

## Only Islam Would Save Humanity from Repressive Tax

### News:

On 4th October 2024, the Presidential Commission for Tax Reform in Dar es Salaam was officially launched. The commission will be responsible for conducting reviews of the existing tax policies and identification of areas for reform, refining the tax system and encouraging all eligible taxpayers to pay it voluntarily.

### Comment:

The Capitalism economic system depends solely on repressive taxation as the main source of revenue. Under this circumstance it is expected the government would always create and impose a number of taxes which obviously become a burden for ordinary people. Capitalist democratic governments instead of working hard to remove tax burden, they only engaging to make sure everyone pays tax. President Samia said: “Everyone must contribute; each person should pay tax according to their capacity for us to accomplish more as a country.” (Daily News, 05/10/2024)

Launching of this particular Presidential Commission would not be the end of tax burden to the people of Tanzania because according to the Third National Development Plan for 2021 to 2026, the increase in tax revenue has to reach 14.4% of the national Gross Domestic Product by 2026. However, according to Tanzania Revenue Authority (TRA), in 2004, the tax revenue in Tanzania has reached about 12% of the national GDP which means that is below the required target. Thus, more taxes will be created, introduced and collected from the people to reach the outlined government target.

Islam on the other hand has forbidden the government (authority) to impose a tax (*maks* which include all types of taxes under capitalism economic system) upon the people. The Prophet Muhamad (saw) said: « لَا يَدْخُلُ الْجَنَّةَ صَاحِبُ مَكْسٍ » “**One who takes tax (sahib maks) will not enter Paradise**” (Ahmad).

The Islamic economic system does not depend on tax for survival, there are several continuous (permanent) sources of government revenues which are: Al Fai’, Al Ghanaa’im, Al Anfal, Al Kharaj and etc.

There are also revenues of the public owned properties with their various types, the revenues of the state-owned properties such as the ‘Ushoor, the Khumus etc. These sources of funds of the Bayt al-Mal (State Treasury) have been a means of revenue generating throughout a history being obtained more than enough to provide for all the government and public responsibilities.

However, there are certain situations in Islamic rule in which the government is allowed to impose an emergence contribution (not tax in capitalist sense) which is called “adhwaribah”, yet its imposition requires four conditions have to be met:

- Existence of insufficient funds within the Bayt al-Mal to spend upon such required need.
- Islamic rule has indicated that the required expenditure in this case or situation is obligatory upon the government.
- The imposed contribution does not exceed the amount of expenditure required for that need.
- The contribution is imposed upon the wealthy alone.

This is how Islam under Khilafah Rashidah (rightly guided Caliphate) State would avoid grabbing people’s wealth in the name of taxation fearing to be harsh accounted by Creator in Hereafter. « وَلَا تَبْخَسُوا النَّاسَ أَشْيَاءَهُمْ وَلَا تَعْنُوا فِي الْأَرْضِ مُفْسِدِينَ » “**and do not deprive the people of their due and do not commit abuse on the earth, spreading corruption.**” [Hud: 85]

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