

Tax and Zakat in an Islamic History Review Based on Arkoun's Critical Thoughts

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Tax and zakat are two important aspects of Indonesian social life and are connected to social justice. The researcher will examine the tax and zakat review in Islamic history based on Arkoun's thoughts. This research approach is qualitative using Arkoun's thinking as a methodology. The study of zakat needs to be contextualized within the current situation. Zakat is combined with tax. Tax is the body with the spirit of zakat. Tariffs and objects of taxation refer to zakat by contextualizing the present while still referring to its designation in QS. At-Taubah: 60. This study focuses on the unification of zakat with tax in Indonesia.

Key words: *Tax, Zakat, History, Islam.*

INTRODUCTION

Tax and zakat are two important elements of social life in Indonesia. The government needs funds to carry out development for the realization of the Indonesian peoples' prosperity. Tax represents the public's obligation to the state and is to be used as much as possible for the prosperity of the people, as mandated by the general provisions law and tax procedures.

The realization of tax revenue until the last quarter of 2017 reached Rp 1,151.13 trillion from the target of Rp 1,283.56 trillion or 89.68% (DGT Performance Report, 2017). The national non-employee taxpayer and corporate tax compliance ratio is still low at 62.96% percent (DGT Performance Report, 2017). The compliance ratio is still at the level of formal compliance and not yet at material compliance. Formal compliance indicators are according to the Law on General Provisions and Tax Procedures (No.16 of 2009), namely: Article 2 paragraph (1) and (2) regarding registration and confirmation, article 3 paragraph (1) regarding the obligation to



submit SPT, article 3 paragraph (3) regarding the deadline for submitting SPT, and article 9 paragraph (1) regarding payment and tax payment.

Material compliance is the compliance of taxpayers substantially or substantively fulfilling all material provisions of taxation, such as the content and spirit of taxation law. Taxpayers who meet material compliance in filing tax returns are taxpayers who file honestly according to tax regulations and submit to the Tax Office (KPP) before the deadline. The phenomenon of compliance is still relatively low because one part of the community still fails to consider tax a primary obligation, as shown in the research by Umaimah (2016) who stated that the main obligation is the paying of zakat because it involves sin but the tax obligation is an obligation that involves sanctions from the state. That is, paying taxes only to avoid slander or sanctions.

The obligation on the part of the Muslim community is to pay both tax and zakat. Zakat is an obligation in the pillars of Islam. Zakat is a form of implementing human beings as social creatures and to uphold purity themselves as servants of God as mentioned in the Qur'an (QS At-Taubah verse 103).

Pahala (2016) stated that zakat cannot be equated with tax because both have different legal foundations. Zakat is based on the Qur'an and Sunnah, while taxes are based on government tax laws. This will affect motivation, sanctions, rewards, characteristics, subjects, and so forth. Zakat has priority over taxes because zakat is the third pillar of Islam which must be carried out based on Islamic teachings whereby the order to pay zakat is directly appointed by God.

The facts mentioned above show that some people consider taxes non-obligatory. In Indonesian society some people still do not consider taxes to be an obligation for Muslims. Tax is an obligation as a guarantee payment for non-Muslims to the government. Some opinions are that taxes should not be borne at all by Muslims, because Muslims are already burdened with the obligation of zakat. The argument that underlies this opinion is based on the following: "O people of faith, do not eat each other's possessions in a vanity way...". (Qur'an: An-Nisa: 29). Ulema allows the collection of taxes by holding on to the Hadith of the Prophet SAW: "On your property there are other obligations besides zakat" (Chapra, 2000: 294). Also, in the Qur'an there is the An-Nisa letter in verse 59 regarding obedience to ulil amri and interpreted as obedience to the leader of a country, thus taxes become an obligation for every Muslim as a form of obedience to the leader.

In the history of Islam, Mohammad Arkoun, is one of the Muslim intellectuals who takes a strong position on the need to re-facilitate religious texts critically. Arkoun uses the method of historical criticism, since there needs to be a critical method involved to read the history of Arabic thought. History will be understood not only by the transfer of meaning but also by the transformation of meaning (Shofan, 2006: 43, Susanto, 2016: 79).



