

Working in tax services

Shaykh Aboo `Abd-al-Mu`iz `Alee Farkous al-Qoobee

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بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

In the name of Allaah, the Most Merciful, the Bestower of Mercy

Question: To the honourable Shaykh! I have got a certificate in the field of the tax services, so, I want to ask you some questions about the ruling concerning work in tax services.

The first question: is it permissible for me to work in tax services?

The second question: is it permissible to impose taxes in addition to Zakaat in an Islaamic country?

The third question: if working in such authorities is permissible, how can we interpret the hadeeth which dispraises taxation, taxers and those who impose tithes?

I hope that you will provide a satisfactory answer for me and may Allaah reward you with good, may peace and blessing of Allaah be on you.

Shaykh Aboo `Abd-al-Mu`iz `Alee Farkous al-Qoobee (*May Allaah the Most High preserve him*): All praise is due to Allaah, the Lord of the Worlds. Peace and blessing be upon whom Allaah sent as a mercy to the Worlds, upon his Family, his Companions and his Brothers till the Day of Resurrection.

Before starting to answer, we should distinguish between two types of taxes which some Maalikee jurists call "Al-Wadhaa'if" (the functions) or "Al-Kharaaj" (the tribute). Some Hanafees call them "An-Nawaa'ib" that is to say, someone who acts as a substitute of the governor. For the Hanbalites, they are called "Al-Kulaf as-Sultaaniyya".

- Taxes which are taken from people legally with the due conditions.
- Taxes which are taken from people unjustly and wrongfully.

The taxes that are imposed by the Muslim governor in a true necessity or in order to meet a need or to remove a sudden or an expected peril or if the resources of the government public treasury are not enough and do not fill the needs of people; the scholars issued fatwas allowing the imposition of taxes on wealthy people by applying Al-Massaalih al-Mursala (i.e. things that serve the general interests of the Muslims) on the basis of the rule: "Missing the lesser of the two interests in order to get the greater of them" and the rule: "We bear the special harm in order to ward off general harm". This is the view of Aboo Hamed al-Ghazalee in "Al-Mustasfa" and Ash-Shaatibee in "Al-I'tissaam". In fact, he (Ash-

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Shaatibi) stated that if Bayt al-Maal¹ is empty and the need of the soldiers becomes larger, the ruler can take money from the wealthy according to the actual need of the soldiers, and it is evident that jihad by money is obligatory upon Muslims, and it is another obligation other than the obligation of Zakaat. Allaah (*Mighty and Majestic is He*) said:

(إِنَّمَا الْمُؤْمِنُونَ الَّذِينَ آمَنُوا بِاللَّهِ وَرَسُولِهِ ثُمَّ لَمْ يَرْتَابُوا وَجَاهَدُوا بِأَمْوَالِهِمْ وَأَنْفُسِهِمْ فِي سَبِيلِ اللَّهِ أُولَئِكَ هُمُ الصَّادِقُونَ)

[Only those are the believers who have believed in Allaah and His Messenger, and afterward doubt not but strive with their wealth and their lives for the Cause of Allaah. Those! They are the truthful]²

He (*Mighty and Majestic is He*) also said:

(انْفِرُوا خِفَافًا وَثِقَالًا وَجَاهِدُوا بِأَمْوَالِكُمْ وَأَنْفُسِكُمْ فِي سَبِيلِ اللَّهِ ذَلِكَ خَيْرٌ لَكُمْ إِنْ كُنْتُمْ تَعْلَمُونَ)

[March forth, whether you are light (being healthy, young and wealthy) or heavy (being ill, old and poor), strive hard with your wealth and your lives in the Cause of Allaah. This is better for you, if you but knew]³

Allaah (*Mighty and Majestic is He*) says also:

(وَأَنْفِقُوا فِي سَبِيلِ اللَّهِ وَلَا تُلْقُوا بِأَيْدِيكُمْ إِلَى التَّهْلُكَةِ وَأَحْسِنُوا إِنَّ اللَّهَ يُحِبُّ الْمُحْسِنِينَ)

[And spend in the Cause of Allaah (i.e. Jihaad of all kinds, etc.) and do not throw yourselves into destruction (by not spending your wealth in the Cause of Allaah), and do good. Truly, Allaah loves Al-Muhsinoon (the good-doers)]⁴

(تُؤْمِنُونَ بِاللَّهِ وَرَسُولِهِ وَتُجَاهِدُونَ فِي سَبِيلِ اللَّهِ بِأَمْوَالِكُمْ وَأَنْفُسِكُمْ ذَلِكَ خَيْرٌ لَكُمْ إِنْ كُنْتُمْ تَعْلَمُونَ)

[That you believe in Allaah and His Messenger (Muhammad (*May the peace and blessings of Allaah be upon him*))), and that you strive hard and fight in the Cause of Allaah with your wealth and your lives, that will be better for you, if you but know!]⁵

So, the one who is in authority (among Muslims) has the right to define the share of every one able to strive (in the cause of Allaah) by money; as it is stated by the author of the book "Ghiyaath al-Umam". An-Nawawee and other Shafi`ite Imaams consider that the most preponderant view is that the rich Muslims should help the soldiers with their money without that of Zakaat. All the public utilities that the society's individuals benefit from are included in what we mentioned before, whether it is a public utility, both militarily and economically, which needs money and that Zakaat is not enough, or for calling to Allaah and conveying His message which need money, as the realisation of this utility is incumbent

¹ Bayt al-Maal: the public treasury of the Islaamic state.

