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Integration of the Tax System in Iran Based on the Principles of Islamic System

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Abstract

Islamic tax is the most effective tax system and cannot be replaced by another system. Islamic tax is a state tax and tax getting is obligatory by the government. Islamic tax is entered to the national treasury and is spent for the current government costs. Many jurists have confirmed that the zakat (a wealth tax) is governmental. Duality in the tax system causes increasing the tax burden and increasing the tax evasion. Rates and taxable limit of Islamic tax are constitutive, could be extended to all products and income, and according to circumstances, be adjusted. Islamic taxes are direct taxes. This system is based on development and encourages it. This system has many effects such as reducing the tax evasion, increasing efficiency, general welfare, reducing consumption and non-productive activities and balancing. Integration of the tax system based on the principles and basis of the Islamic system is a great need and could lead to an effective revolution in the economic system of the country.

Keywords: Islamic tax, Khums, Zakat, Efficiency, Government

1. Introduction

Islamic tax is a rational system and it has an understandable philosophy. Islamic tax is inspirational adjustment of the taxes which were common in the past. Rates and quorums of Islamic tax system, is a constitutive and based on inspiration manner and could be extended to all products. This system has fixed principles that are adjustable according to the conditions. The existence of the alternative system, in the sense of the Islamic system is inefficient. Iran's tax system, doesn't obey Islamic model, not expressed sensitivity for its correction, and jurists don't show reaction about tax approvals. The governments after the revolution neither have provided any bill for implementation of Islamic taxes, nor have assessed it as necessary (Sadr, 1381, P. 9).

Country is encountered with two problems: first, the inefficiency of tax system, and second the existence of two independent tax systems. The tax system is inefficient in the stages of information collection, assessment and collection. Indirect taxes are faced with more serious inefficiencies. The limited number of goods subject to tax causes change in relative prices, and market unbalancing and reducing efficiency. The service sector, especially trade, has not the lowest share of the tax burden bearing. The industrial sector as a productive sector, but without the competitive ability is subjected to numerous taxes. Profit margin and industrial safety is much lower than services. This action causes investment reduction and non-using of the existing capacities. Low share of government tax revenues led to budget deficit.

On the other hand, the existence of two independent tax systems led to inefficiency. The necessity for simultaneous payment of religious funds and state tax led to increasing of tax burden and tax evasion (Gilak, 1381, P. 9). Cannot categorically be said that if someone only pay Islamic tax or government, in the Hereafter how would behave with him?

Islam possesses Economic School and on this basis and by the help of economic science and local, historical, geographical features of each economy, should built an economic system for the occurrence of that school's goals. Islamic taxation system is an important component of Islamic economic system (Sadr, 1389, P.9).

The assumption of the paper is that Islamic taxation is an efficient system and extendable to the all of products and incomes. The necessity for this writing is that there is not the public opinion yet which the Islamic taxation system is efficient and eliminates the inefficiencies of the taxation systems. Scholars are not agreed on the necessity for integration of these two taxation systems on the basis of Islamic system. The integration of taxation system on the basis of principles and basics of Islamic system could lead to an effective revolution in economic system.

The sub-assumption of the paper is that the determination of the money quorum instead of numeric quorum will eliminate the problems and discriminations related to it.

2. Islamic Taxation

Khums and Zakat construct the main part of the Islamic taxation, Zakat is tax on production, and Khums is expenditure tax. Khums is paid after Zakat paying. The person could consume the remainder, after paying funds Zakat, but, he must pay the expenditure Khums¹. Zakat is the nature's share, not his wealth; Khums belongs to the person's wealth and his expenditure.

The following sharifeh verse is about Khums:

”وَأَعْلَمُوا أَنَّمَا غَنِمْتُمْ مِنْ شَيْءٍ فَإِنَّ لِلَّهِ خُمُسَهُ وَلِلرَّسُولِ وَلِذِي الْقُرْبَىٰ وَالْيَتَامَىٰ وَالْمَسَاكِينِ وَابْنِ السَّبِيلِ إِنْ كُنْتُمْ آمَنْتُمْ بِاللَّهِ“

¹ Only essential consumption is Khums free.