Transfer and transformation of meaning must always be open and developed in accordance with the times which continue to develop as society evolves. Arkoun (1996: 3-6) stated that the critical history of the Qur'anic text is carried out with research and summaries of various readings in order to build a critical edition of the Quran. Ijtihad must be carried out in order to formulate new ideas based on historical facts which are not actually dominated by political aspects of power (Arkoun: 2003). Based on the above background, the researcher will examine the tax and zakat review in the history of Islam based on Arkoun's thoughts.

THEORETICAL FRAMEWORK

Zakat and Tax

Zakat is not a suggestion but an obligation regarding property that is binding. Every Muslim has an obligation to pay zakat if they already have wealth that meets the Nisab. Zakat is taken from part of the assets to clean up the letter as mentioned in Al Quran Surat At Taubah paragraph 103. The tax obligation must not contradict article 23 of the 1945 Constitution, namely, that taxes and other levies for the interests of the state are regulated by law. Tax is mandated by Law Number 16 of 2009 concerning General Provisions and Tax Procedures Article 1 paragraph 1, such as "tax is a mandatory contribution to the state owed by individuals or entities that are forcing based on the Act, with no direct compensation. There is used for the country's needs for the greatest prosperity of the people."

Comparison of Zakat and Tax

AlMatar (2015) stated that there are differences of thought between tax and zakat which continues to develop. Most Muslims believe that the issue of zakat is a sacred obligation that must be upheld and cannot be changed, even though the development of the world is undergoing rapid change.

In line with AlMatar's research (2015), Pahala (2016) stated that zakat cannot be equated to tax because both have different legal foundations. Zakat is based on the Qur'an and Sunnah, while taxes are based on government tax laws. Zakat is a form of obedience of the people to Allah SWT while taxation is a form of obedience of the people to the leader (ulil amri). The Qur'an and the Hadith have established rules regarding zakat, while taxes are governed by state law. Zakat is only compulsory for Muslims while tax is compulsory for every citizen regardless of religion. Zakat is mandatory for Muslims who have reached Nisab wherever they are, means that it is not bound by a country's borders, while tax obligations are bound to a country's borders. The method of payment of zakat in business organizations is based on a statement of financial position. Zakat must be paid without seeing the business organizations' profits or losses. Zakat is paid when working capital is positive and reaches Nisab. If it does not reach the Nisab the business organization is not obliged to pay zakat. The valuation of business organization tax payments is based on profits earned (Awang and Mokhtar: 2011).



In a study by Fuadi et al., (2015) research showed that there was disharmony regarding the practice of applying zakat and taxes in the Aceh region. The disharmony was due to the practice of applying zakat payments in Indonesia to reduce taxable income instead of deducting the tax debt in accordance with the income tax law. According to Sudirman (2015) said that treating zakat as a tax deduction (even though it is not a tax debt, but as a deduction from taxable income) will implement maqâshid al-syarî'ah (Sudirman: 2015).

Arkoun's Critical Thinking as a Methodology in Taxing Taxes (Zakat) in Islamic History

Arkoun's Critical Thinking

Arkoun takes the view that it is important to reinterpret religious texts critically. Arkoun used the methodology of historical criticism to critique Islamic reasoning. According to Arkoun, the best critical method to apply to the history of Arabic thought is the historical hermeneutic method. No writer and reader can escape the social, political, psychological, theological contexts. History is understood not just as the transfer of meaning but also as the transformation of meaning (Shofan, 2006: 43, Susanto, 2016: 79).

Arkoun (1996: 3-6) stated that the critical history of the Qur'anic text is carried out with research and summaries of various readings in order to build a critical edition of the Quran. Since the birth of Islam, it has been known as a critical science, but it did not develop properly and became part of the orthodoxy of religious knowledge. Islamic texts that were initially dynamic and open turned out to be closed to interpretation. According to Arkoun, the religious problems which initially existed in the thinkable region turned into the unthinkable. The result is that holy books are sacred so they are not open to all forms of interpretation through a hierarchical-authoritative process, both a hierarchy of religious authority and state authority (Shafi'i: 2015). Arkoun characterizes Islamic reasoning as being subject to revelation with its orthodoxy. Respect and obligation are subject to authorities, such as the Imam of the school, so the decision of the Imam of the school should not be debated or questioned.