² Soorah al-Hoojooorat (The Dwellings) [49:15]

³ Soorah at-Taubah (The Repentance) [9:41]

⁴ Soorah al-Baqarah: (The Cow)[2:195]

⁵ Soorah as-Saff (The Row or the Rank) [61:11]

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upon the Muslim governors, and the duty of Zakaat is not enough and does not serve the requirement, but this obligation is fulfilled by imposing taxes other than Zakaat. Thus, this obligation becomes established according to the rule which stipulates that: "Whatever is required to fulfil an obligation is itself an obligation".

Moreover, the individual derives benefits from these public utilities which are made of service to him by the Muslim government. Besides, he should pay what is included in his obligatory duties, applying thus, the principle of: "Whoever takes advantage of a thing should bear its harm".

However, this legislation is restricted to a set of conditions:

1. That Bayt al-Maal be empty, that the nation's need of it be real and that there be no other monetary sources.
2. The obligation of spending the money in public utilities equitably.
3. Asking wise people for consultation in estimating the urgent needs of the country of money and the sufficient amount in case of incapacity. The government should control if the collection and distribution of this money are performed in conformity with the required way by the Sharee'ah.

This kind of taxes which sharing is equitable and just is approved of by the jurists of the four schools of thought which gave them (taxes) different names. This kind of taxes is supported by the deed of `Umar Ibn al-Khattaab (*May Allaah the Most High be pleased with them both*) during his caliphate. He used to impose upon traders whose countries are in war against Muslims the tithe, and take from Dhimmee⁶ traders the half of a tithe and from Muslim traders the quarter of a tithe.

As for the second kind of unjust taxes, they are but confiscated money which is taken from its owners coercively, compulsorily and unwillingly. By doing so, they (those who take these taxes) contradict the general religious principle as regards money which is basically illicit, and this according to many texts, among them, the saying of the Prophet (*May the peace and blessings of Allaah be upon him*):

"It is not permissible (to take) the property of a Muslim unless he gives it willingly."⁷

And his saying (*May the peace and blessings of Allaah be upon him*):

"Whoever is killed while protecting his property, then he is a martyr."⁸

⁶ Dhimmee: A non-Muslim living under the protection of an Islaamic government.

⁷ Reported by Ad-Daraqutnee (hadeeth 300), Ahmad (5/72), Aboo Ya'la and Al-Baihaqee (6/100). This hadeeth is judged authentic by Al-Albaanee in "Al-Irwaa'" (5/279) number (1459) and in "Saheeh al-Jaami".

⁸ Reported by Al-Bukhaaree, chapter of "Injustices" concerning when one fights in defence of his property, Muslim, chapter of "Faith" concerning the proof that whoever intended to usurp a property of another one

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And the Prophet (*May the peace and blessings of Allaah be upon him*) saying:

“Verily! Your blood, property and honour are sacred to one another (Muslims)...”⁹.

The reported hadeeths, whether they are authentic or not, dispraising the collector of taxes which are related with the texts including strong warning are to be understood as referring to the unjust taxes that are taken wrongfully and spent wrongfully without any guiding. That is to say, the collector of taxes is employed by the kings and governors and their followers for their own interests and pleasures to the detriment of the poor and the oppressed of their societies’ people. From this perspective and context, Adh-Dhahabee says in his book “Al-Kabaa’eer” (The Major Sins): “The tax collector is one of the closest supporters of the oppressors. He himself is part of these oppressors. He takes what is not lawful to him and gives it to those who do not deserve it”.

