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The Islamic Ethics of Tax Evasion

Interdependence of Law, Theology and Practice

Idris Nassery | ORCID: 0009-0006-4939-9499
Professor, Institute for Islamic Theology, Faculty of Arts and Humanities, University of Paderborn, Paderborn, Germany
idris.nassery@upb.de

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Abstract

This article explores the ethical dimensions of taxation within Islamic thought, focusing on the interplay between divine command, legal reasoning, and political legitimacy. By examining classical and contemporary debates surrounding zakāt and state-imposed levies, it identifies three distinct theological-legal paradigms – absolutist, restrictionist, and defensive – that articulate differing attitudes toward tax compliance and resistance. Drawing on juristic traditions from the 8th to 13th centuries, including the writings of Abū Yūsuf, al-ʿIzz ibn ʿAbd al-Salām, and Abū Yaʿlā al-Farrāʾ, the article interrogates the moral status of taxation under unjust governance. It argues that Islamic fiscal ethics, far from being doctrinally rigid, offer a rich grammar for evaluating contemporary fiscal regimes, particularly in contexts marked by corruption, inequality, or institutional decay. By reframing zakāt as a sacred trust embedded in socio-political realities, the study contributes to broader discourses on tax justice, civic responsibility, and the role of faith in economic life.

Keywords

Islamic ethics – zakāt – tax justice – fiscal theology – governance – resistance

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1 Introduction

Taxation has long been a cornerstone of economic governance, shaping societies through its role in wealth redistribution, public welfare, and state-building. Across civilizations, the moral obligation to contribute to communal well-being has been contested, negotiated, and redefined within different legal, political, and religious frameworks. Whether framed as a civic duty, a legal requirement, or a religious commandment, taxation has consistently raised profound ethical questions regarding justice, equity, and individual responsibility. While modern secular states approach taxation primarily as an economic necessity, religious traditions often imbue it with moral and theological significance, making tax compliance not merely a legal obligation but a reflection of deeper ethical and spiritual commitments.

Within the Islamic tradition, taxation occupies a particularly intricate space at the intersection of theology, law, and practice. Unlike purely secular tax systems, Islamic taxation is deeply rooted in religious principles, most notably through zakat,[1] the mandatory almsgiving that serves as a pillar of Islam. However, beyond zakāt, Islamic governance has historically encompassed other forms of taxation that have sparked significant debate regarding their legitimacy, ethical standing, and application. While zakāt is framed as a divine command with explicit moral and economic objectives, state-imposed levies have often been viewed with skepticism, particularly when rulers are perceived as unjust or corrupt. This tension between religious obligation, legal structures, and pragmatic governance has shaped Islamic approaches to taxation across centuries, leading to intricate jurisprudential discussions on the permissibility and morality of tax compliance, evasion, and resistance.

In light of this, the ethical considerations surrounding tax evasion and avoidance in the Islamic context require a multidimensional analysis that engages with legal scholarship, theological reasoning, and socio-economic realities. Understanding how Islamic scholars have historically debated the moral obligations of taxation, especially under conditions of unjust governance, can provide valuable insights into contemporary debates on fiscal ethics in Muslim-majority societies. Moreover, the role of Islamic financial institutions

1 The Arabic term zakāt (زكاة) derives from the triliteral root Z-K-W (زكى), which conveys meanings of purification, growth, and righteousness. In classical Arabic usage, *zakāt* implies both spiritual and material cleansing, reflecting its dual role as a means of moral purification and social redistribution. See: Hans Wehr, *A Dictionary of Modern Written Arabic*, 4th ed., Wiesbaden: Harrassowitz Verlag 1994, p. 396.

and contemporary governance structures in ensuring tax justice remains an evolving issue that necessitates critical engagement.

This analysis proceeds in three parts. First (I.), it explores the multifaceted dimensions of taxation in Islam, with particular emphasis on its legal, theological, and practical implications. This section includes an examination of zakāt as a religious obligation, its distinction from other forms of taxation, and the mechanisms through which it has been historically administered and adapted in modern contexts. The discussion underscores how tax compliance is framed within the broader ethical and spiritual commitments of Islamic teachings. In the second section (II.), the analysis turns to selected case studies that illustrate the theological and legal dilemmas arising when religious principles intersect with pragmatic governance. These examples demonstrate how Islamic scholars have navigated the tension between divine commands and fiscal realities, particularly in contexts where rulers have misappropriated tax revenues or imposed excessive levies on their subjects. The perspectives of key jurists from various Islamic legal schools will be analyzed to provide a nuanced understanding of the ethical stakes involved in tax compliance and resistance. Finally (III.), the discussion addresses the broader implications of tax ethics within contemporary Islamic finance and governance. Special attention will be given to the ways in which religious faith can enhance tax morality, fostering a culture of ethical compliance and social responsibility. Additionally, the growing sector of Islamic banking and finance will be examined, particularly in relation to its role in promoting tax justice and wealth redistribution in alignment with the core values of zakāt. This final section aims to bridge classical Islamic debates with present-day challenges, offering insights into how Islamic principles can inform equitable tax policies in modern societies.

By integrating historical, theological, and contemporary perspectives, this analysis seeks to contribute to a deeper understanding of the ethical dimensions of taxation in the Islamic tradition and its relevance to ongoing discussions on fiscal justice and governance.

2 Theological Foundations of Tax Morality in Islam: The Dual Dimensions of zakāt

2.1 *Historical Context and Institutionalization of zakāt*

The historical development of taxation in Islamic governance cannot be fully grasped without understanding the pivotal role of zakāt. Unlike secular tax systems, which evolved primarily as instruments of state revenue, zakāt has been an integral part of Islamic economic, social, and theological structures since the formative period of Islam. As ʿAbd al-ʿAzīz Durī emphasizes, taxation in early Islamic governance was never a mere economic necessity but a profound interplay of religious doctrine, legal frameworks, and practical governance.[2] This dynamic interaction required constant negotiation between theological imperatives, legal enactments, and the lived realities of society.

The institutionalization of zakāt took place under the Prophet Muḥammad and was reinforced during the Rāshidūn Caliphate (632–661 CE). The first caliph, Abū Bakr al-Ṣiddīq, underscored the centrality of zakāt by declaring war on those who refused to pay it after the Prophet's passing. His statement – "*By Allah, I will fight those who differentiate between prayer and zakāt!*" – demonstrates the indivisibility of financial and spiritual obligations in Islam.[3] During the Umayyad (661–750 CE) and Abbasid (750–1517 CE) periods, zakāt collection was formalized within state structures, though its administration fluctuated based on political and economic considerations. At times, state-imposed taxation coexisted with zakāt, leading to significant debates among scholars about the legitimacy of fiscal policies that extended beyond the Qurʾānic mandate.[4]

As Islamic governance expanded, the discourse surrounding zakāt evolved beyond its institutional framework and became deeply embedded in Islamic theological and ethical thought. Scholars and jurists debated not only the mechanics of zakāt collection but also its underlying moral and spiritual implications. This leads us to a crucial aspect of zakāt: its role in the purification of wealth and the believer's soul.

