

Employing Islamic Taxation Principle as a Model for Income Redistribution in Nigeria

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Abstract

The study intends to employ the payment of jizya and zakat by non-Muslim and Muslim living in Nigeria as basis of taxation payment to the nation. The study shall look at the possibility of employing jizya and zakat as basis of tax collection in a pluralistic society such as Nigeria. The study shall examine the applicability of Islam tax system in a pluralistic society? It shall also investigate the comprehensiveness of the system in modern society? The study shall investigate the appropriateness of the system in a pluralistic society? The objective of the study is to investigate the relevance of Islam tax system in modern society and deliberate on its appropriateness to pluralistic society such as Nigeria. It shall also consider the holistic of Islam tax system on the citizens such that effect of discrimination, meaning and implication if any shall be reviewed. The study intends to use quantitative technique using data generated from personal income tax at national level and categorization of payer according to religion base. The real tax generated shall be considered to what shall be generated if Islam base system is employed and the effect in term of demographic and faith consideration reviewed. The paper is concluded by suggesting the employment of Islam base tax system howbeit, with proper education and policy direction by government.

Key words: Jizya, zakat, Islam tax system, pluralistic society and modern society

Introduction

This is a study that strives to employ the possibility of improving tax revenue accruable to the government without injuring the sensitivity of the people to the excessive tax policy. People all over the world usually sigh away from excessive tax system. This often led to discourage of work ethics and indulgence in acts of tax avoidance or at the worst tax evasion. To evolve tax administration policy that is attractive to the people, pocket friendly and that will equally bring optimum yield to the government led to search for alternative to the present tax system. Government in recent times had complained that the present tax system is not bringing enough and desired revenue. Likewise, people of the state especially, rich fear solution from kitabs and sunnah lead to the work of these writers on the issue.

The explanation of Ibn Tiamiyah and khaladin were employed as the basis of recommending taxation in such a way as to fill the gap of underpayment bemoan by government and overpayment burden on few pay as you earn tax payer in the system.

The Nigerian Tax System has undergone significant changes in recent times. The Tax Laws are being reviewed with the aim of repelling obsolete provisions and simplifying the main ones. Under current Nigerian law, taxation is enforced by the 3 tiers of Government, i.e. Federal, State, and Local Government with each having its sphere clearly spelt out in the Taxes and Levies (approved list for

Collection) Decree, 1998. Of importance at this juncture however are tax regulations pertaining to investors both foreign and local (Taxation and Regulations in Nigeria, 2014}.

The study intends to examine the role of tax payment system in revenue realization and if this as a link to faith bearing by the citizens in the state. This is to examine that if spiritual approach where to be used will the people willingly pay more as tax? The study shall also examine the possibility of using a tax system from a particular faith in a pluralistic society setting such as Nigeria. This is to consider the possibility of recourse to religion appreciation by individual within the society as a persuasion to tax realization.

The objective of this study is to explore the possibility of using faith based method as a persuasion for tax collection such that individual belief or faith will entice to freely give to society rather force or coercion. It shall also explore the use of a single faith platform as common denomination for tax levy in a pluralistic society using homogeneity factor rather heterogeneity consideration.

The study shall benefit government in term of providing alternative approach to tax collection. It shall also open citizens to the opportunity of benefiting from redistribution of income in term of percentage of tax collection that can go to the poor from the pull of collection.

Heavy incidence of tax payment from small income earners shall be removed for free payment by high wealth owners from cumulating of wealth that will not be injurious to their wealth as prescribed in the kitabs and sunnah.

Literature Review

Conceptual Analysis of Terms Employed

Jizya

Jizya was levied in the time of [Muhammad](#) on Jews in [Khaybar](#), Christians in [Najran](#), and [Zoroastrians](#) in [Bahrain](#).^[168] Norman Stillman states that *jizya* was a tribute in the time of Muhammad, and it was not the poll tax it became in later times.