This is the kind of dealing which prevailed in the world at the advent of Islaam. Governments still impose these unjust taxes on middle-class and poor people of their societies, especially the Islaamic peoples. These taxes are then given to governors, mighty and wealthy people. They are generally spent for the sake of their pleasures and delights which are manifested in their official protocols when receiving visitor kings and presidents, in their feasts and festivals in which, debauchery, wine and showing nakedness take the share of the lion, in addition to many kinds of music, dance and misleading publicities and others in many known fields which are visible and which cost a lot of money. This makes this tax really- as expressed by some scholars- as: taken from the poor among them and given to the wealthy, contrarily to the meaning of Zakaat about which the Prophet (*May the peace and blessings of Allaah be upon him*) said:

“It is to be taken from the wealthy among them and given to the poor”¹⁰.

unlawfully..., At-Tirmidhee , chapter of “Blood money” concerning what is reported about whoever is killed while protecting his property, then he is a martyr, An-Nasaa’ee, chapter of “Forbidding blood” concerning he who is killed while protecting his property, Ahmad (2/348) number (6486), from the hadeeth of `Abdullaah Ibn `Amr Ibn Al-`Aas (*May Allaah the Most High be pleased with them both*), Aboo Daawood, chapter of “As-Sunna” concerning fighting against robbers, Ibn Maajah, chapter of “Religious punishments” concerning whoever is killed while protecting his property, then he is a martyr, from the hadeeth of Zayd Ibn `Amr Ibn Nufayl (*May Allaah the Most High be pleased with him*).

⁹ Reported by Al-Bukhaaree, chapter of “Knowledge” concerning the saying of the Prophet (*May the peace and blessings of Allaah be upon him*): “...the informed one (who is present) might comprehend what I have said better than the present audience who will report it to him.”, Muslim, chapter of “Oaths”, concerning the decisive prohibition of bloodshed, (violation of) honours and (seizing) the property (of others illegally), according to Aboo Bakra (*May Allaah the Most High be pleased with him*) and At-Tirmidhee, chapter of “Trials” concerning what is reported about “Your blood, property and honour are sacred to one another (Muslims)”, Ibn Maajah, chapter of “Rites” concerning the sermon of Friday on the day of slaughtering (“Eed-al-Adha), and Ahmad (5/443) number (18487), the wording of this hadeeth is his, from the hadeeth of `Amr Ibn Al-Ahwas (*May Allaah the Most High be pleased with him*).

¹⁰ Reported by Al-Bukhaaree, chapter of “Zakaat” concerning the obligation of Zakaat, Muslim, chapter of “Faith” concerning calling for stating the two testimonies, and for the laws of Islaam, Aboo Daawood, chapter of “Zakaat” concerning the Zakaat of the live stock, At-Tirmidhee, chapter of “Zakaat” concerning the undesirability of taking the best things (when collecting the money of Zakaat), An-Nasaa’ee, chapter of

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According to what has been previously said, it is incumbent on every Muslim concerned with his religion, to avoid illicit things and sins and to keep away from every deed that sullies him with sins and makes his money sordid. He should also not be a means of injustice and a tool of coercion and someone who will be used by oppressors as a whip for torture in order to exhaust people by monetary expenses. He may even be among these oppressors themselves, as he usually participates with them in their oppression and share with them illicit money, knowing that if the Sharee'ee forbids something, it forbids also its price. The Prophet (*May the peace and blessings of Allaah be upon him*) said:

“May Allaah curse the Jews, for Allaah made the fat (of dead animals) unlawful for them; yet they melted the fat, sold it and ate its price”¹¹.

As for the imposition of taxes besides Zakaat, if there is no way to fill this need, but only by taxes, it is permissible to impose them, even more, it is obligatory when Bayt al-Maal is empty. However, they should be spent rightly and distributed equitably and justly, as it is previously mentioned concerning the just taxes and what was supported by the deed of `Umar Ibn Al-Khattaab (*May Allaah the Most High be pleased with them both*).

This is my opinion concerning this issue, so if I am right it is from Allaah, and if I am wrong, it is from me. We ask Allaah to guide us to the right way and to take us away from errors and to show us what is best for our life and our hereafter and to make us help in reforming the people and the nation, verily He (*Mighty and Majestic is He*) is the One having authority over that and having the Power to do so.

The perfect knowledge belongs to Allaah (*Mighty and Majestic is He*). Our last prayer is all praise is due to Allaah, the Lord of the Worlds. Peace and blessing be upon our Prophet, his Family, his Companions and his Brothers till the Day of Resurrection.

Algiers, 12 Jumâda Al-Ûla 1417. Corresponding to: September 26th, 1996

“Zakaat” concerning the obligation of Zakaat, Ibn Maajah, chapter of “Zakaat” concerning the obligation of Zakaat and Ahmad (1/386) number (2072) from the hadeeth of Ibn `Abbaas رضي الله عنهما.

¹¹ Reported by Al-Bukhaaree, chapter of “Selling” concerning selling the dead animals and idols, Muslim, chapter of “The prohibition of the sale of wine, dead (animals), swine and idols”, Aboo Daawood, chapter of “Al-Far` and Al-Ateera”, concerning the prohibition of benefiting from the fat of dead animals, Ibn Maajah, chapter of “Transactions” concerning what is forbidden to sell, Ahmad (4/270) number (14063) from the hadeeth of Jaabir Ibn `Abdullaah رضي الله عنهما.