Islam experienced by Muslim communities today has been dominated by Islamic reasoning which has a logocentric character, and critical thinking is a way out of logocentric confinement (Shofan, 2006; 45). Characteristics are shown this reality are dogmatic. Hermawan (2004) stated that Arkoun's anxiety is a dichotomy in society, especially in Muslim communities. According to Arkoun, in producing a truth, there should not be a group that dominates.

Arkoun tried to share his thoughts but his thinking was characterized by epistemological criticism, and intellectuals were required to clarify the historical history of Muslims and read the Qur'an again, correctly and newly. Sharia is structured as a semi-Qur'anic system within human history (Arkoun: 1996).

A revitalization of the majority thinking that is developing in the Islamic world today is needed to balance Jewish and Christian thinking. Ijtihad is needed for new thinking from Islamic and

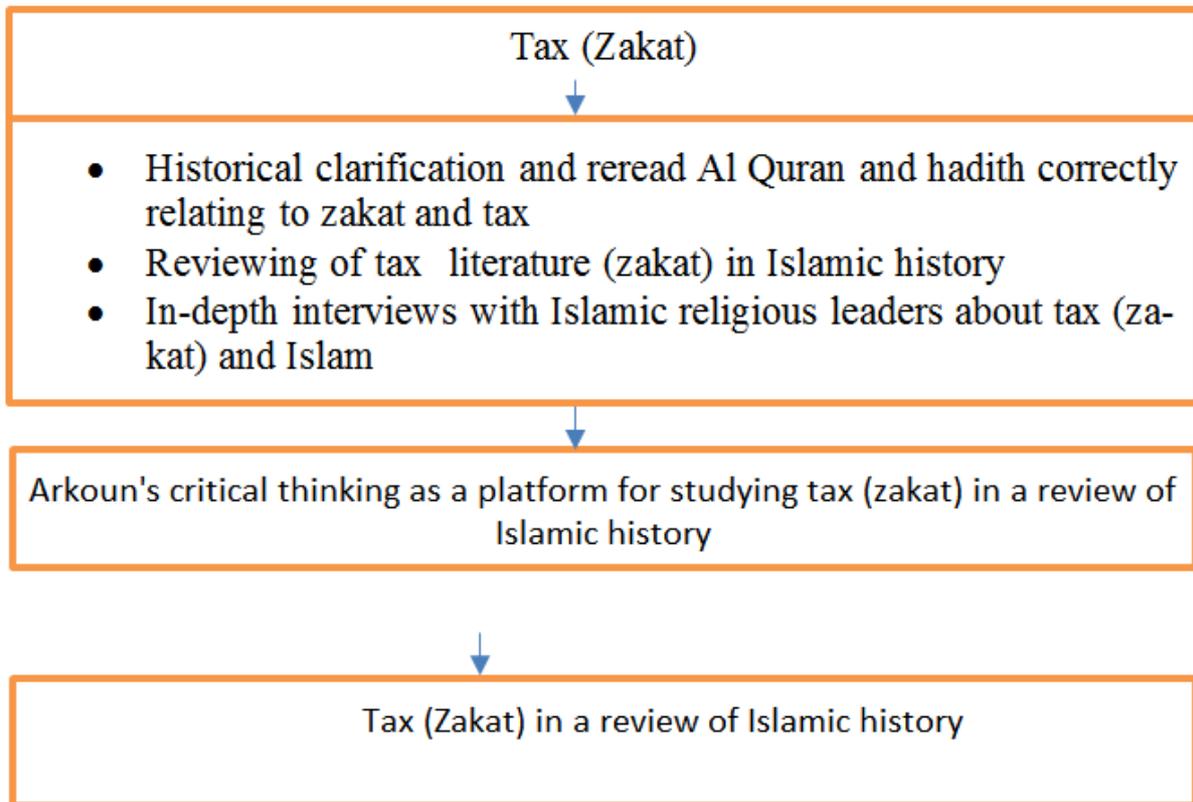


non-Muslim thinkers in order to formulate new ideas based on historical fact instruments, which are not dominated by political power (Arkoun: 2003).