2.2 *The Vertical Dimension: Zakāt as an Act of Purification and Divine Accountability*

Theologically, zakāt transcends its legal and economic implications, emerging as a profound instrument of *tazkiyah* – spiritual purification and moral refinement. Far from being a mere financial duty, it embodies an ontological reality central to Islamic spirituality: the recognition that material wealth is a divine trust (*amānah*) and that its ethical utilization is a direct reflection of one's faith and submission to God's sovereignty.

The Qurʾān explicitly establishes zakāt as a means of purification, emphasizing its dual function in sanctifying both the giver and their wealth: *"Take a portion of their wealth as alms so that it may purify them and make them grow,*

2 ʿAbd al-ʿAzīz Durī, *Early Islamic Institutions: Administration and Taxation from the Caliphate to the Umayyads and ʿAbbāsids*, London: I.B. Tauris 2011.

3 Muḥammad ibn Ismāʿīl al-Bukhārī, *Ṣaḥīḥ al-Bukhārī*, ed. Muḥammad Zuhayr ibn Nāṣir al-Nāṣir, Beirut: Dār Ṭawq al-Najāt 2001, 2:105, no. 1399.

4 For a comprehensive discussion, see: Durī, *Early Islamic Institutions*, pp. 81–142.

and pray for them – your prayer will bring them peace. Allah is all-hearing, all-knowing."[5] This verse articulates a critical theological premise: wealth, when hoarded or misused, is susceptible to moral corruption, but when given in zakāt, it undergoes a transformative process of *tazkiyah* – both spiritually and socially. The term *tazkiyah* itself implies both purification and growth, suggesting that divinely mandated charity is not merely a reduction of wealth but a means of its metaphysical enrichment.

Moreover, this purification extends beyond the material realm; it encompasses the inner disposition of the believer. By relinquishing a portion of one's wealth, the individual undergoes a process of detachment from material excess, fostering an ethic of self-discipline and humility. The Qurʾānic discourse on zakāt thus aligns with a broader Islamic ethical framework in which wealth is both a test and an opportunity – a means through which faith is actualized and divine accountability is internalized.

Beyond its purificatory function, zakāt serves as a tangible manifestation of divine sovereignty over all possessions. The Qurʾān repeatedly pairs zakāt with *ṣalāh* (prayer), reinforcing its status as an act of devotion rather than mere financial redistribution: *"Establish prayer, give alms, and bow down in worship with those who bow."*[6] This repeated juxtaposition suggests a profound theological symmetry: just as *ṣalāh* represents an intimate dialogue between the worshipper and the Divine, zakāt symbolizes devotion through economic means, affirming God's ultimate dominion over material wealth. It enshrines the principle that financial resources are not autonomously owned but are entrusted to individuals as a test of their faith and moral integrity.

Beyond its direct financial aspects, zakāt also signifies a broader ethical principle in Islam. Classical scholars such as al-Ghazālī and Ibn Qayyim al-Jawzīyah have argued that withholding zakāt is not simply a fiscal transgression but an ethical and spiritual failure.[7] Al-Ghazālī, in particular, sees the refusal to give zakāt as indicative of spiritual disequilibrium – a symptom of excessive attachment to material possessions that undermines one's ultimate dependence on God. Ibn Qayyim expands on this, arguing that zakāt functions as a social *ṣadaqah* (truthful testimony) of one's faith, reinforcing communal harmony and moral accountability.

5 Muhammad A. S. Abdel Haleem, *The Qurʾan: A New Translation*, Oxford: Oxford University Press 2004, 9:103.

6 Abdel Haleem, *The Qurʾan*, 2:43.

7 See Al-Ghazālī. *Iḥyāʾ ʿulūm ad-dīn* [Die Wiederbelebung der Religionswissenschaften]. Band 2. Beirut: Dār al-Maʿrifah 2005, pp. 123–165. Ibn Qayyim al-Jawzīyah. *Iʿlām al-muwaqqiʿīn ʿan rabb al-ʿālamīn*, Band 2. Kairo: Dār Ibn al-Jawzī 1991, pp. 225–270.

While the vertical dimension of zakāt underscores the personal and metaphysical relationship between the believer and God, it does not exist in isolation. Instead, it seamlessly integrates with its horizontal dimension – its societal role as an instrument of economic justice and collective responsibility.

By intertwining personal spirituality with social ethics, zakāt embodies Islam's holistic vision of worship: one that harmonizes the individual's pursuit of divine closeness with their obligations toward the wider community. In this way, zakāt is not merely a financial transaction but a profound moral practice – one that purifies the self, acknowledges divine lordship, and weaves the fabric of a just and compassionate society.

2.3 *The Horizontal Dimension: Socioeconomic Justice and Communal Responsibility*

While the vertical dimension of zakāt addresses the relationship between the individual and God, its horizontal dimension pertains to social interactions, societal equity, and economic justice. The Qurʾān explicitly defines the categories of recipients: *"Alms are meant only for the poor, the needy, those who administer them, those whose hearts need winning over, to free slaves and help those in debt, for God's cause, and for travelers in need. This is an obligation from God: God is all-knowing and wise."*[8] This classification reflects a structured vision of economic redistribution, ensuring that wealth does not remain concentrated among the privileged few but circulates within society. The concept of economic justice is further reinforced by the prohibition of excessive accumulation of wealth without social responsibility. The Qurʾān warns against the dangers of hoarding wealth without fulfilling charitable obligations: *"[Prophet], tell those who hoard gold and silver instead of giving in God's cause that they will have a grievous punishment."*[9] From a sociohistorical perspective, the role of zakāt has evolved over time. During the Abbasid period (750–1258 CE), **zakāt** was incorporated into a broader fiscal system, which included the land tax (*kharāj*) and the poll tax (*jizyah*).[10] However, the administration of zakāt varied significantly across different Islamic polities. In some cases, states effectively managed zakāt funds, while in others, private charitable networks played

8 Abdel Haleem, *The Qurʾan*, 9:60.

9 Abdel Haleem, *The Qurʾan*, 9:34.

10 Ann K. S. Lambton, *State and Government in Medieval Islam: An Introduction to the Study of Islamic Political Theory*. Oxford: Oxford University Press 1981, pp. 94–97.

