

PELEPASAN CUKAI INDIVIDU DI MALAYSIA: PERSPEKTIF MAQASID SYARIAH

INDIVIDUAL TAX RELIEF IN MALAYSIA: A MAQASID SYARIAH PERSPECTIVE

Mohd Khairul Nizam bin Mohd Aziz ¹

Mohd Zaid bin Mustafar ^{2*}

Ahmad Rosli bin Mohd Nor ³

Md Azzaat Ahsanie bin Lokman ⁴

¹ Akademi Pengajian Islam Kontemporari (ACIS), Universti Teknologi MARA Cawangan Melaka, Kampus Alor Gajah, Melaka (nizam_aziz@uitm.edu.my)

² Akademi Pengajian Islam Kontemporari (ACIS), Universti Teknologi MARA Cawangan Melaka, Kampus Alor Gajah, Melaka (zaidmustafar@uitm.edu.my)

*Corresponding author: zaidmustafar@uitm.edu.my

³ Akademi Pengajian Islam Kontemporari (ACIS), Universti Teknologi MARA Cawangan Melaka, Kampus Alor Gajah, Melaka (ahmadrosli@uitm.edu.my)

⁴ Akademi Pengajian Islam Kontemporari (ACIS), Universti Teknologi MARA Cawangan Melaka, Kampus Alor Gajah, Melaka (mdazzaat@uitm.edu.my)

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Abstrak: Kertas konsep ini membincangkan keselarasan dasar pelepasan cukai individu di Malaysia dengan prinsip Maqasid Syariah yang menekankan pemeliharaan agama, nyawa, akal, keturunan, dan harta. Isu utama kajian ini tertumpu kepada penilaian sama ada langkah pelepasan cukai sedia ada mampu memupuk keadilan sosial dan kesejahteraan ekonomi selaras dengan nilai-nilai Islam. Berdasarkan asas teori Maqasid Syariah, kajian ini menilai secara kritis keberkesanan kerangka pelepasan cukai di Malaysia dalam mencapai keadilan, kesaksamaan ekonomi, dan kebajikan sosial. Antara hujah utama yang diketengahkan termasuklah peranan pelepasan cukai dalam meringankan beban kewangan, menggalakkan sumbangan kebajikan melalui zakat, serta memastikan penyertaan ekonomi yang adil. Kajian ini turut meneliti implikasi dasar cukai terhadap kesaksamaan sosial dan pengurangan kemiskinan, sekali gus menekankan kepentingan pengintegrasian prinsip Islam dalam dasar fiskal negara. Dapatan kajian menunjukkan bahawa sistem pelepasan cukai di Malaysia mengandungi unsur yang sejajar dengan Maqasid Syariah, namun masih terdapat jurang yang perlu ditambah baik. Kajian ini mencadangkan agar dasar cukai disusun dengan lebih terarah mengikut prinsip-prinsip Syariah bagi meningkatkan keadilan ekonomi dan kesejahteraan awam. Dengan mengemukakan kerangka pelepasan cukai berasaskan Maqasid, kertas ini menyumbang kepada wacana percukaian Islam dan pembangunan dasar awam. Hasil kajian ini memberi implikasi penting kepada pembuat dasar, ahli ekonomi, dan para sarjana yang berminat terhadap hubungan antara undang-undang Islam dan dasar ekonomi.

Kata kunci: *Maqasid Syariah, Pelepasan Cukai, Percukaian Islam, Dasar Awam, Keadilan Ekonomi, Kebajikan Sosial, Malaysia, Ekonomi Islam, Dasar Cukai*

Abstract: *This conceptual paper examines the alignment of individual tax relief policies in Malaysia with the principles of Maqasid Syariah, which aims to preserve religion, life, intellect, lineage, and wealth. The research problem centers on evaluating whether current tax relief measures effectively promote social justice and economic welfare in accordance with Islamic values. Drawing upon the theoretical foundations of Maqasid Syariah, this study critically assesses the effectiveness of Malaysia's tax relief framework in achieving justice, economic equity, and social welfare. Key arguments include the role of tax relief in alleviating financial burdens, promoting charitable contributions through zakat, and ensuring fair economic participation. The paper also examines the implications of tax policies on social equity and poverty reduction, highlighting the importance of integrating Islamic principles into fiscal policies. The findings suggest that while Malaysia's tax relief system incorporates elements that align with Maqasid Syariah, there are gaps that warrant reform. Specifically, the study argues for a more structured alignment of tax policies with Shariah principles to enhance economic justice and public welfare. By proposing a Maqasid-driven framework for tax relief, this paper contributes to the discourse on Islamic taxation and policy development. The findings underscore the potential of Maqasid Syariah to enhance the effectiveness of tax relief measures, ensuring they align with the overarching goals of social welfare and justice. This research is significant for policymakers, economists, and scholars interested in the intersection of Islamic law and economic policy.*