METHODOLOGY

The research approach utilized in this study is qualitative and is designed to explore and understand the meaning that a number of individuals ascribed to social or humanitarian problems (Creswell, 2014; 4). According to Muhadjir (2000: 3), the research method is technically advanced. This research used a critical paradigm that sees reality by way of dominant ideological formations. The dominant ideology arises out of hegemony so changes must be made. The approach uses a critical research approach to study tax (zakat) in the context of Islamic history. This research begins with historical clarification and a re-reading of the Qur'an and Hadith correctly, relating it to the concept of tax (zakat). It reviews tax literature (zakat) in Islamic history and includes in-depth interviews with Islamic religious leaders about tax (zakat) and Islam. This is then analyzed using the critical theory of Arkoun Islam.

Data was obtained from interviews and documentation with participants and institutions that are important stakeholders in this study. In principle, the stakeholders involved in extracting primary data sources are Islamic religious leaders and Muslim scholars. Data collection was conducted through in-depth interviews with the aim of obtaining data from informants and Islamic religious leaders. The data needed is related to the concept of tax; namely the practice and history of tax history (zakat) in Islam. Analysis of the data in this study utilized the Arkoun analysis knife as follows:



Picture 1. Data Analysis



RESULTS

Re-read Al Quran and Hadith About Tax (Zakat)

Religion is often seen as not formally touching the realm of substance. In a formalist view, there is no truly universal-capacity religion that answers the basic interests of universal humanity. Islam is a mercy for the universe, as in the Qur'an Al-Anbiya verse 107: "I do not send you (Muhammad) except as a mercy to the universe". The relevant meaning of the verse is that with the teachings of Islam, the Messenger of Allah and those who believe in him should always show commitment to the things that are of interest to all parties, all groups, even all beings in the universe without distinguishing between skin colour, language, culture and beliefs.

Islam is "man's surrender to God". There are two dimensions of self-surrender, namely, personal submission, and subjective submission directly to the absolute essence of God. The second moral and ethical dimension is social, ethical and objective surrender of submission to the values of His goodness which lead to His universal justice. According to the pillars of Islam, after recognition of the state of God, the next command is to establish prayer and pay the new zakat, followed by fasting in the month of Ramadan and the performing of the pilgrimage. Prayer is intended to confirm the Islamic identity of human beings as servants to the personal dimension of spirituality. Zakat is intended to actualize the Islamic nature of human identity in its ethical and moral dimensions related to social reality as a caliph. Humans as caliphs should take both integrally.

Mas'udi (1991: 35) stated that Zakat is an Islamic command which is related to God as an objective and imminent social search ideal (justice). The legal basis in the Qur'an as a basis for fulfilling the obligation to pay zakat includes Surat Al-Baqaraah verse 43, Surat At-Taubah verses 60, 103, and Surat Al An'aam verse 141.

Literature Review of Taxes (Zakat) in Samawi Religion and Islamic History

Qardawi (2011) stated that in the celestial religion (samawi) there is always a cry to protect the poor and the weak, as shown in the Qur'an (21:73) which speaks of Ibrahim, Ishaq, and Ya'qub:

"We make them leaders, who lead according to our orders. We reveal to them to do good deeds, and prepare prayers, pay zakat, and worship us".

Likewise, with Ishmael in the Qur'an (19:54), regarding his agreement with the children of Israel in verses (2:83) and (19:31) of the Qur'an which talks about the prophet Jesus. The Qur'an (98: 5) talks about the book expert:



"They are instructed to only worship Allah, practice religion for Him alone, be sincere in their role models, establish prayers, and pay zakat: That is the true religion".