a dominant role.[11] This diversity in implementation led to ongoing legal and ethical debates about the role of state taxation within an Islamic framework.[12]

Beyond its role as a redistributive mechanism, zakāt embodies a theocentric ethical mandate, deeply embedded in Islamic conceptions of social solidarity (*tawāzun*) and welfare (*iḥsān*).[13] Classical jurists such as Abū Ḥanīfa (d. 767) and al-Shāfiʿī (d. 820) debated whether state intervention in the collection and distribution of zakāt was mandatory or whether private charitable initiatives should be preferred.[14] Some legal traditions, particularly the Ḥanbalī school, emphasized individual discretion, allowing for a decentralized model of alms-giving, whereas others, such as the Mālikī school, advocated for a stronger state role in ensuring that zakāt funds reached their designated recipients.[15]

The philosophical foundations of zakāt also resonate with broader economic theories of distributive justice. Scholars have drawn comparisons between the Islamic zakāt model and Rawlsian principles of fairness, particularly the notion that social institutions should be structured to benefit the least advantaged members of society. In this regard, the *zakāt* system can be seen as an indigenous precursor to modern welfare economics, ensuring that economic disparities do not erode social cohesion.[16]

2.4 *The Interplay of Law, Theology, and Practice*

The interdependence of theological mandates, legal rulings, and economic realities in Islamic thought reflects a dynamic and multidimensional discourse that transcends mere doctrinal prescription. Unlike static legal codifications, Islamic jurisprudence (*fiqh*) has historically functioned as a fluid interpretive tradition, seeking equilibrium between divine injunctions (*sharʿī* principles) and the pragmatic demands of governance and economic sustainability.[17]

At its core, this relationship is shaped by the dialectic between transcendence and temporality – while theological mandates articulate immutable

11 Aron Zysow, "Zakāt in Islamic Legal Thought and Practice", in: *The Encyclopaedia of Islam*, 2nd ed. Leiden: Brill 2002, Vol. XI, pp. 406–410.
12 Michael Bonner, *Poverty and Charity in Middle Eastern Contexts*. Albany, NY: SUNY Press 2003, pp. 120–125.
13 Marshall G. S. Hodgson, *The Venture of Islam: Conscience and History in a World Civilization, Volume 1*. Chicago: University of Chicago Press 1974, pp. 233–238.
14 Wael B. Hallaq, *An Introduction to Islamic Law*. Cambridge: Cambridge University Press 2009, pp. 78–82.
15 Joseph Schacht, *An Introduction to Islamic Law*. Oxford: Clarendon Press 1964, pp. 113–118.
16 Timur Kuran, *Islam and Mammon: The Economic Predicaments of Islamism*. Princeton, NJ: Princeton University Press 2004, pp. 32–38.
17 Sherman A. Jackson, *Islamic Law and the State: The Constitutional Jurisprudence of Shihāb al-Dīn al-Qarāfī*, Leiden: Brill 1996, pp. 145–160.

ethical imperatives, their legal formulations must accommodate historical contingencies, socio-economic transformations, and shifts in political authority. The legal tradition, therefore, does not merely apply theological doctrine but actively interprets, negotiates, and adapts it in response to changing economic conditions.

This interdependence is particularly evident in the realm of taxation and fiscal ethics. While zakāt is rooted in divine command, its implementation has always been subject to legal reasoning (*ijtihād*) and contextual modifications. Classical jurists engaged in extensive debate over whether taxation beyond zakat constituted an unjust imposition (*ẓulm*) or a necessary measure to uphold public welfare (*maṣlaḥah*). In the classical literature, such concerns were often articulated with reference to concrete fiscal practices, most notably the *mukūs* (irregular market tolls and customs duties) and various administrative levies (*rusūm*), which many jurists explicitly condemned as forms of fiscal injustice, insofar as they lacked a clear basis in divine injunctions and disproportionately burdened the population, especially when imposed arbitrarily or serving elite extraction rather than public welfare. While some scholars maintained that additional levies placed an undue burden on individuals, others recognized the fiscal needs of governance and deemed supplementary taxation permissible, provided that it served legitimate communal interests and remained subject to ethical restraint.[18]

The question of whether zakat absolves Muslims from additional state-imposed taxation has been central to Islamic fiscal jurisprudence. Some jurists contended that taxation beyond zakāt imposed an undue burden on individuals, constituting an injustice. Others, recognizing the necessity of state revenue for governance, permitted supplementary taxation under the principle of *maṣlaḥah*, provided that it served legitimate communal needs. Notably, Abū Yūsuf (d. 798 CE), a disciple of Abū Ḥanīfa, emphasized in Kitāb al-Kharāj the state's responsibility in imposing fiscal measures beyond zakāt, particularly for funding infrastructure, military defense, and welfare programs.[19]

Yet, these discussions were not purely theoretical; they had profound ethical and practical implications, particularly in contexts where taxation was perceived as unjust or excessive.[20] A particularly pressing concern – though one

18 For a comprehensive discussion of these fiscal practices and the associated juristic debates, see Yūsuf al-Qaraḍāwī, *Fiqh al-Zakāh*, 2 vols., Jeddah: Scientific Publishing Centre 2003, vol. 2, pp. 225–249.

19 Abū Yūsuf, *Kitāb al-Kharāj*, Beirut: Dār al-Maʿrifa 1979.

20 Khaled Abou El Fadl, *Rebellion and Violence in Islamic Law*, Cambridge: Cambridge University Press 2001, p. 149 et seq.

that has received relatively little systematic attention in both classical and contemporary discourse – is the question of tax evasion or resistance, especially in situations where government corruption undermines the legitimacy of fiscal demands. If taxation is seen as exceeding justifiable limits or failing to serve the common good, does an individual have the moral or legal right to resist it?

Despite its potential ethical and political significance, this question has not figured prominently in the broader canon of Islamic legal and theological debate. The relative neglect of this issue may be due to the traditional focus on the obligations of the ruled rather than the accountability of rulers in matters of fiscal policy. Nevertheless, the theme touches on core aspects of Islamic fiscal ethics, namely the relationship between state legitimacy, distributive justice, and the moral obligations of individuals vis-à-vis public authority. The following discussion will therefore explore how selected classical jurists – where they do touch on the issue – have approached the legitimacy of tax resistance, the conditions under which tax evasion might be justified, and the broader ethical ramifications of fiscal noncompliance within Islamic thought.

