

ABSTRACT

Tax is an obligation of all citizens, both individuals and business entities, and it is forceful according to the law, meaning that each individual and business entity will be sanctioned if this obligation is not fulfilled. The collection of tax in Indonesia refers to self-assessment system, i.e. a collection system that is based on trust to self-pay and self-report the amount of tax that a taxpayer should pay, thus requiring a strict monitoring from tax officials so as to prevent any tax fraud. During the period of Caliph Harun al-Rashid, there was a huge progress in terms of tax system, leading to the welfare of the country and its citizens at that time. This was inseparable from a Moslem scientist, Abu Yusuf, whose famous work was the canon theory of taxation. According to the researcher, self-assessment is a system referring to qabalah system, i.e. a system which existed during Abu Yusuf era and this system was condemned by Abu Yusuf because it created oppression to the citizens. This study discussed the two systems. Data related to qabalah system were recorded in *Kitab Al-Kharraj* written by Abu Yusuf. The data in this study were from primary and secondary data as well as similar data that had existed. Based on the data analysis, it is known that qabalah is a system that created an opportunity for tax-farmers to oppress taxpayers, the way self-assessment system which leads to the existence of tax mafia and tax fraud because the amount paid to the country is not what is due. According to the researcher, the tax system proposed by Abu Yusuf is still relevant for today's practice.

Keywords: Taxation, Abu Yusuf, Qabalah, Self-Assessment System

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TRANSLATOR STATEMENT

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