Muhammad's early treaties with the Jews of Maqna on the Gulf of Aqaba and Christians of Najran in Yemen suggest that the *jizya* was, states Stillman, in

"the form of an annual percentage of produce and a fixed quantity of goods

In 632 CE, Muhammad instructed his representative in Yemen to not collect *Jizya* from Believers and collect it from non-Believers, states Stillman, that "Every [Christian or Jew] adult, male or female, freeman or slave, must pay a dinar of full weight or its equivalent in garments. Whoever fulfills that has the protection of Allah and his Apostle. Whoever withholds that is the enemy of Allah, His Apostle and the Believers altogether."^[168] This instruction set the precedent for *jizya* as a "tax per head" on non-Muslims.^[168]

For this paper, *jizya* is taken as not more than seven percent annual tax to be paid by non Muslims living in a Islam society.

Khums

" and know that of whatever you acquire, one-fifth of it belongs to god, his messenger, the near of kin, the orphans, the needy and the wayfarer." the qur'an, 8:41

" khums ", literally means in arabic, one fifth is an islamic tax revenue for certain income in order to fulfil the needs of islamic community. prophet muhammad (p.) placed khums in the third place of islamic beliefs. bukhari reports that prophet muhammad (p.) said, " i command you four things- first to belief in god, bear witness that there is no god but allah; second to perform prayers; third to pay zakat; and fourth to pay khums of whatever you gain. (bukhari, v. 4. p.99. cairo)

Khums is taken to be between eight to twenty percent payment out of farm products or company tax from the profit made annually by companies.

Zakat

Zakat is one of the [Five Pillars of Islam](#), mandatory for all Muslims.^[10] Zakat is not a charitable contribution,^[11] and is considered as a tax.^{[12][13]} The payment and disputes on zakat have played a major role in the history of Islam, such as the [Ridda wars](#) that fueled the conflict between the Sunni and Shia sects of Islam.^{[14][15]}

This study recognizes payment of two and half percent of total net wealth of a Muslim over a lunar year on such wealth that reach the level of mizab.

Islam Tax System

Islamic taxes are taxes sanctioned by Islamic law.^[1] They are based on both "the legal status of taxable land" and on "the communal or religious status of the taxpayer".^[1]

Islamic taxes include

- **zakat** - one of the **five pillars of Islam**. Only imposed on Muslims, it is generally described as a 2.5% tax on savings to be donated to the Muslim poor and needy.^{[2][1]}
- **jizya** - a **per head tax** paid by non-Muslims residents, categorized collectively as **dhimmi**.^[1] (see below)
- **kharaj** - a land tax at first imposed only on non-Muslims but which was later imposed on Muslims as well.^[1]
- **ushr** - a 5% tax on the harvests of irrigated land and 10% tax on harvest from rain-watered land.^[2] The term has also been used for a 10% tax on merchandise imported from states that taxed the Muslims on their products.^[3] Caliph **Umar** ibn Al-Khattāb was the first Muslim ruler to levy *ushr*.^[citation needed]

Pluralistic Society

Pluralism as a political philosophy is the recognition and affirmation of diversity within a political body, which permits the peaceful coexistence of different interests, convictions and lifestyles. Political pluralists are not inherently **liberals** (who place equality as their guiding principles) or **conservatives** (who place liberty and tradition as their guiding principles) but advocate a form of political **moderation**. Nor are political pluralists necessarily advocates of a **democratic** plurality, but generally agree that this form of government is often best at moderating discrete values.^[1]

The khums is divided as follows: the first 10 percent of khums is called (sahm-al- imam) used to serve the needs of islamic faith which fulfills the need of the islamic community worldwide. Since imam recognizes this need more than any one else, it should be given to him or his representative, the highest authority-mujtahid or ask his view in this regard. The second 10 percent should be given to a poor

sayyid who cannot earn his living for a year, but he should not use it in any unlawful ways.