3 Theological Dilemmas in Islamic Tax Compliance

Tax resistance has been a defining issue in fiscal history, shaping the relationship between individuals, states, and religious authorities. From ancient empires to modern nation-states, disputes over taxation have often been at the heart of political revolutions, social upheavals, and theological discourse. The refusal to comply with state-imposed levies has not only been a form of economic dissent but also a mechanism for challenging governmental legitimacy, particularly in cases where rulers were perceived as corrupt or unjust. Throughout history, tax revolts and refusals have often emerged as expressions of resistance against perceived economic oppression, serving as a fundamental means of questioning authority and redistributing power between governing elites and the populace.[21]

The act of tax resistance is not merely a reaction to financial hardship; it often embodies a deeper ethical or religious conviction about justice and fairness in governance. In many societies, the obligation to pay taxes is framed as both a civic duty and a moral responsibility. However, when fiscal policies appear exploitative, discriminatory, or misaligned with the principles of equity and public welfare, tax resistance can become a powerful statement of ethical

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21 Korinna Schönhärl/Gisela Hürlimann/Dorothea Rohde, *Histories of Tax Evasion, Avoidance and Resistance*, London: Routledge 2023, pp. 1–16.

defiance. This phenomenon has been evident in diverse historical contexts, from medieval uprisings against excessive levies imposed by monarchs to contemporary movements that challenge the fiscal policies of modern states.[22] From a broader historical perspective, tax resistance has shaped the very foundations of state power and governance. Some scholars argue that taxation and state formation are inextricably linked, with the ability to levy and enforce taxes serving as a litmus test for governmental legitimacy.[23] In this context, the refusal to pay taxes has frequently been a means of contesting the authority of rulers and institutions, particularly in cases where taxation is perceived as unjust, arbitrary, or misused for purposes beyond public welfare. The historical record is filled with examples of tax resistance ranging from localized protests to large-scale revolts that have fundamentally altered political landscapes.[24]

Within the Islamic tradition, taxation is not simply an administrative function of governance but an ethical imperative that must align with divine justice. The obligation to contribute to communal welfare through zakāt is a fundamental religious duty, yet the legitimacy of additional, state-imposed taxation has been a subject of scholarly debate. Classical Islamic legal thought has long grappled with the question of whether taxation beyond zakāt constitutes an overreach by the state or a necessary instrument for maintaining public order and infrastructure. The discourse on taxation in Islam is therefore inseparable from larger ethical concerns about justice (*ʿadl*), state legitimacy (*mashrūʿiyyah al-dawlah*), and the duties of rulers toward their subjects. Resistance to unjust taxation has been framed not only as an economic question but also as an issue of moral responsibility and faith-based activism.[25]

Islamic legal tradition accommodates a diversity of perspectives on the legitimacy of resisting state directives, including taxation. Fiscal compliance in Islam is not merely about fulfilling financial obligations but also about ensuring that state-imposed levies align with ethical and legal principles rooted in Islamic governance. The Qurʾān, prophetic traditions, and classical jurisprudence all offer insights into the conditions under which resisting or evading taxation may be seen as a legitimate act of opposition against tyranny

22 For an excellent collection of essays, see Korinna Schönhärl/Gisela Hürlimann/Dorothea Rohde, *Histories of Tax Evasion, Avoidance and Resistance.*

23 Korinna Schönhärl, "Steuerzahlverhalten quantifizieren. Die Entwicklung von Messmethoden und ihre politische Dimension am Beispiel von Günter Schmölders' Erfassung der Steuermoral", in: *Economic History Yearbook* 62, no. 2 (2021): pp. 473–503.

24 Romain D. Huret, *American Tax Resisters*, Cambridge, MA: Harvard University Press 2014, pp. 12–34.

25 Abou El Fadl, *Rebellion and Violence in Islamic Law*, Cambridge: Cambridge University Press 2001, p. 149 et seq.

and economic injustice. Just as rulers are tasked with ensuring that taxation is justly imposed and equitably distributed, taxpayers bear the moral responsibility of discerning whether their financial contributions serve the greater public good or enable exploitation and corruption.

The following discussion will explore how selected classical jurists – where they do touch on the issue – have approached the legitimacy of tax resistance, the conditions under which tax evasion might be justified, and the broader ethical ramifications of fiscal noncompliance within Islamic thought.

3.1 *Absolutist zakāt: Deontological Imperatives and the Transcendence of Political Contingencies*

The absolutist stance on zakāt, which asserts that its payment remains an inviolable obligation regardless of the ruler's moral integrity, constitutes a profound articulation of deontological ethics within Islamic jurisprudence. This position, championed primarily by the Ḥanbalī school and echoed – with varying nuances – in segments of the Ḥanafī and Mālikī traditions, transcends socio-political contingencies, firmly anchoring the duty within the realm of personal worship (*ʿibādah*).[26] It frames zakāt as a divine command, an obligation owed directly to God, rendering its fulfillment a matter of individual accountability, irrespective of the fluctuations of political authority.

The epistemological foundation of this absolutist perspective lies in a rigorous hermeneutical engagement with prophetic traditions, particularly the ḥadīth affirming the validity of zakāt payment to official collectors.[27] This narration, frequently cited as a cornerstone of the argument, establishes a critical distinction between the discharge of the obligation and the subsequent handling of the funds. The Prophet's declaration that the payer is absolved of responsibility upon payment – regardless of potential embezzlement by the collector – delineates a clear separation between the individual's duty and

26 Ibn Qudāmah al-Maqdisī, *al-Mughnī*, ed. ʿAbd Allāh b. ʿAbd al-Muḥsin al-Turkī, Riyadh: Dar ʿĀlam al-Kutub 1997, 4:143. It was by no means unusual and, across the different schools of law, consistent with the normative logic of Islamic legal traditions that a considerable degree of internal plurality of opinions existed within each school. It was not uncommon to find divergent positions on specific legal issues within the same school. See on the internal plurality of Islamic law: Hatem Elliesie, *Binnenpluralität des islamischen Rechts. Diversität religiöser Normativität rechtsdogmatisch und -methodisch betrachtet*, SFB-Governance Working Paper No. 54, Berlin 2013, available at: https://www.sfb-governance.de/publikationen/sfb-700-working_papers/wp54/SFB-Governance-Working-Paper-54.pdf (accessed May 1, 2025).

27 Aḥmad b. Ḥanbal, *Musnad Aḥmad*, ed. Shuʿayb al-Arnāʾūṭ, Beirut: Muʾassasat al-Risālah 2001, 5:438, no. 23427.

the ruler's accountability. Far from a mere legal technicality, this distinction reflects a deeper theological principle: the supremacy of divine command over transient political realities.