(AL-ANFAL (SPOILS OF WAR), verse 41)

“And know that one fifth of whatever you take as spoils belong to Allah, the messenger, kinsmen of the messenger, the orphans, the poor, and the destitute traveler; if you believe in Allah”²

The words: *إِن كُنْتُمْ آمَنْتُمْ*, *إِن كُنْتُمْ آمَنْتُمْ*, *فَأَنَّ مَن شَيْءٍ*, *أَنَّمَا* emphasizes the importance of Khums. The phrase *إِن كُنْتُمْ آمَنْتُمْ* knows the Khums as the indicator of faith and its accessories.³ The phrase *وَاعْلَمُوا* “is for creating belief in the Khums. The phrase *لِللَّهِ وَلِلرَّسُولِ وَلِذِي الْقُرْبَىٰ*” implies that Khums is for running the government. The phrase *وَالْيَتَامَىٰ وَالْمَسَاكِينِ وَإِذْنَ السَّبِيلِ*” shows some of the uses of Khums and also implies that Khums is for wealth modification. According to the Hadith, Khums led to strengthening of the religion, cleansing sins, generation purity, increased alimant, resurrection reserve and paradise guarantee (Hor Ameli, 1409, vol. 9, p. 528 and 538 and 547). Phrase *عَنَّمْتُمْ*” includes all of the achievements.⁴ Ibn Arabi also knows it as including divine science (Ibn Arabi, 1405, vol. 3, p. 477).

The following sharifeh verse is about Zakat:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ”

(AL-TAWBA, BARA'AH (REPENTANCE), verse 103);

“Take charity (Zakat) from their wealth, in order that they are thereby cleansed and purified, and pray for them”

According to the sharifeh verse, Zakat causes infect elimination, stable growth, prayer of Holy Prophet (s.a.w.w.) and soul relaxation (Tabatabaee, 1374, Vol.10,P. 512). If Zakat does not obtain, property and lives remain infected, economic growth does not occur, people abdicate from the prayer of the Holy Prophet (s.a.w.w.) and the peace caused by it. One who does not pay Zakat is not deserve to attend mosque. The Holy Prophet (s.a.w.w.) said to five persons who leaved Zakat that get out of the mosque and not call to prayer (Toosi, 1413, P.11). Purity, growth and peace exist when Zakat is accompanied by the intention of closeness to Allah.⁵The sharifeh verse shows the Zakat miracle. None of the economic plans have the effects of Zakat. The effects of Zakat are esoteric and spiritual and metaphysical. Its secret is not clear.

Zakat is a sign of the righteous government⁶, a sign of divine men⁷, eliminate poverty⁸, protect property⁹, and maintain blood (Kulayni, 1413 AH, vol. 3, p. 498), respectively. Leaving charity is blasphemy¹⁰. The

² Sharifeh verse was revealed after the Badr battle to resolve disputes about the spoils of war (Alusi, 1415, P. 200).

³ Niggardliness of the Islamic taxpaying, is the reason for low faith (Ibn Arabi, 1405, vol. 1, p. 547). If the Islamic tax is replaced, everyone can measure his faith by the sense of his desire to pay it.

⁴The famous phrase "من له الغنم فعليه الغرم" mean of غنم, is benefit. In the sharifeh verses " فعند الله مغانم إذا " (AL-FATH (VICTORY), verse 19), "مغانم كثيرة يأخذونها" (AN-NISA (WOMEN), verse 95), "انطلقتم إلى مغانم لتأخذوها" (AL-FATH (VICTORY), verse 15) the purpose of مغانم is benefit, benefits.

Given the name غنم for sheep is for its benefits.