Modern Society

Modernity is a **term of art** used in the humanities and social sciences to designate both a historical period (the **modern era**), as well as the ensemble of particular socio-cultural **norms**, attitudes and practices that arose in post-**medieval** Europe and have developed since, in various ways and at various times, around the world. While it includes a wide range of interrelated historical processes and cultural phenomena (from **fashion** to **modern warfare**), it can also refer to the subjective or existential experience of the conditions they produce, and their ongoing impact on human culture, institutions, and politics (**Berman 2010**, 15–36).

As a historical category, modernity refers to a period marked by a questioning or rejection of **tradition**; the prioritization of **individualism**, **freedom** and **formal equality**; faith in inevitable social, scientific and technological **progress** and human perfectibility; **rationalization** and **professionalization**; a movement from **feudalism** (or **agrarianism**) toward **capitalism** and the market economy; **industrialization**, **urbanization** and **secularization**; the development of the **nation-state** and its constituent institutions (e.g. **representative democracy**, **public education**, modern **bureaucracy**) and forms of **surveillance** (**Foucault 1995**, 170–77). Some writers have suggested there is more than one possible modernity, given the unsettled nature of the term and of history itself.

Taxes are an important aspect of nearly every person's life. Your paycheck is adjusted for taxes. Contributions to charitable organizations are no doubt influenced by the expected tax savings. Taxes affect the cost of owning a home, and tax considerations probably also influence the votes that are cast in local, state and national elections. Taxation of investment income is also an important consideration when deciding upon which investments to purchase, especially if you earn a substantial income that's tax.

The researchers herein construe modern society as a political society where tax system, taxation and adherence to faith is recognized and can be used to implement such.

Empirical Findings from the Literature

A list of taxes and levies for collection by the three tiers of government has been approved by government and published by the Joint Tax Board (J.T.B.) as follows:

(A) Taxes collectible by the Federal Government

- (1) Companies income tax;
- (2) Withholding tax on companies;
- (3) Petroleum Profit Tax;
- (4) Value-added tax (VAT);
- (5) Education tax;
- (6) Capital gains tax - Abuja residents and corporate bodies;
- (7) Stamp duties involving a corporate entity;
- (8) Personal income tax in respect of:
 - Armed forces personnel;
 - Police personnel;
 - Residents of Abuja FCT;
 - External Affairs officers; and
 - Non-residents.

(B) Taxes/Levies Collectible by State Governments

- (1) Personal income tax:
 - Pay-As-You-Earn (PAYE);
 - Direct (self and government) assessment;
 - Withholding tax (individuals only);
 - (2) Capital gains tax;
 - (3) Stamp duties (instruments executed by individuals);
 - (4) Pools betting, lotteries, gaming and casino taxes;
 - (5) Road taxes;
 - (6) Business premises registration and renewal levy;
 - urban areas (as defined by each state):
 - maximum of N 10,000 for registration and N5,000 for the renewal per annum
 - rural areas
 - registration N2,000 per annum
 - renewal N 1,000 per annum
- (7) Development levy (individuals only) not more than N100 per annum on all taxable individuals;
- (8) Naming of street registration fee in state capitals

- (9) Right of occupancy fees in state capitals;
- (10) Rates in markets where state finances are involved.

(C) Taxes/Levies Collectible by Local Governments

- (1) Shops and kiosks rates;
- (2) Tenement rates;
- (3) On and off liquor licence;
- (4) Slaughter slab fees;
- (5) Marriage, birth and death registration fees;
- (6) Naming of street registration fee (excluding state capitals);
- (7) Right of occupancy fees (excluding state capitals);
- (8) Market/motor park fees (excluding market where state finance are involved);
- (9) Domestic animal licence;
- (10) Bicycle, truck, canoe, wheelbarrow and cart fees;
- (11) Cattle tax;
- (12) Merriment and road closure fees;
- (13) Radio/television (other than radio/tv transmitter) licences and vehicle radio licence (to be imposed by the local government in which the car is registered);
- (14) Wrong parking charges;
- (15) Public convenience, sewage and refuse disposal fees;
- (16) Customary, burial ground and religious places permits; and
- (17) Signboard/advertisement permit.