A closer examination reveals that this absolutist approach is not merely a legalistic assertion but an expression of a comprehensive theological and ethical framework. It underscores the transcendence of political authority, positing that certain religious obligations – particularly those among the pillars of Islam – are directly accountable to God, bypassing the mediating role of the state. This perspective focuses primarily on the vertical dimension of zakāt. This assertion of divine sovereignty over temporal power serves as a powerful statement on the limits of political governance. Moreover, the approach aligns with a deontological ethic, prioritizing the intrinsic righteousness of fulfilling God's command over utilitarian considerations such as wealth redistribution or social justice.[28] In this view, the act of paying zakāt is an end in itself, an embodiment of submission to divine will.

The reliance on ḥadīth as a definitive legal source further reflects a commitment to epistemological certainty, minimizing subjective interpretation in favor of textual authority.[29] This emphasis reinforces the objective nature of the obligation, grounding it in revelation rather than human reasoning or societal consensus. While zakāt undeniably carries a horizontal dimension, the absolutist perspective accentuates its individualistic core – the payer's primary responsibility is to discharge the duty, irrespective of how the funds are later administered. This focus on personal accountability reinforces the Islamic tenet that each believer stands directly answerable before God. Implicit in this stance is a critique of consequentialist ethics, which evaluate actions based on outcomes rather than intentions. By centering the validity of zakāt on the act of payment rather than its eventual use, the absolutist approach rejects the notion that religious obligations are contingent upon their material effects.

In essence, the absolutist doctrine of zakāt represents a sophisticated interplay of theology, law, and ethics. It affirms the primacy of divine injunction, the

28 For an overview of the various ethical approaches in the Islamic tradition, see: Majid F. Fakhry, *Ethical Theories in Islam*, *Islamic Philosophy, Theology and Science: Texts and Studies*, vol. 8, Leiden: E. J. Brill 1991.

29 This approach is characteristic of the Ḥanbalī school, which is known for its strict textualism and prioritization of authentic ḥadīth over rationalist methods such as qiyās (analogical reasoning) or ra'y (individual opinion). By grounding legal and ethical rulings in transmitted texts, particularly the Qur'ān and ḥadīth, Ḥanbalī jurists sought to ensure epistemological certainty and guard against speculative reasoning. See: Wael B. Hallaq, *The Origins and Evolution of Islamic Law*, Cambridge: Cambridge University Press 2005, pp. 69–71.

bounded nature of political power, and the believer's unmediated responsibility to God. While this perspective may invite debate regarding its socio-political implications, it remains a defining feature of classical Islamic legal thought, rooted in the epistemological authority of prophetic tradition. As a dominant position within the Islamic legal tradition maintains, zakāt remains an immutable obligation, unaffected by the ruler's justice or the political system's fairness. Deeply embedded in Ḥanbalī thought and elements of the Ḥanafī and Mālikī schools, this view stems from the theological premise that zakāt is an act of worship (*ʿibādah*), not a socio-contractual transaction (*muʿāmalah*). Being a pillar of Islam, it must be discharged in obedience to divine decree – whether the ruling authority is righteous or oppressive.

This stance draws decisive support from prophetic teachings emphasizing the believer's absolution upon fulfilling the duty. A widely cited ḥadīth recounts that when a man questioned the Prophet about whether his zakāt would be valid if the ruling authority misused it, the response was unequivocal: the payer's obligation is fulfilled upon payment, while any misappropriation becomes the burden of the collector.[30] This underscores the theological axiom that zakāt's validity hinges on the act of compliance – not the state's subsequent disposition of the funds.

3.2 *The Restrictionist Approach: Zakāt and the Ethos of Just Governance*

In marked contrast to the absolutist paradigm, a distinct intellectual current within the Mālikī and Shāfiʿī legal traditions advances a restrictionist interpretation of *zakat* – one that conditions its payment on the moral probity and administrative integrity of the ruling authorities. Articulated with clarity by jurists such as Ibn al-Ḥājib (d. 1249) and al-ʿIzz ibn ʿAbd al-Salām (d. 1262), this approach reframes zakāt not merely as a ritual act of piety (*ʿibādah*), but as a sacred trust (*amānah*) requiring the highest degree of fiduciary care and ethical intention.[31] From this vantage point, the responsibility of the payer extends beyond formal transfer; it entails a duty to ensure that zakāt reaches its Qurʾānic recipients and does not inadvertently reinforce structures of corruption or tyranny.

30 Muḥammad ibn Ismāʿīl al-Bukhārī, *Ṣaḥīḥ al-Bukhārī*, Edited by Muḥammad Zuhayr ibn Nāṣir al-Nāṣir, Beirut: Dār Ṭawq al-Najāt 2001, 2:118, no. 1390.

31 Khalīl ibn Isḥāq Al-Jindī, *at-Tawḍīḥ Sharḥ Mukhtaṣar ibn al-Ḥāajib*, Beirut: Dār ibn Ḥazm 2012, Vol. II, p. 182. Abū ʿAbdullāh Muḥammad b. Muḥammad ʿAbdulraḥmān Al-Ḥaṭṭāb, *Mawāhib al-Jalīl fī Sharḥ Mukhtaṣar Khalīl*, Nuakschott: Dār ar-Riḍwān 2010, Vol. III, p. 121.

The restrictionist doctrine emerges from a deliberate engagement with both scriptural sources and social realities. At its heart lies the Qurʾānic injunction (Q 4:58): *"Indeed, God commands you to render trusts to those entitled to them, and when you judge between people, judge with justice."* This verse, frequently cited in classical writings on governance, establishes a normative link between the ethical stewardship of entrusted goods and the imperative of justice.[32] Jurists such as Ibn al-Ḥājib and al-ʿIzz ibn ʿAbd al-Salām interpret zakāt as precisely such a trust – its efficacy and legitimacy are conditioned by its just administration.[33] This interpretation is not merely abstract but must be read in light of the concrete political contexts in which these jurists lived and wrote. Ibn al-Ḥājib developed his legal theories during the decline of Ayyubid rule and the emergence of Mamluk authority in Egypt and Syria – a period marked by institutional fragmentation and contested legitimacy. Al-ʿIzz ibn ʿAbd al-Salām, in particular, was deeply engaged in the ethical critique of political power. Having been exiled from Damascus for opposing corrupt practices among the Ayyubid elite, he continued his work in Cairo, where he became a prominent jurist under early Mamluk rule. His understanding of zakāt as a trust was inseparable from his insistence on moral accountability and the rightful use of public funds. In both cases, juristic reflection on zakāt was embedded in – and responsive to – the socio-political crises of their time.[34] In this framework, the payment of zakāt to a ruler who is known to misappropriate public wealth or deploy funds for illegitimate ends constitutes a breach of ethical obligation. It effectively nullifies the higher purpose (*maqṣad*) of zakāt, namely the advancement of social equity and the alleviation of poverty.[35] Hence, the restrictionist argument crystallizes into a legal-ethical maxim: No zakāt without justice (*lā zakāt illā bi-ʿadl*).[36] This principle situates the obligation to pay zakāt within a broader structure of moral discernment and social accountability.