In the celestial religion, orders to pay zakat are always called (establish prayers and perform zakat). The order to pay zakat is always associated with salat. Abdullah bin Mas'ud, in Qardawi (2011: 63), stated that: "You are ordered to establish prayers and pay zakat; who does not make zakat means there is no meaning to prayer for him". The provisions regarding Nisab, and the amount of zakat, is explained by the Sunnah. The Sunnah explains the Qur'anic statements which remain vague and confirms the Nisab, the magnitude, and the amount of zakat.

Zakat in the time of the Prophet Muhammad

Zakat becomes a new obligation in Medina, but the Qur'an has discussed zakat in so many verses in Mecca. There are many methods used by the Qur'an Makiah to encourage people to pay attention and afford rights to the poor so that they are not distressed. The way the Qur'an appears is in praising people who give alms and are reviled by people who do not pay zakat. Here are some Makiah letters about zakat: Al Quran (6: 141), (30: 38-39), (27; 1-3), (31: 4), (23: 4), (7: 156-157), (41: 6-7), (91: 9), (87:14).

The zakat in the Makiah letter has not yet been determined, in terms of limits and magnitude, but is left to one's sense of faith, generosity and sense of responsibility for someone else as a believer, as mentioned in the Qur'an (7: 156-157): "And my mercy will include everything. I will establish a good life for those who are devout and pay zakat and those who believe in our verses. Namely those who follow the Prophet, the illiterate Prophet". Likewise, in the Qur'an (41: 6-7) Allah threatens those who associate partners with God, those who do not pay zakat and deny the hereafter: "Woe to those who associate partners with God, those who do not pay zakat and deny the hereafter".

The verses revealed in Medina confirm that zakat is obligatory and explain some of its laws. As in the Qur'an (2:10) Allah ordered that the polytheists who violated the peace agreement be killed, because they had been given the power to move and were allowed to choose what they valued in the four-month peace period: "But after those unclean months go by, kill those of you polytheists wherever you meet. Catch, encircle, and trap them in surveillance sites. But if they repent, establish salat, and pay zakat, give them freedom: Allah is Forgiving, Most Merciful".

Tax (Zakat) in Islam

In-depth interviews of two prominent figures were conducted in March 2019. Those interviewed were Mr. Masdar F Mas'udi ulama, author of a book on tax and zakat in Islam and Mr. Hasyim (pseudonym) who is also a Muslim scholar. These are the key points which emerged in the in-depth interviews:



"Zakat is obligatory according to the rules, the rules are Nizob. Meanwhile, the tax is also obligatory as stated in the Qur'an that we must obey ulil amri".

We must obey ulil amri, there are conditions, namely if ulil amri enforces the truth based on religion. (Hashim: 2019)

Hasyim dichotomizes between tax and zakat. Based on the statement above, zakat and tax are both obligations even though they differ. While, other Islamic religious leaders state the following:

"The basic theme of Islam is reforming the (social) order. Because Islam to renew the order means that there is already capital beforehand. The Pillars of Islam have their respective addresses, such as the 1st Rukun of Islam. Humans tend towards something Supreme. Human instincts must yearn for something that is Supreme with human limitations, no matter what it is called Allah, the widhi, brahma, God, and other. It is to free himself from limitations, he relies on something more". (Mas'udi: 2019).

Next statement:

"Prayer is a continuation of believing in something that is Supreme. There is prayer and get closer to the Almighty. Likewise fasting and pilgrimage traditions ... Likewise zakat. there is something to be renewed from the concept of zakat. The point is to pick and share. This has been a common practice since there was a king since long ago, which are they usually claim to be the rulers of the earth-nail the earth, etc. The authorities collect taxes is a very old institution, who support the country".

"Islam came to renew the state-order. The stated by a contract and a law, then the ringleader of the law is the law on state income and expenditure "

"The concept of Zakat is offered by Islam to improve the state-order regarding collecting and spending state funds".

"At the time of the Prophet zakat (tax) was set low because the needs at that time were very small, unlike today's modern times." (Mas'udi: 2019)

Mas'udi (2019) has a different opinion; tax is zakat and vice versa. The tendency that runs so far is separating and then confronting zakat with a tribute institution called "tax". Such a view is certainly not appropriate because Islam offers the concept of zakat to improve order.