As put by arch-pluralist [Isaiah Berlin](#), "[1]et us have the courage of our admitted ignorance, of our doubts and uncertainties. At least we can try to discover what others [...] require, by [...] making it possible for ourselves to know men as they truly are, by listening to them carefully and sympathetically, and understanding them and their lives and their needs...."^[2] Pluralism thus tries to encourage members of society to accommodate their differences by avoiding [extremism](#) (adhering solely to one value, or at the very least refusing to recognize others as legitimate) and engaging in [good faith](#) dialogue. Pluralists also seek the construction or reform of social institutions in order to reflect and balance competing principles. One of the more famous arguments for institutional pluralism came from [James Madison](#) in [The Federalist paper Number 10](#). Madison feared that factionalism would lead to in-

fighting in the new American republic and devotes this paper to questioning how best to avoid such an occurrence. He posits that to avoid factionalism, it is best to allow many competing factions (advocating different primary principles) to prevent anyone from dominating the [political system](#). This relies, to a degree, on a series of disturbances changing the influences of groups so as to avoid institutional dominance and ensure competition.^[3]

Thus, for this study it is taken that our pluralist society is not meant for domination of a sect over the other but give free and equal opportunity for expression of idea, policy and principle such that the best shall have the opportunity to reign.

Hence, there is the need to compare tax system in Islam society to taxation in the country today. We can do this thus:

$$NI = NE$$

$$c_t = c_{ii}$$

where;

NI is the national income

NE is the national expenditure

C_t is the collectable tax under present tax system

C_{ii} is the collectable tax under Islam tax system

The national income and national expenditure are identity that is producing the same thing from alternative side of the equation. However, similar thing cannot be said about tax system under the present arrangement and tax system under Islam method. This can be represented thus:

$$c_{ii} = 0.025 (0.5 \text{ of } 0.95) + 0.10 + 0.20 (0.95)$$

This can be interpreted thus:

Collectable tax under Islam system is 25% of zakat from five percent that control 95% of total wealth in the country added to 10% of jizya to be collected from income of non Muslims living in the country added to 20% khums to be paid by companies on total profit made.

However, present tax system yield only the following:

$$C_t = 10\% (0.5) + 25\% (0.15)$$

This means present collectable tax is 10% from pay as you earn (5%) of population and wealth added to 25% of company income tax collected on declared gross profit less other claims by the companies.

This will give the following picture:

$$c_{ii} > c_t$$

This is so since;

$$0.025 (0.5 \text{ of } 0.95) + 0.10 + 0.20 (0.95) > 10\% (0.5) + 25\% (0.15)$$

$$0.012 + 0.10 + 0.19 > 0.05 + 0.038$$

$$0.30 > 0.09$$

The total collectible under Islam tax system is higher at 30% of overall wealth in the nation as against present system that yields only 9 percent, for computation sake 10% of net national income. Another observation is to note that the total income tax is on the rich and not on the poor as practicable under the current system. If the possibility of returning the 10% of this collection to the poor is put there it then translate that the redistribution of income under Islam system is fairer and better.

Research Methodology

The research is epistemology work using desk method research approach. A combination of quantitative and qualitative analysis shall be employed. The work is a descriptive review of past literature to provide explanatory direction for the usage of the society on applicability of appropriate tax administration system.

Summary of the Study

The study employs review of past literature to arrive at the desirability of faith based tax administration. It use thematic analysis to show how poor were deprived of various benefit under redistribution policy of the present tax administration and even

suffer more by paying from their little income a combination of taxes at source.

By employing faith based tax policy proposed under the Islam tax administration system the poor were not only going to be exempted from paying taxes but will equally benefit from redistribution of income sine qua non with the policy if embraced.