⁵ "وَمَا آتَيْتُمْ مِّن رَّبًّا لَّيْرُبُو فِي أَمْوَالِ النَّاسِ فَلَا يَرْبُو عِنْدَ اللَّهِ وَمَا آتَيْتُمْ مِّن زَكَاةٍ تُرِيدُونَ وَجْهَ اللَّهِ فَأُولَٰئِكَ هُمُ الْمُضْعِفُونَ" that which you give in usury so that it increases in other people's wealth, will not increase with Allah; but the charity you give desiring the face of Allah, to those, they shall be recompensed many times over. (AL-ROOM (THE ROMANS), verse 39)

⁶ "الَّذِينَ إِن مَّكَّنَّاهُمْ فِي الْأَرْضِ أَقَامُوا الصَّلَاةَ وَآتَوُا الزَّكَاةَ وَأَمَرُوا بِالْمَعْرُوفِ وَنَهَوْا عَنِ الْمُنْكَرِ وَاللَّهُ عَاقِبَةُ الْأُمُورِ" those who, if we established them in the land, will establish the prayers and pay the obligatory charity, order with honor and forbid dishonor, and to Allah is the end of all affairs. (AL-HAJJ (THE PILGRIMAGE), verse 41)

⁷ "رَجَالٌ لَا تُلْهِيمُهُمْ تِجَارَةً وَلَا بَيْعًا عَن ذِكْرِ اللَّهِ وَإِقَامِ الصَّلَاةِ وَإِيتَاءِ الزَّكَاةِ يَخَافُونَ يَوْمًا تَتَقَلَّبُ فِيهِ الْقُلُوبُ وَالْأَبْصَارُ" are men who exalt him there, whom neither trade nor sale can divert from the remembrance of Allah, and

person who doesn't pay carats (2.0 g) dies as Jews or Nazarene (Kulayni, 1413, vol. 3, p. 50). Zakat occurs by the hands of God, and God increases it. Humans naturally seek for favor and blessing, and it lies in Zakat (Ibn Arabi, 1405, vol. 1, p. 547). Avarice in the Zakat is the sign of a little faith (Ibn Arabi, 1405, vol. 1, p. 547) and is hypocrisy¹¹. Zakat is free from hypocrisy.

3. Islamic tax possessed the government

Islamic tax is not just for bare subsistence of the poor and Sadat, but it is for formation of a big government and it's financing (Khomeini, 1376, P. 22-24). Islamic tax belongs to the government and the governor has a possession right on it (Khomeini, 1379, p. 382). Malik bin Anas said Khums belongs to Imam (Al-Zamakhshari, 2006, vol. 2, P. 214).

Imam writes that there is no fear that the poor Sadat are usage ones and not own shares of the three. In Bazanti Sahih stipulates that Imam in its sole discretion, to supply their needs (Imam Khomeini, 1379, vol. 2, P. 652-658). Hammad Sahih, mentioned the poor Sadat as usage ones (Hor Ameli, Vasael, 1409, vol. 9, p. 520). Jurists have stated earlier on this issue (Helli, 1407, vol. 2, p. 640).

The word "خذ" in the phrase "خذ من اموالهم صدقه" take charity from their wealth, signifies charity, it is governmental and getting it is necessary for the government. Zakat such as Khums should be paid to government treasury and spending it for current expenses and development. Sahib Javaher, Sahib Hadaeagh and Naraqi, have confirmed zakat as governmental issue (Mazinani, 1366). Many of Hadith (Narrations) know zakat as governmental.

4. Islamic Taxation Dependence on Development

In Islamic economics, the principle is the development. When the Prophet Muhammad (s.a.w.w.) wanted to expel the Jews of Khaibar because of their infidelity, the Jews said that they were more efficient in agriculture and gardening. Prophet Muhammad (s.a.w.w.) agreed and In contrast, they must pay taxes. The tax is based on the development. Tax should not damage the development. Imam Ali (as) says Malek Ashtar if people complained from high taxes, crop pests, lack of rain, seed rot and ... that reduces income, take less taxes of them (Razi, 1376, p. 333, a 53). According to the sayings of the Imam Ali (as), during the recession, the rates can be reduced. Changing rates is a fiscal policy tool. Adjusted rates have an impact on price, demand and production and lead to the efficient allocation of resources. Rates change according to price elasticity and income elasticity is different. The tax rate may be higher for products that have the potential to earn more money. Zakat rate differentials cows (2%) and sheep (1%), is because of it.