The restrictionist view aligns with a classical Sunni political theology emphasizing that the legitimacy of rulers is contingent upon their upholding of

32 Wael B. Hallaq, *The Impossible State: Islam, Politics, and Modernity's Moral Predicament*. New York: Columbia University Press 2013, pp.74–97.

33 Al-Jindī, at-Tawḍīḥ, Vol. II, p. 182.

34 For historical background, see Fleisch, H., "Ibn al-Ḥādjib," in *Encyclopaedia of Islam*, Second Edition, ed. by P. Bearman et al., available at: http://dx.doi.org/10.1163/1573-3912_islam_COM_0324 (accessed February 17, 2024); see also *Al-Mawsūʿa al-Shāmila*, https://shamela.ws/author/1685 (accessed February 17, 2024); and Taqī al-Dīn al-Shahbā, *Ṭabaqāt al-Shāfiʿiyya*, ed. by al-Ḥāfiẓ ʿAbd al-ʿAlīm Khān (Beirut: ʿĀlam al-Kutub, 1st ed. 1407 AH), vol. 2, p. 110.

35 Al-Ḥaṭṭāb, *Mawāhib al-Jalīl*, Vol. III, p. 121.

36 Al-Jindī, *at-Tawḍīḥ*, Vol. II, p. 182.

justice and their adherence to Sharīʿah-based governance (siyāsah sharʿiyyah). Although obedience to authority is typically presumed a duty, it is not absolute. This obligation is suspended when rulers engage in clear injustice, underscoring a crucial norm: just exercise of power is the basis of legitimate authority. Applying this core principle to taxation, restrictionist jurists contend that if state authorities misappropriate zakāt funds for personal enrichment, military aggression, or partisan favoritism, then citizens are not merely allowed but religiously mandated (*wājib sharʿī*) to redirect their contributions. Such reallocations are not considered acts of rebellion (*baghy*) but rather legitimate measures of moral rectification (*iṣlāḥ*) intended to protect the overarching aims of Sharīʿah (*maqāṣid al-sharīʿah*), especially the advancement of public welfare (*maṣlaḥah ʿāmmah*).

The restrictionist approach thus challenges the reduction of zakāt to a procedural or bureaucratic transfer. It insists on the alignment of form and function – what matters is not only that *zakāt* is paid, but that it actively serves its intended role as a mechanism of distributive justice, as envisaged in Qurʾān 9:60. In doing so, it reframes the payer not as a passive subject of legal obligation, but as an active moral agent entrusted with implementing divine justice through economic means. To fulfill this vision, restrictionist scholars advocate for concrete alternative mechanisms that ensure both transparency and accountability. These include direct payment to the eligible recipients (*aṣḥāb al-zakāt*), community-administered zakāt funds (*ṣundūq al-zakāt*), and the oversight of juristic committees (*hayʾāt al-fuqahāʾ al-nāẓirah*).[37] Far from being modern constructs, these instruments are rooted in Islamic legal tradition and reflect a sustained concern with both ethical substance and procedural integrity.

Rather than issuing a definitive closure to the debate, the restrictionist stance opens a space for moral agency, civic engagement, and theological critique. It affirms that zakāt is not simply a matter of state finance or ritual fulfillment – it is a moral discourse on authority, justice, and accountability that continues to evolve in response to political and social realities.

By advocating such measures, the restrictionist perspective elevates zakāt from a static ritual to an instrument of principled resistance – one that asserts the believer's moral agency in the face of fiscal injustice. Rather than accepting the commodification of religious obligations by coercive regimes, this approach emphasizes the ethical accountability of both the ruler and the ruled. It casts zakāt not as an act of mere obedience to authority, but as

37 Al-Ḥaṭṭāb, *Mawāhib al-Jalīl*, Vol. III, p. 121.

a relational and socially embedded duty, inseparable from the normative values of good (*maʿrūf*) and justice (*ʿadl*).

In this light, the restrictionist paradigm can be read as a form of jurisprudence of ethical resistance: it refuses to separate legal form from ethical substance, and it conditions fiscal compliance on the legitimacy of political authority. While not calling for revolution, it reorients the discourse of obedience around a deeper theological concern – namely, the sanctity of wealth as a trust and the moral consequences of its misallocation.

Importantly, this position does not stand in isolation. It is part of a broader continuum of thought that includes more assertive and, at times, oppositional strategies for dealing with unjust fiscal demands. The next perspective – the so-called defensive approach – pushes this ethical logic even further by interrogating the limits of resistance, including the permissibility of concealment and passive non-compliance under conditions of political coercion.

3.3 *The Defensive Approach: Concealment of Wealth as Resistance to Unjust Taxation*

Within the Ḥanbalī school of jurisprudence, this "defensive approach" finds a notable and more radical articulation championed by Abū Yaʿlā al-Farrāʾ (1066 CE), who advocates for the concealment of wealth as a legitimate and, under specific conditions, obligatory response to fiscal oppression enacted by unjust rulers. He formulated this position during a period of political instability and administrative corruption under the later Būyid and early Seljuk rule in Baghdad, when Sunni jurists were increasingly confronted with questions of how to ethically navigate unjust governance while preserving communal integrity.[38] In his influential *al-Aḥkām al-Sulṭāniyya*, Abū Yaʿlā articulates a nuanced ethical-legal framework for resisting fiscal exploitation, predicated on a critical distinction between scenarios of corruption in the collection and distribution of zakāt.[39] He posits that when a tax agent (*ʿāmil*) collects *zakāt* appropriately but subsequently diverts it from its designated Qurʾānic beneficiaries, the payer retains the option to withhold payment, although the initial remittance remains technically valid. Conversely, should the collector violate principles of procedural justice by demanding excessive wealth or imposing illegitimate levies, then the concealment of assets becomes a religious obligation (*wājib*) for the individual, aimed at preventing systemic misappropriation

38 See Shams al-Dīn Muḥammad ibn Aḥmad ibn ʿUthmān al-Dhahabī, *Siyar aʿlām al-nubalāʾ*, Beirut: Muʾassasat al-Risālah 2001, vol. 18, pp. 89–91.

