party leaders. Verse 29 of the letter in - Taubah calling for jizya:
- 2) Kharaj (Land Tax) Literally, kharaj means contract, lease, lease or surrender. This term refers to the tax on land or land products that must be paid by the

administrators of a conquered territory to the Islamic state in terms of Islamic finance.

- 3) "Ushr" (Trade Tax or Customs) "Ushr" (one-tenth) has two meanings among fiqh scholars. First, rainwater is used to water one-tenth of the agricultural land. Second, one-tenth of agricultural land taken by non-Muslim traders who entered Islamic territory with merchandise. Therefore, this policy is more similar to the current customs policy. In terms of government structure, Indonesia's tax system is based on Islam. Although Indonesia is not a fully Islamic country, it is a country that believes in God Almighty and has various religious beliefs (Aravik, 2016). The following are the characteristics of tax (dharibah) as defined by the Shari'a:
 - a) Dharibah tax can only be collected when the mall has no assets or is lacking, and is only temporary. Tax obligations can be deducted after the baitul mal is filled again.
 - b) Taxes (dharibah) can only be collected for financing which is an obligation for Muslims and is limited to the amount required for mandatory financing, no more. Muslims are the only people who pay taxes (dharibah), not non-Muslims.
- 4) Wealthy Muslims are the only ones who pay taxes, and no one else.
- 5) The amount of tax collected is only in accordance with the amount of financing required.
- 6) When taxes are no longer needed, they can be removed.

The legal framework for the Directorate General of Taxes not to apply sharia-based tax rules selectively in Indonesia has been issued for the Indonesian context as Government Regulation (PP) No.25 of 2009, with the title Income Tax (PPH) for sectors based on business.syariah.So start this year, salaries earned from sharia-based organizations and exchange by individuals and corporate citizens will depend on the PP.

Taxes as Individual and Social Responsibilities in Islam, apart from zakat, there are other ways to obtain/raise funds for the benefit of the struggle, including taxes. The concept of fisabilillah has been expanded by several academics to cover the needs of the general public. Therefore, a country is justified against taxation as long as it requires funds for its own interests.

As a result of the protection rights it receives from the government, including the obligation to obey and assist the state in running the government, the state pays taxes. The Bible outlines the responsibility of citizens towards the government: Q.S. QS. An-Nisa': 59

From this verse it is clear that humans in carrying out their religious, social and state life must obey Allah, His Messenger and Ulil Amri among you, as long as they do not conflict with the teachings of Allah and His Messenger. Current economic issues stem from the distribution of wealth in the form of goods and services—to different individuals; consequently, economic problems actually stem from the distribution of wealth and not from the expansion of production. Since Allah owns all wealth and only humans have the authority to manage it, Islam has provisions regarding property rights.

Therefore, Islam distinguishes three types of property individual ownership, public ownership, and state ownership to ensure a fair distribution of wealth. All of this is possible if everyone tries to work to meet their basic needs and the necessities of life. the needs of their dependents, such as their children and heirs, who are unable to work. However, if you don't have a guardian or are present but unable to support yourself, Baytul Mal the state treasury is obliged to fulfill every basic need. Need (Sulastyawati, et.al, 2019).

Recognizing that a ruler has an ongoing obligation to the existence of the people, both in terms of material and spiritual welfare, the issue of financing requires significant attention to achieve this goal. A country must have revenue in its budget to ensure that the funds distributed to its citizens are not exhausted, and the state must enact laws to ensure that every citizen receives a fair share of resources. All items on the expenditure side require funds to meet the entire expenditure budget allocated to the people. In today's world, nearly every country enacts tax laws to cover public spending; in fact, taxes are the only way governments raise money to pay for their operations. Taxes are a major factor in a country's ability to maintain its government because, without tax revenues, there can be no government activity.

The practice of the Al-Kharaj concept according to Abu Yousuf is specifically related to the taxation system in Indonesia, namely: AL kharaj on taxes and buildings (PBB), Usyur on customs and Rikhaj on mining goods. (Dewintara & Sarmila, 2022)

Conclusion

In Indonesia, the agency that manages taxes is: Directorate General of Taxes (DGT). The name of the organization has been changed several times, to be more specific: like the Agricultural Product Tax Unit, for example. Currently, the name of this unit is known as the Directorate of Regional Development Contributions at the Directorate General of Monetary Affairs. The Directorate of Agricultural Products Tax, which first existed in 1963, gave the unit the responsibility for collecting agricultural and land taxes. In 1965, this unit changed again to become the Directorate of Regional Commitment to Improvement (IPEDA). The IPEDA Directorate was then transferred to the DGT on March 27, 1976, by Presidential Decree Number 12 of 1976. This transfer occurred from the Directorate General of Monetary Affairs. The IPEDA Directorate changed its name again to the Directorate of Land and Building Tax (PBB) on December 27, 1998, as mandated by Law Number 12 of 1985. This unit name change also occurred outside the region. es which was originally called the IPEDA Inspection which was changed to the Land and Building Tax Inspection. The UN Foreign Service Office replaced the IPEDA Foreign Service Office at that time. The Islamic term for taxes, "dharibah," refers to the following categories: Jizyah (head tax), Kharaj (land tax), and Ushr (customs or trade tax).

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