The writers of this study were not persuading the present government to embrace the policy as it is now but for political parties to be availed of the opportunity inherent in the system and probably inbuilt to their campaign programme in the next election. The popularity of the system shall be put to test under the democratic dispensation and acceptability of the party with the policy in its programme will mean people buy into the policy.

Thus, the present study as presented by these researchers is to test the popularity of the proposed system and give opportunity to the majority to practice their faith through peaceful agitation as enshrined in democratic system.

Conclusion

The present upheaval in the Northern Nigeria can be partially traced to the broken political promises and uncivilized agitation for position not clearly spelt out from beginning. The global liberalization policy and the preemptive agenda of America must be viewed from inclusive benefit and not alienate a section or a faith as this may encourage arms struggle rather than peaceful transition from one polity to the other.

Recommendations

The researchers strongly recommend as follows:

That to avoid dispute in the society, there is always need to refer issues of conflicts and doubts to kitabs and sunnah as understood and preached by the forerunner in the period preceding this generation especially while the revelation was ongoing.

That issue of taxation touch the life of both Muslim and Non-muslim in the society and seeking answer to such outside the kitabs and sunnah is tantamount to pulling down the Muslim in the society and regarding them as not part of pluralistic society.

That payment of jizyah by non-muslim and zakat by muslims do not stop the wealth ones in the society from paying khums which is one fifth as enshrined in the kitabs and sunnah. This if religiously implemented will bring higher collection of taxes over the amount realizable now.

Similarly, payment of one tenth of amount paid by the rich to the treasury as redistribution of income to poor is compulsory by government operating within the context of kitabs and sunnah.

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Moshe Gil quotes At-Tawbah, 29

[Gil, Moshe](#). *A History of Palestine: 634–1099*, Cambridge University Press, 1997, pp. 28–30. The letter sent to the [bishop](#) Yuhanna at [Eilat](#):

"To Yuhanna bin Ruba and the worthies of Ayla, Peace be with you! Praise be Allah, there is no God save Him. I have no intention of fighting you before writing to you. Thou hast to accept Islam, or pay the tax, and obey God and his Messenger and the messengers of His Messenger, and do them honour and dress them in fine clothing, not in the raiment of raiders; therefore clothe Zayd in fine robes, for if you satisfy my envoys, you will satisfy me. Surely the tax is known to you. Therefore if you wish to be secure on land and on sea, obey God and his Messenger and you will be free of all payments that you owed the Arab [tribes] or non-Arabs, apart from the payment to God [which is] the payment of his Messenger. But be careful lest thou do not satisfy them, for then I shall not accept anything from you, but I shall fight you and take the young as captives and slay the elderly. For I am the true Messenger of God; put ye your trust in God and his books and his messengers and in the Messiah son of Maryam, for this is God's word and I too, put my trust in Him, for he is the Messenger of God. Come then, before a calamity befalls you. As for me, I have already given my envoys instructions with regard to you: give Harmal three wasqs of barley, for Harmala is your well-wisher, for if it were not for God and if it were not for this, I would not be sending you messengers, but rather you would be seeing the army. Therefore if you my messengers, you will have the protection of God and of Muhammad and all that stand at his side. My messengers are Shurahbil and Ubayy and Harmala and Hurayth b. Zayd who is one of the sons of the Banu Tayy'. All that they decide with regard to you shall be according to my wishes, and you will have the protection of God and of Muhammad the Messenger of God. And peace will be with you if you obey me. And the people of Maqnā thou shall lead back to their land."

The letter sent to the people of Adhruh:

"In the name of God, the merciful, the compassionate. From Muhammad the Prophet to the people of Adhruh; They [will

live] securely by virtue of the letter of security from God and from Muhammad. They are due to pay 100 dinars, good and weighed, on every Rajab. And if one [of them] flees from the Muslims, out of fear and awe—for they feared the Muslims—they shall live securely until Muhammad will visit them before he leaves."