39 Abū Yaʿlā Muḥammad ibn al-Ḥassan Al-Farrāʾ, *al-Aḥkām as-Sulṭāniyya*, Beirut: Dar al-Kutub al-ʿIlmiyya 2000, p. 130.

of wealth. This position, representing an approach to civic resistance within Islamic jurisprudence (*fiqh*), aligns with a broader ethical framework emphasizing conditional compliance with authority. Abū Yaʿlā's exceptional view posits that when the state instrumentalizes *zakāt* for fiscal exploitation, Muslims are not only entitled but religiously obligated to resist such measures.

Abū Yaʿlā's argumentation hinges upon a specific hermeneutical engagement with prophetic precedent, notably invoking the reported statement attributed to Ibn ʿUmar concerning rulers who misapplied *zakāt* funds, purportedly advising: "Pay it to them anyway" (*idfaʿūhā ilayhim*).[40] However, Abū Yaʿlā astutely observes the nuanced reception of this narration by Aḥmad ibn Ḥanbal, interpreting his ambivalence as indicative of an implicit doctrine of resistance in the context of systemic corruption. Significantly, Abū Yaʿlā strategically refrains from framing this resistance as a direct revolt (*baghy*) against the ruler (*ḥākim*) himself, focusing his critique instead on the actions of the tax agent (*ʿāmil*).[41] This semantic precision allows him to circumvent potential accusations of sedition while establishing a theological boundary against state overreach in fiscal matters, asserting that in cases where the collector exhibits injustice in distribution, the concealment of wealth becomes obligatory, and its remittance impermissible.

This defensive approach transcends the confines of mere fiscal policy, evolving into a more comprehensive theory concerning property rights and moral economy within an Islamic framework. By legitimizing the concealment of wealth under conditions of unjust taxation, Abū Yaʿlā implicitly redefines property as a sacrosanct domain, protected from predatory governance under the established legal maxim of preservation of wealth (*ḥifẓ al-māl*). Furthermore, the principles of just collection and equitable distribution are presented as a dual condition for the state's legitimate claim to zakāt revenues, with the violation of either nullifying this legitimacy and rendering resistance a restorative measure. The juristic allowance for voluntary payment, even to unjust collectors, reflects a pragmatic consideration aimed at preventing societal collapse, yet this very permissibility underscores the individual's inherent moral agency and responsibility in evaluating and responding to potential tyranny.

In conclusion, Abū Yaʿlā's defensive paradigm reframes zakāt from a passive religious obligation into an active instrument of ethical accountability and a potential locus of resistance against state overreach. In an era where modern states increasingly blur the conceptual and practical boundaries between religious levies and coercive taxation, his 11th-century framework from Baghdad

40 Abū Yaʿlā Muḥammad ibn al-Ḥassan Al-Farrāʾ, *al-Aḥkām as-Sulṭāniyya*, p. 130.
41 Abū Yaʿlā Muḥammad ibn al-Ḥassan Al-Farrāʾ, *al-Aḥkām as-Sulṭāniyya*, p. 130.

raises pertinent and enduring questions regarding the redemptive function of zakāt under oppressive regimes and the ethical implications of quiet compliance with corrupt fiscal systems. The enduring relevance of Abū Yaʿlā's perspective suggests a stark answer: in the face of systemic injustice, the concealment of legitimately acquired wealth can be construed not as evasion, but as a principled act of piety and a defense of fundamental ethical and economic rights.

3.4 *Summary of Positions*

Theological deliberations on zakāt compliance within Islamic jurisprudence illuminate the intricate interplay between law, ethics, and governance. Far from constituting a monolithic doctrine, classical Islamic thought has yielded a spectrum of positions reflecting distinct concerns regarding the legitimacy of fiscal authority, the significance of moral intention, and the parameters of obedience in contexts of injustice.

While the absolutist approach posits an unyielding obligation to remit zakāt irrespective of the ruler's probity, the restrictionist model advocates for a scrupulous alignment between legal obligation and ethical stewardship. The defensive stance, conversely, articulates a theology of principled noncompliance when fiscal structures themselves become instruments of oppression:

Each of these perspectives delineates a normative vision of the believer's responsibility – not solely in relation to divine command, but also to the integrity of social justice and the ethics of governance. Taken together, these traditions underscore that fiscal compliance in Islam transcends mere procedural adherence; it is deeply rooted in theological and ethical reasoning. The question of whether and how zakāt ought to be rendered in contexts of contested legitimacy becomes a critical lens through which broader concerns about authority, justice, and moral accountability are negotiated. This plurality of views attests to a sophisticated legal heritage that remains sensitive to historical context, moral complexity, and institutional diversity. Rather than offering immutable solutions, the tradition invites reflective engagement with the evolving realities of governance and communal responsibility – fostering space for renewed ethical discernment in the face of contemporary fiscal challenges.

4 Conclusion: From Doctrinal Divergence to Ethical Orientation

The preceding analyses reveal that Islamic fiscal ethics, fundamentally anchored in the institution of zakāt, transcends a simplistic reduction to a monolithic legal mandate. Instead, it emerges as a dynamic and nuanced

TABLE 1 Paradigms of Islamic juristic approaches to tax compliance and resistance

Paradigm	Core principle	Juridical focus	Epistemological basis
1. Absolutist	Fulfillment as ritual duty (*ʿibādah*) transcends political contingencies	Deontological adherence to divine command irrespective of governance quality	Ḥadīth literature emphasizing payer's absolution upon payment (e.g. misuse by collector irrelevant)
2. Restrictionist	Zakāt as covenantal trust (*amānah*) requiring just stewardship	Legal-ethical interdiction against funding systemic injustice (*ẓulm*)	Qurʾānic *maṣārif* (Q 9:60) as binding distribution framework
3. Defensive	Concealment (*kitmān*) as ethical imperative against predatory taxation	Property rights as divinely sanctioned protection against fiscal overreach	Ḥanbalī resistance theology (esp. Abū Yaʿlā's *al-Aḥkām al-Sulṭāniyya*); wealth protection (*ḥifẓ al-māl*)

discourse, intricately shaped by competing hermeneutical engagements with divine obligation, the imperative of distributive justice, and the multifaceted dimensions of political legitimacy. The spectrum of classical juristic thought – ranging from an absolutist stance on compliance to a restrictionist emphasis on conditionality and a defensive articulation of resistance – reflects a profound tradition acutely cognizant of the inherent tension between transcendent divine command and the often-imperfect realities of contingent governance, and between the sphere of individual accountability and the imperative of systemic integrity. Far from constituting mere historical debates, these diverse positions invite critical and pertinent engagement with contemporary realities, prompting crucial inquiries into how this rich juridical heritage might inform the ethical agency of Muslims navigating the complexities of fragmented polities, the challenges of institutional decay, and the pervasive inequities of a globalized economic landscape.