establish the prayers, and pay the obligatory charity; fearing a day when hearts and eyes shall be turned about, (AL-NOOR (THE LIGHT), verse 37)

⁸ "وَأَنَّ النَّاسَ آدَوَا زَكَاةَ أَمْوَالِهِمْ مَا بَقِيَ مُسْلِمٍ فَقَبِيْرًا" "When people pay Zakat of their property never poor Muslims in an Islamic society would be found. (Bahr Ameli, 1409, Vol.6, P.4)

⁹ حَصَّنُوا أَمْوَالَكُمْ بِالزَّكَاةِ" But, why paying Zakat causes the preservation of property? Many of the Ahadith emphasized that Zakat causes to increase wealth. Zakat prevents of property loss. Property loss in land or sea, is due to non-payment of Zakat. Zakat evasion causes reducing of product and mortality and morbidity of livestock. Zakat increases the livelihood.

¹⁰ الَّذِينَ لَا يُؤْتُونَ الزَّكَاةَ وَهُمْ بِالْآخِرَةِ هُمْ كَافِرُونَ" who do not pay charity and disbelieve in the everlasting life. (FUSSILAT (EXPLAINED IN DETAIL), verse, 7)

¹¹ فَلَمَّا آتَاهُمْ مِنْ فَضْلِهِ بَخِلُوا بِهِ وَتَوَلَّوْا وَهُمْ مُعْرِضُونَ" but when allah had bestowed his bounty on them they became greedy and turned away, swerving aside. And فَأَعْبَهُمْ نِفَاقًا فِي قُلُوبِهِمْ إِلَى يَوْمِ يَلْقَوْنَهُ بِمَا أَخْلَفُوا اللَّهَ مَا وَعَدُوهُ وَبِمَا كَانُوا يَكْذِبُونَ" (verse 77) he has caused hypocrisy to be in their hearts till the day they meet him, because they have changed what they promised allah and because they were liars. (AL-TAWBA, BARA'AH (REPENTANCE))

5. Taxation, the right to community property

Anfal (natural resources) potentially belongs to the all people. That part naturally, that part which is developed naturally is not possessed to anyone. That part which is not developed is possessed to person by working and development. When the human restores a land or mine, he is owner to its development. In each development both human beings and the Earth has share. That part of the development which the individual has a role in it is his share, and the rest of it is the contribution of nature. Nature's contribution to the development of the product is enormous. The share of man and machine in production, over the nature, is very low. Nature's share belongs to all human beings (Motahari, 1403). Zakat is collected as part of nature's share. Zakat (Charity) is not an individual property, but belongs to the community. The following verse knows the taxes as the right of the society in people's property.

“وَالَّذِينَ فِي أَمْوَالِهِمْ حَقٌّ مَّعْلُومٌ” (verse 24) who, from their wealth is a known right, “اللسائل والمحرور” (verse 25) for the impoverished non-requester and the requester, Not paying this right causes the pollution of the property, and includes in grave sins and it is characteristic of polytheists and deniers Resurrection. The phrase “تطهرهم بها” indicates that payment of this right cleans the property. The phrase “تزكيتهم بها” indicates that payment of this right causes more cleanliness and growth. This issue is not restricted to special products (such as wheat), but, it includes all products. The share of nature in all of the products is concluded. There is not any product that the nature has not share in it. The share of nature for each product does not enter to individual's ownership, but, it must be paid by Zakat. The word “اموالهم” is added plural and includes all of the products (crops, livestock and industrial). The society has right to all of these properties. As it says, Zakat is not restricted to the 9 case, and it was according to the economic conditions of the Sadr Islam (the early Islam). Since Zakat is the nature's share and it is not owned by any individual, it must be existed from his-her property. Therefore, Zakat is the direct tax. Zakat charge transfer makes the right of the society remains in the property of an individual and the infection does not go away. The charge of this tax is not transferable to the others. One, who transfers the charge of Zakat, had not paid Zakat.

