

## THE CONCEPT OF EXTRA SHARIA TAXES AND THEIR JUSTIFICATION IN THE MODERN MUSLIM WORLD

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The Fiscal System of Islam, for its simple and moderate taxation policy, deserves to be followed and practiced in the present age. Contrary to other systems, it is not based upon unlimited taxes but is restricted to the divinely prescribed structure containing Zakat, Ushoor, Ghanima, Kharaj, Jizya and Auqaf etc. Now keeping in view, the boundless requirements of the society and increasing expenses, and too much responsibilities of the present government, a question arises as to whether an Islamic government can impose other taxes in addition to the above mentioned or cannot?. This paper defines Islamic concept of Extra Sharia Taxes and discusses their justification in the Modern Muslim World.

### CONCEPT:

The concept of taxation in the Islamic Fiscal Policy is somehow different from that found in other systems. In others, taxes are collected and funds are raised just to meet their material needs. But in the Islamic system, contrarily these taxes are imposed first for the spiritual vegetation of its followers and then for their worldly and after-worldly betterment. That is why, taxes in Islamic view point are considered as sacred pecuniary worship. So the object of taxes in Islam is two- folded--spiritual argumen-  
tation of the rich and financial help of the poor. And since Islam gives equal attention to both spiritual and material welfare, it wants that the extra Sharia taxes when imposed, should reflect this basic philosophy.