The Prophet Muhammad came when humankind became the lunar ruler. At that time there was human oppression of humans. The authorities get around their people, so they are willing to be servants of their interests. The rulers built the myth as if the power they received was directly

from God. The economic consequence is that the people must set aside what they have for the interests of the authorities in the archipelago known as "tribute". If we look at history, not only are there tributes called "offerings" but offerings are concepts that depart from the belief that everything is centred with upon God.

Islam came to transform life based on true spiritual principles. Life at that time was likened to a body that had lost its soul. So, the tribute and offerings as a body without a spirit is the duty of the Prophet Muhammad to revive him by giving him a spirit with a holy spirit of God. Tributes collected from the people are completely intended for the purpose of upholding justice for the weak and for all parties. Tax (zakat) functions as a vital means for the achievement of social justice.

Tax (zakat) is imposed on all souls, and encompass all types of assets, including income. Rasulallah determined that the types of wealth that were subject to zakat (tax) at that time were agricultural products, garden products, livestock, commercial assets, mining products, money, and found assets. In the current context, which is certainly different from the past, since today there are many industries, the imposition of tax (zakat) must be adjusted. What has been standardized by the fuqaha in the past, even though that offered valuable input, should not be able to bind us in realizing the ideals that are relevant to the present. Likewise, regarding the rate of zakat the tariff determined at that time was no obstacle and could be expanded upon (Mas'udi, 1991: 137-139).

Zakat (tax) is intended for the poor, amiline, converts qullubuhum, sabilillah, and others, such as the eight mustahik, as directed by God in Surat At Taubah verse 60: "Indeed, zakat belongs only to the needy, poor, managers, people those who are being tamed, for the needs of the oppressed, those who are oppressed by debt, the way of God, and street children as well. That is the certainty of God. And truly God is all-knowing, all-wise. " But it must be reinterpreted in the present context of any of the eight groups. For example, in conventional fiqh, "converts" are always defined as "people who are persuaded to enter more steadily into the Islamic community".

Mas'udi (1991: 152-153) conveyed that in a harfiyah "converts qulubuhum", which refers to people who need to be awakened to return to the path of human nature. As an individual, for example, is the person must be honest, and prioritize common sense rather than passions. People are being made aware of their hearts in order to leave their ignorant attitudes and return to the hanif nature of humanity. In the current historical context this refers to awareness raising for people who are mired in immoral acts, crime, mental rehabilitation, narcotics abuse, and other humanitarian efforts. According to Arkoun, ijihad must be done with historical instruments rather than political power in order to produce new ideas in accordance with the context of the times (Arkoun: 2003). Ijtihad, in the context of zakat and tax, must be done so that there is a substantive meaning, not only formalist, and it is in accordance with the realization of social justice. Islam offers a truly universal religion that answers the basic



interests of universal humanity. Islam is a blessing for the universe, as stated in the Qur'an Al-Anbiya, verse 107.

CONCLUSIONS AND SUGGESTIONS

CONCLUSIONS

The command to pay zakat has been governed by God in all celestial religions since long ago. Celestial religions provide recommendations for humans to do good, show love for the poor and dislike statements of stinginess. The realization of good deeds is left to the individual generosity of the individual and the state is not authorized to collect and distribute them. In Islamic history, the command of zakat has been ordered since the Mecca period. During this period, the zakat was not bound, but was dependent on faith, generosity and responsibility to others. In Medina, the command of zakat was mandatory and explained some of its laws. Referring to Arkoun's thought, the study of zakat needs to be contextualized within the current situation. Ijtihad in the context of zakat must be carried out so that there is a substantive interpretation, not only a formalist one, and that is in accordance with the current times in order to realize social justice. Tariffs and objects of taxation are contextualized with present times, with reference to their designation in QS. At-Taubah: 60. Taxes are reunited with zakat. If tax is zakat, then tax is the body with the spirit of zakat.

SUGGESTION

There is a need to unite taxes and zakat in Indonesia which has the largest Muslim population in the world. In further research, there needs to be a wider examination of the concept of tax values, tariffs, objects and tax allotments that have the spirit of zakat as shown in QS. At-Taubah: 60.



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