Keywords: *Maqasid Syariah, Tax Relief, Islamic Taxation, Public Policy, Economic Justice, Social Welfare, Malaysia, Islamic Economics, Tax Policy*

Introduction

Taxation plays a crucial role in a country's economic system as a primary source of government revenue used to fund public services and infrastructure (Mirrlees et al., 2011). In Malaysia, the individual income tax system provides various tax reliefs to alleviate taxpayers' financial burden while promoting socially beneficial expenditures such as education, healthcare, and retirement savings (Inland Revenue Board of Malaysia [IRBM], 2023). However, despite these provisions, concerns persist regarding the adequacy and fairness of individual tax reliefs, particularly in ensuring equitable wealth distribution and socio-economic justice. The Malaysian tax system has undergone significant transformations over the years, aiming to enhance compliance and ensure equitable wealth distribution. Individual tax relief measures are pivotal in this context, designed to alleviate the financial burden on taxpayers and promote economic stability. However, the effectiveness of these measures in achieving broader socio-economic objectives remains a subject of debate (Baharuddin & Ismail, 2019). A critical evaluation of the existing tax relief framework from the perspective of Maqasid Syariah—the higher objectives of Islamic law—can provide valuable insights into its effectiveness in achieving social justice and economic well-being. The research problem centers on the alignment of current tax relief policies with the principles of Maqasid Syariah. While tax relief aims to reduce the financial strain on individuals, it is crucial to evaluate whether these policies also promote social justice, economic welfare, and equitable wealth distribution in accordance with Islamic values (Isnaini & Sugara, 2024). This study is grounded in the theoretical framework of Maqasid Syariah, as articulated by classical scholars such as Al-Ghazali and further expanded by contemporary economists. The concept of *maslahah* (public interest) is

central to Maqasid Syariah, emphasizing that taxation should maximize social welfare while minimizing hardship (Dusuki & Abdullah, 2007). By examining the role of tax relief in alleviating financial burdens, encouraging charitable contributions through zakat, and ensuring fair economic participation, this study highlights the potential of Maqasid Syariah to guide the formulation of more equitable and just tax policies. This paper argues that integrating Maqasid Syariah principles into tax relief policies can enhance their effectiveness in promoting social welfare and justice. The significance of this research lies in its potential to inform policymakers, economists, and scholars about the benefits of incorporating Islamic principles into fiscal policies, thereby fostering a balanced and just economic system. Ultimately, this study aims to bridge the gap between contemporary tax policies and Islamic economic principles, offering insights into how Maqasid Syariah can be effectively integrated into Malaysia's tax relief measures.

Literature Review

Taxation is an essential mechanism for wealth redistribution and public revenue generation. In the context of Islamic economics, tax policies must align with the principles of Maqasid Syariah to ensure economic justice and social welfare. This section critically reviews relevant scholarly works on individual tax relief, Maqasid Syariah, and their intersection in the Malaysian tax system. The Role of Tax Relief in Economic and Social Welfare Mirrlees et al. (2011) provide a comprehensive analysis of taxation systems and their implications for economic efficiency and equity. They argue that tax relief mechanisms are crucial in addressing income disparities, incentivizing beneficial expenditures, and fostering economic growth. However, their study primarily adopts a conventional economic perspective, lacking consideration of Islamic principles such as *maslahah* (public interest) and *adl* (justice). While Mirrlees et al. (2011) offer valuable insights, their analysis does not incorporate the ethical dimensions emphasized in Maqasid Syariah. Chapra (2008) extends the discussion by advocating for a moral economic framework that integrates Islamic values. He emphasizes that tax policies should not only promote economic growth but also fulfill societal obligations, such as poverty alleviation and wealth redistribution. Chapra's work is instrumental in understanding how Maqasid Syariah principles can shape tax policies; however, it does not specifically address the operationalization of these principles in Malaysia's tax relief framework. Maqasid Syariah as a Theoretical Foundation for Taxation Al-Ghazali (2000) outlines the five objectives of Maqasid Syariah: preservation of religion (*din*), life (*nafs*), intellect (*aql*), lineage (*nasl*), and wealth (*mal*). In the context of taxation, these objectives emphasize policies that ensure economic justice and social well-being. For instance, tax relief on medical expenses aligns with the preservation of life, while relief for educational expenses supports the protection of intellect. While Al-Ghazali's work provides a strong theoretical foundation, it lacks empirical application to modern tax policies. Dusuki and Abdullah (2007) expand on the relationship between Maqasid Syariah and corporate social responsibility, arguing that any financial policy, including taxation, must consider social justice and equitable wealth distribution. They assert that the concept of *maslahah* should guide tax policies to prevent excessive burdens on lower-income groups. Although their study primarily focuses on corporate taxation, its principles are highly relevant for individual tax relief mechanisms. However, further research is needed to contextualize these findings within Malaysia's tax system. Malaysian Taxation System and Its Alignment with Islamic Principles Zaid et al. (2022) evaluate contemporary tax policies in Malaysia through an Islamic lens, highlighting both strengths and limitations. They find that while Malaysia's tax relief framework provides benefits in areas such as education, healthcare, and zakat deductions, it lacks a structured alignment with Maqasid Syariah. Their study suggests that a reformation of tax policies based on Islamic economic principles could enhance