By neglect someone believes that the share of Zakat belongs to their property and don not know that the share of Zakat is in their property and not of their property. He says there is a right in the property of people that they should pay it (Ibn Arabi, 1405, vol. 1, pp. 548-549).

From the sharifeh verse “هُوَ الَّذِي خَلَقَ لَكُمْ مَّا فِي الْأَرْضِ جَمِيعًا ثُمَّ اسْتَوَىٰ إِلَى السَّمَاءِ فَسَوَّاهُنَّ سَبْعَ سَمَاوَاتٍ وَهُوَ بِكُلِّ شَيْءٍ عَلِيمٌ” he created for you all that is in the earth, then, he willed to the heaven, and leveled them seven heavens. He has knowledge of all things.(AL-BAQARA (THE COW), verse 29) is understand that every wealth, is the property of the society in the period of its getting, then a share is possessed to the owner and the rest (Zakat or Khums)is stayed in the society ownership (refer to, Tabatabaee, 1374, Vol.7, P.525).

6. Expansion of Islamic tax base

Expansion of the Islamic tax base is one of the efficiency indexes of the tax system. Islamic tax is an efficient tax, expandable to all products (as the primary or secondary sentence) and replaceable instead of any tax system. Martyr Motahari says that the government could expand the Zakat issues in special cases (Motahari, 1372, P. 21). Cannot say for sure that in the time of the early Islam, if crops other than four cereals and triple cattle produced in excess, then the Prophet Muhammad (s.a.w.w.) did not imposed on them Zakat. Could it attributed to Islam that in the areas that produce tractors and barley, only takes zakat from oats and sometimes loans granted to the tractor makers from this Zakat. Can be attributed to afflatus (divine revelation) that thirty dinary gold coins pay Zakat, and hundreds of billions of dollars does not pay zakat? Is it possible to say that the development of Islamic tax to the all products and formation of the unique tax system according to the limits and rates of Zakat is not permissible? Can be said that not getting official the Islamic tax is not of consent of God? Why jurists do not allow the extension of Zakat to all agricultural, commercial and industrial goods (even from the view point of secondary ruling or governmental), but, allow the tax system which its efficiency is acceptable? Why the government does

not develop its tax according to the limits and rates of Zakat and Khums? Ahadith (narrations) implies that the amount of Zakat for supplying poor is adequate and if there was any deficit, then more than it was obligatory by the order of God. (Hor Ameli, 1403, vol. 6, P. 3-5). This implies the development of Zakat because this requirement is not met by the monopoly of the nine cases. Now almost all livestock use of manual forage and their Zakat is low. Also, the Zakat of money is because of the condition that it must be coin and the popularity of zero. Research shows that revenue from the zakat even potentially is not sufficient for removing of poverty (Kashian, 1389, Kiaalhoseini and Malekan, 1381, Chapter 3, Kiaalhoseini and Bagheri, 1381, p. 257). The total of Islamic potential tax is about one-third of the regime actual tax that is suffering from inefficiency. This means that it is also less efficient than it. Some believes that the inefficiency of the potential Zakat is due to the due to the legitimacy of government taxes (Rezaee, 1382, pp. 63 -84), unaware of the potential income of zakat, in accordance with the divine promise is sufficient to meet needs. Thus, inadequacy of Zakat is because of monopoly. Non-payment of zakat has two effects, the existence of deprivation and lack of their blessing that do not pays Zakat in the resurrection, carrying their belongings on their necks, and a snake of fire rings on their neck and chewing and bite it (Alusi, 1372, vol. 2, p. 93). Monopoly of Zakat means not getting Zakat from the majority of products.