At its core, the Islamic discourse on zakāt grapples with a fundamental theological paradox: how can an act of worship, inherently oriented toward divine transcendence and the establishment of a direct relationship with the sacred, retain its inherent sacrality when mediated through the often-fallible and, at times, demonstrably corrupt institutions of human governance? The tripartite typology of absolutist, restrictionist, and defensive approaches collectively moves beyond simplistic binary oppositions, instead framing zakāt as a complex and negotiated space wherein the principles of divine sovereignty intersect and interact with the exigencies of temporal authority. This intricate negotiation resists both the quietist reduction of zakāt to a depoliticized ritual devoid of socio-political implications and its potential instrumentalization as a mere vehicle for narrow partisan ideologies.

The synthesis of these diverse positions suggests a compelling theology of stewardship, wherein zakāt transcends the notion of mere transactional compliance to become understood as a profound covenant of trust. Such a comprehensive framework demands not simply the formal transfer of wealth but its deeply ethical entrustment, requiring from all involved actors – the payer, the collector, and the designated beneficiary – an unwavering commitment to principles of transparency, rigorous accountability, and the pursuit of restorative justice. For contemporary Muslim-majority societies grappling with issues of governance and economic development, this necessitates a fundamental reimagining of zakāt institutions, envisioning them not merely as bureaucratic mechanisms for wealth transfer but as robust moral architectures designed to uphold ethical principles and ensure equitable distribution. Modern zakāt agencies, therefore, must strive to embody the prophetic ideals of equity and fairness, ensuring that funds effectively reach their Qurʾānically designated recipients without succumbing to elite capture, procedural opacity, or administrative inefficiencies.

Moreover, the classical emphasis on the legitimacy of resisting unjust taxation – as powerfully articulated in the defensive jurisprudence of Abū Yaʿlā al-Farrāʾ– underscores the inherent normative activism within Islamic fiscal ethics. This enduring intellectual legacy compels contemporary jurists and ethical thinkers to confront the pressing challenges of the modern era, including the detrimental impact of illicit financial flows, the persistence of systemic poverty despite global wealth, and the inherent moral hazards embedded within prevailing neoliberal economic paradigms. A revitalized economic jurisprudence (*fiqh al-māl*) must articulate robust and adaptable frameworks for understanding and implementing zakāt in the context of increasingly complex digital economies, intricate transnational wealth networks, and situations of state-sanctioned economic exploitation. In this evolving landscape, zakāt has the potential to transcend its traditional role as a tool for individual purification and evolve into a powerful prophetic critique of structural inequality, envisioning a sacred economy rooted in principles of mutual solidarity (*takaful*) rather than unchecked extraction and accumulation.

Islamic fiscal theology offers profound and potentially transformative contributions to global discourses on tax justice and economic equity. The classical insistence on establishing a direct and inviolable link between the legitimacy of taxation and the demonstrable integrity of governance – powerfully encapsulated in the restrictionist maxim "*lā zakāt illā bi-ʿadl*" (no zakāt without justice) – resonates deeply with contemporary social movements and ethical frameworks advocating for accountable fiscal citizenship and transparent governance. In an era characterized by the prevalence of authoritarian kleptocracies and the pervasive challenge of corporate tax evasion, the enduring Islamic imperative to critically interrogate the ethical ends and means of taxation provides a compelling counter-narrative to passive compliance with potentially unjust systems. While this theological imperative draws on classical formulations, such as those of the 10th and 13th centuries, its contemporary relevance lies not in a direct transposition, but in the enduring normative grammar that invites fresh application. Tracing the diachronic evolution of this principle – particularly through contexts such as the Ottoman fiscal order – remains an important historical task, albeit beyond the scope of the present analysis. It follows from this ethical orientation that any serious widening of the zakāt paradigm necessarily entails a reconsideration of the categories of zakāt-liable wealth themselves. If zakāt is to retain its critical and redistributive force under contemporary economic conditions, its normative logic cannot remain bound to the material taxonomies of premodern jurisprudence without risking a disconnect between ethical intent and socio-economic reality.

At the same time, for Muslim minorities living within secular democratic societies, this rich tradition fosters a nuanced sense of dual fidelity: a deep commitment to overarching Islamic ethical principles and a parallel adherence to democratic principles of equity, transparency, and the rule of law. Zakāt in this context does not necessitate a negation of civic tax obligations but rather sharpens the ethical criteria by which fiscal systems, both religious and secular, are critically evaluated. In situations where states demonstrably weaponize taxation to entrench existing inequalities or to fund oppressive regimes and policies, the defensive ethos of concealment, as articulated in classical jurisprudence, invites profound reflection on the ethical permissibility and even necessity of principled noncompliance as a potent form of moral resistance. Conversely, in contexts where governance demonstrably aligns with principles of justice, fairness, and public welfare, zakāt and secular taxation can potentially coalesce into a synergistic ecology of giving and civic responsibility, mutually reinforcing social contracts and contributing to broader redistributive equity within society.

Ultimately, the Islamic discourse on zakāt presents a compelling challenge to both Muslim and non-Muslim societies, urging a fundamental reimagining of taxation not as a mere coercive levy imposed by the state, but as a foundational covenant of collective flourishing and shared responsibility. It envisions a world where fiscal systems are not primarily measured by the sheer volume of revenue extracted but by the tangible impact on the lives of the most vulnerable and the degree to which they contribute to genuine societal upliftment – a vision as urgently needed in our contemporary moment as it was in the intellectual milieu of Ibn al-Ḥājib and al-ʿIzz ibn ʿAbd al-Salām. In this powerful convergence of ancient wisdom and pressing modern exigency lies the enduring and transformative relevance of zakāt: not merely as a fundamental pillar of faith for individual believers, but as a profound blueprint for constructing more ethical, equitable, and just economies in an increasingly fractured and unequal world.

Biography

Idris Nassery is Professor of Islamic Law at the University of Paderborn and head of the Paderborn Institute for Islamic Theology. His research engages Islamic legal theory, political theology, and the interplay between religious norms and contemporary governance. He is particularly interested in the ethical and aesthetic dimensions of law, exploring how normative traditions shape legal consciousness in modern societies. Nassery has published extensively on classical Islamic jurisprudence and its relevance to current global challenges, including artificial intelligence, religious authority, and socio-economic justice. He serves as a board member of the Center for Comparative Theology and Cultural Studies (ZeKK) and is the founding editor-in-chief of the *Journal of Afghan Legal Studies* (JALS).

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