fairness and social impact. However, their analysis remains largely theoretical, with limited empirical evaluation of taxpayer experiences and government policy effectiveness. Inland Revenue Board of Malaysia (IRBM) (2023) provides official guidelines on tax relief mechanisms available to individuals. The document outlines various deductions, including those for medical expenses, education, and charitable contributions. While these provisions align with certain aspects of Maqasid Syariah, they are primarily designed from a fiscal policy perspective rather than an ethical or religious framework. Therefore, there is a gap in assessing whether these tax reliefs truly fulfill the broader objectives of Islamic economic justice. Gaps and Directions for Future Research Isnaini and Sugara (2024) explore the significance and application of Maqasid Syariah in contemporary economic practices. Their qualitative analysis emphasizes the preservation of religion, life, intellect, progeny, and wealth as core principles guiding ethical and equitable economic behaviour. The study highlights the potential of Maqasid Syariah to promote a balanced economic system that prioritizes social welfare and justice. This research is relevant as it provides a foundational understanding of how Maqasid Syariah can be integrated into modern economic policies, including tax relief measures. However, the study does not specifically address the application of these principles in the context of individual tax relief in Malaysia, indicating a gap that this paper aims to fill. Baharuddin and Ismail (2019) provide a systematic analysis of classic and recent literature on Maqasid Syariah. Their work underscores the importance of aligning economic policies with Islamic principles to ensure ethical and just outcomes. The authors argue that Maqasid Syariah offers a comprehensive framework for evaluating the social and economic implications of fiscal policies. This perspective is crucial for understanding the theoretical underpinnings of integrating Maqasid Syariah into tax relief measures. Nevertheless, the study lacks a specific focus on individual tax relief, highlighting the need for further research in this area. Sritharan, Salawati, and Cheuk (2020) investigate the social factors influencing individual taxpayers' compliance behaviour in Malaysia. Their study identifies cultural impact, political affiliation, and religiosity as significant determinants of tax compliance. The findings suggest that integrating social factors into tax policies can enhance compliance and promote equitable economic participation. This research is relevant as it provides insights into the behavioural aspects of tax compliance, which are essential for designing effective tax relief measures. However, the study does not explicitly link these factors to Maqasid Syariah principles, presenting an opportunity for further exploration. Kholish (2020) examines the implementation of Maqasid Syariah principles in addressing contemporary economic and financial challenges. The study highlights the role of Maqasid Syariah in promoting sustainable and socially responsible economic practices. This research is pertinent as it underscores the potential of Maqasid Syariah to guide the formulation of ethical and equitable tax policies. However, the study does not specifically focus on individual tax relief, indicating a gap that this paper seeks to address. A study by the Ministry of Finance Malaysia (2024) analyzes the impact of economic constraints on self-tax relief and tax compliance. The findings reveal that economic factors significantly influence taxpayers' decisions to comply with tax obligations. This research is relevant as it highlights the importance of considering economic constraints when designing tax relief measures. However, the study does not incorporate Maqasid Syariah principles, suggesting a need for further research to integrate these principles into the analysis of tax relief policies. In summary, the existing literature provides valuable insights into the principles of Maqasid Syariah and their potential application in economic policies. However, there is a notable gap in the specific application of these principles to individual tax relief in Malaysia. This paper aims to bridge this gap by exploring how Maqasid Syariah can guide the formulation of tax relief measures that promote social welfare and justice. By doing so, it seeks

to contribute to the broader discourse on Islamic economics and its application in modern fiscal policies.

Theoretical and Conceptual Framework

A well-defined theoretical and conceptual framework is crucial for analyzing individual tax relief in Malaysia from the perspective of Maqasid Syariah. This section outlines key theories underpinning the study, their interrelationships, and their application to the research problem.