Imam Sadiq says “فرض الله عزَّ وجلَّ الزكاة في الاموال وسنَّها رسول الله في تسعة أشياء وعفى عما سواهنَّ” God Almighty imposition Zakat on funds and enacted by the Messenger of Allah that white women pardoned on nine things (Hor Ameli, Vasael, Vol.6, P. 34). الاموال is a plural word and with ال that indicates the necessity of Zakat includes all things. The phrase “عفى عما سواهنَّ” states the Prophet Muhammad (s.a.w.w.) for the reason of the time conditions constrained the Zakat. It seems this interpretation is not from the view point of delegation of the authority to enforce the legislation, but, it is of the view point of the delegation of validity that is specialized to Prophet Muhammad (s.a.w.w.). He decided to pardon as ruling, not as a source of delegation of the authority to enforce the legislation (Refer to, Asefi, 1376, P.16). There are many Hadith that indicates on the development of Zakat. Imam Sadiq (as) says in a Hadith that Zakat is obligatory for corn, rice, lentils, sesame and similar (Hor Ameli, 1403, Vol.6, P.40). Monopoly of Zakat is obvious threats to the owners of nine cases and apparent leniency to the others. The wisdom does not accept monopoly. The wisdom does not accept that the owner of 40 sheep, pay Zakat and the owner of several poultry farms with tens of thousands of chickens, do not pay Zakat. The wisdom does not accept that retail Farmer pay Zakat and the owner of industrial products be exempt from zakat. The Hadith “انما” says that Zakat is for tests rich (Hor Ameli, 1403, Vol.6, P.4). The owners of cases other than nine, in this case, are not being tested? The Hadith “ما سقت السماء و الانهار ففيه العشر” (Noori, 1408, Vol.7, P.89) indicates on the Zakat decision (Namimi, Bi Ta, Vol.1, P. 265). Many of jurists such as Ibn Joneyd (Helli, 1415, Vol. 3, P. 71), Moghnyeh (Moghnyeh, 1402, P. 76), Montazeri (Montazeri, 1401, P. 150), Amid Zanjani (Amid Zanjani, 1383, P. 39), Gharavi (Gharavi, 1350, Vol. 3) and some narrators such as Younes Ibn Abdolrahman, a companion of Imam Kazim (as) and Imam Alī ibn Mūsā al-Riḍā (as) (Najashi, Bi Ta, Vol.2, P.42) believes on extension. Ayatollah Sistani knows Zakat of the merchandise as the necessary caution.

Among the hadith (narrations) of monopoly and extension, the hadith of extension is interpreted as Istihbab (recommendation) (Mofid, 1410, P. 244-245) or Taqiya (reservation) (Hamadani, 1416, P. 19), while it is better that the Hadith be limited to the early (Sadr) Islam conditions. There is not any sentence or phrase which states that the Zakat recommendation is a case other than the nine cases in any of Hadith. The study assumes that all taxes must be on the basis of Islamic taxation with regard to tax possession, limits and rates. Imam Ali (as) did not represent any reaction to the getting Zakat of merchandise from Muslims at the time of second and third Caliph and his Caliphate (Yousefi & others, 1379, P. 139). Imam Ali (as) imposed Zakat on horse pastures in desert. This is a sign of extended license. Rates and limits of Islamic tax, for the reason of being inspirational, have the necessary efficiency for the extension and

spreading to all products. Knowing Zakat as inefficient and replacing of it by government tax causes illusion of Islam.

7. Hadith of Zakat analysis

Zakat Hadith indicates that Zakat is levied on everything, but there was such a divine forgiveness for the rest. One Hadith says that the Almighty God obligated Zakat for 9 cases and pardoned the rest (عفى لهم عما) (سوى ذلك) (Hor Ameli, 1403, Vol. 6, P. 33). What is the purpose of pardon? Is the purpose of pardon the necessity of Zakat in the rest according to the initial ruling of the natural peacemaker, but, this ruling was removed because of conditions? Why Prophet Muhammad (s.a.w.w.) pardoned the rest? Do the conditions causing pardon so continue? The appearance of this hadith and similar ones is that the original principle is ruling Zakat for the rest. The pardon has a specific reason. But, what is its reason? The reason for pardon is due to specific conditions of time. The pardon reason is due to the ruling of original principle. It means that interest of time prevails over the inherent interest, so, is this ruling eternal? Who is the purpose of "لهم"? Are "لهم" the Muslims of the early Islam? Are "لهم" the Muslims of the history till the end of it? Did Prophet Muhammad (s.a.w.w.) pardon according to the conditions of time? Are "لهم" all of the Muslims till the end of the history? Does Prophet Muhammad (s.a.w.w.) pardon with respect to the time conditions? Does Prophet Muhammad (s.a.w.w.) pardon forever of the history? If the primary principle is obligation of Zakat for the rest of properties, why it could be said that the condition of pardon continues till the end of history? Pardon for each issue is related to the specific conditions. Pardon for overall history, is in contrary to the primary principle that Zakat obligation is for the rest. It springs to the mind that Zakat legislated for the all properties and Prophet Muhammad (s.a.w.w.) as sovereign of Muslims pro conditions of his time, limited crops of Arabia, the requirement of the government and people and subsistence situation of people, pardon the rest (Montazeri, 1404, P. 150). One Hadith stipulates that Almighty God legislate Zakat for all properties (فرض الله الزكات مع الصلاة في الاموال), but, Prophet Muhammad (s.a.w.w.) Traditioned Zakat for nine cases and pardon the rest (Hor Ameli, 1403, Vol. 6, P. 34, fn. 4). The word "الاموال" (Properties, Funds) is the "مُحَلِّي" (local) plural by "ال" (The) and indicates all of the properties and funds. But, is pardon of Prophet Muhammad (s.a.w.w.) because of prophecy or sovereignty? Does pardon because of sovereignty require divine commandment? Can pardon be cancelled in the time of the next Imam because of sovereignty? Many Hadith (Narrations) with different statements, are saying of Prophet Muhammad (s.a.w.w.) pardon for the rest. Most of the jurists, know the pardon of Prophet Muhammad (s.a.w.w.) as a general legislation for the overall of the history. But this issue is in contrary to the comprehensiveness of Islam and led to inefficiency of the Islamic tax in the recent times and ages later.

The second group of Hadith says about pardon of Prophet Muhammad (s.a.w.w.) of rest and reason that the pardon must be continued. As a sample, a Hadith says that asked from Imam Kazim (as) about rice; he said to mendiant that Prophet Muhammad (s.a.w.w.) pardon the rest and you ask about rice (same, P. 36, fn. 13). Such Hadith indicate that Imams also follow pardon of rest. But, in an another Hadith, it is said that when they said such Hadith to Imam Kazim (as) and asked him his opinion, Imam (as) said that Zakat is necessary for everything which is measured with a scale (same, P.34, Vol. 6). Most of the jurists know such Hadith as Istihbab (recommendation). In another Hadith from Imam Kazim (as) asked him about rice and he says rice has Zakat and everything which is weighted by scale. Most of the jurists know such Hadith as reservation, but, the ordered reservation is a necessity "و الضرورات تقدر بقدرها" and necessities should not be exaggerated. When mendiant asked about rice, which motive is for Imam that states Zakat in all of things which are measured with scale, if it is an unreal legislation? Unless it is said that Shiites suffered from unjust sovereigns and they got Zakat of everything which was weighted by scale and Imam (as) for prohibiting of attacks on Shiites such ordered to pay Zakat and not resistance (Montazeri, 1404, P.156). Imam Sadiq (as) says in a Hadith that there is Zakat in rice, lentil and corn and the same things (Hor Ameli, 1403, Vol. 6, P. 40). Many of Hadith indicate that there is Zakat in

merchandize (كلُّ ما عملتَ به فعليك فيه الزكاه) (same, P. 47). Some Hadith do not validate the business of the properties and funds that their Zakat have not paid? Such Hadith are many, but, the jurists know them as Istihbab (recommendation) or Taqiyya (Reservation). But, what is the reason for knowing Hadith that its rise is on necessity as Istihbab? Also, if Imam is on the position of Taqiyya (Reservation), what is the reason for answering it so long? When mendicant ask about corn, if Imam is on the position of Taqiyya (Reservation), do not say other than it, because there is not any necessity for expressing the rest. This hallucination is not true that Imams were weak and timid who with little fear of people have denied the right. How would say such as this while they wanted to state the right and if people were wrong in any subject, they eliminate the void, such that they denied "عول و تعصيب" increasing the share of and decreasing the share of bequest and Taraweeh prayers and so on? On the other hand, monopoly of nine properties is not of the Shiite's characteristics, but, also some of the Sunnis have issued a fatwa and there are some Hadith through them. So, there is no time for Taqiyya (Reservation).

Imam Sadiq (as) says in a Hadith that rice was not planted in Medina in the past and has not Zakat, but, now rice is planted and has Zakat, and why does not have Zakat, while most of the tribute of Iraq is from it. Also this Hadith is necessary in appearance and Imam Ali (as) states the reason for the lack of Zakat for rice and so on in the past. There are many of such Hadith and indicate that interest in the time of Prophet Muhammad (s.a.w.w.) was legislate Zakat in nine cases because they were the main wealth of Arabian Hijaz and legislation of Zakat for the rest is done by true sovereign who legislate it according to the conditions of time and needs of the government; as Imam Ali (as) legislated Zakat while sitting on his horse saddles. In this way, there is no difference between the miscellaneous Hadith. It seems that as Prophet Muhammad (s.a.w.w.) legislated less rak'ats of prayer at first and then completed it, Zakat also be the same.

Some of juristic books such as convincing and refinement "مقتعه و تهذيب" among the news indicating on Zakat of nine things and the news indicating on Zakat of the rest, know the second group as Istihbab (Recommendation) because both groups emphasized on the necessity, but, when comes together takes the virtue of special and common which one of them has stipulation and causes the un-stipulation of the other. Jurists know some of the news of the first group stipulate in the lack of the Zakat of the rest. Therefore, by indication text must neglect rise. But, it could be answered that custom and conscience accept the custom addition of two reasons, as knowing exact on the bounded and allocation of general to special, but donation addition between two opposite reasons apparently by wisdom carefulness and its validity such that it becomes the basis for Fatwa, has problem. Therefore, Istihbab (Recommendation) such as the other sentences needs Shari'a (religious) sentence and in Hadith, there is not any name of Istihbab. So, how could order to Istihbab for the elimination of inconsistency of news only by the custom addition which will come to the mind? Someone like Ibn Joneyd and Younes also know Zakat in the all agricultural crops that jurists do not mind them. However, how we could require to the monopoly of Zakat in nine cases, while proper funds (gold, silver, coins,..) and triple cattle, is rejected by subject and four cereals are very low with respect to the wealth of people and their Zakat could not eliminate poor, while many Hadith say that Zakat is enough for poor and if Almighty God knew that it is not enough, then did not increase it.

8. Rate of Islamic tax

Rates of Zakat because of divine origin are an efficient index for tax rates. Zakat rate for sheep is about 1% and for cow and camel is nearly 2%, for gold and silver about 2.5% and for agricultural crops is between 5% and 10%. These rates express fixed principles for all the times and places and they could not be neglected, but, it is possible with respect to circumstances of depression and prosperity, adjust them. The government could define the indexes in some special conditions (Martyr Beheshti, 1362, P. 107).

Because of it, Zakat rate of the products that their production is done with different simplicity and difficulty is different.¹² Zakat rate difference of cow and camel (2%) with the rate of sheep (1%) is also for this reason. In the case of Zakat extension, it is better that the Zakat rate of un-necessary products be more than necessary products. Even, in the case of non-extension of Zakat.

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