Theoretical Framework The theoretical foundation of this study is rooted in two primary perspectives: Maqasid Syariah Theory and Optimal Taxation Theory. Maqasid Syariah Theory Maqasid Syariah, as articulated by Al-Ghazali (2000) and further developed by contemporary scholars such as Chapra (2008), provides the ethical and philosophical basis for Islamic economic policies. This theory outlines five overarching objectives of Islamic law: preservation of religion (*din*), life (*nafs*), intellect (*aql*), lineage (*nasl*), and wealth (*mal*). The theory suggests that taxation should serve the greater good by ensuring wealth redistribution, economic stability, and social justice. In the context of tax relief, Maqasid Syariah provides a lens to evaluate whether current policies promote well-being and reduce financial burdens in an equitable manner. Optimal Taxation Theory Mirrlees et al. (2011) introduced the Optimal Taxation Theory, which aims to design tax structures that balance economic efficiency and equity. The theory suggests that an ideal tax system should minimize distortions in economic behaviour while ensuring fair revenue generation. When integrated with Maqasid Syariah, this theory helps assess how tax relief measures can be structured to achieve both fiscal efficiency and Islamic ethical principles.

Equitable Tax Policy Principles Equitable Tax Policy principles emphasize fairness, efficiency, and simplicity in tax systems. An equitable tax policy ensures that the tax burden is distributed fairly among taxpayers, considering their ability to pay. This principle aligns with the Maqasid Syariah objective of preserving wealth by ensuring that tax policies do not disproportionately burden any segment of society (Isnaini & Sugara, 2024). Additionally, equitable tax policies promote compliance and reduce tax evasion, contributing to a more stable and just economic system.

Conceptual Framework Based on the theoretical underpinnings, this study proposes a conceptual framework that integrates Maqasid Syariah principles with tax policy evaluation. The framework consists of three key components: Tax Relief Mechanisms: Examining the existing structure of individual tax reliefs in Malaysia, including deductions for education, healthcare, and zakat contributions (IRBM, 2023). Maqasid Syariah Objectives: Assessing whether tax relief policies align with Maqasid Syariah principles, particularly in terms of wealth redistribution, economic justice, and social welfare. Policy Effectiveness and Fairness: Evaluating the extent to which tax relief mechanisms achieve their intended goals of reducing economic disparities and improving taxpayer welfare. Below is a conceptual diagram illustrating the interaction between these components.

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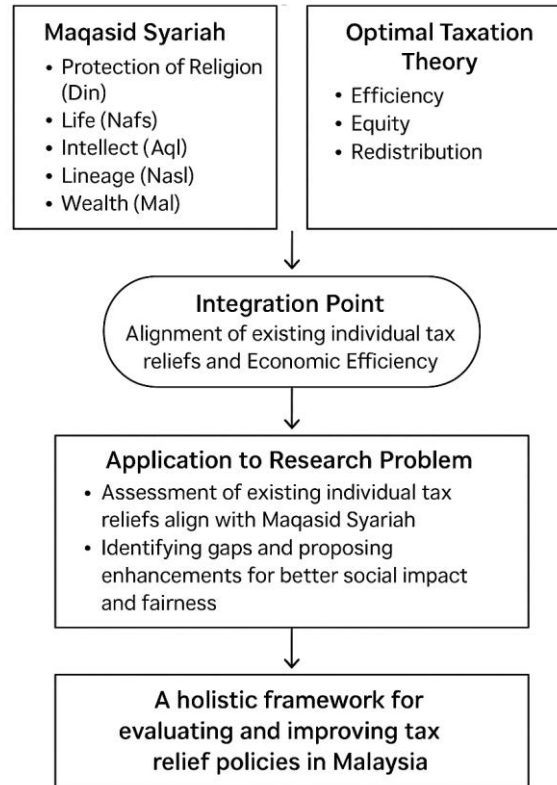


Diagram: Individual Tax Relief in Malaysia A Maqasid Syariah Perspective

Application to the Research Problem Applying this framework to Malaysia's tax system allows for an in-depth analysis of whether tax reliefs fulfil the objectives of Maqasid Syariah. Current policies, while offering financial benefits, may require further alignment with Islamic principles to enhance fairness and social impact (Zaid et al., 2022). By integrating Maqasid Syariah with Optimal Taxation Theory, this study provides a comprehensive approach to evaluating and improving tax relief policies. This theoretical and conceptual framework serves as a foundation for analyzing individual tax relief in Malaysia from an Islamic perspective. By merging Maqasid Syariah with conventional tax theories, the study provides a holistic approach to evaluating tax policies, ensuring both efficiency and social justice.

Future Work and Conclusion

The conceptual framework integrating Maqasid Syariah and Optimal Taxation Theory provides a novel approach to evaluating individual tax relief mechanisms in Malaysia. This section discusses the theoretical contributions, strengths and weaknesses, potential applications, and future research directions of this framework. Contribution to Theoretical Knowledge The integration of Maqasid Syariah with conventional taxation theories enhances the existing body of knowledge in Islamic economics and public finance. Maqasid Syariah offers a moral and ethical foundation for tax policy design, ensuring that taxation mechanisms align with socio-economic justice and public welfare (Chapra, 2008). Meanwhile, Optimal Taxation Theory contributes an economic perspective, ensuring that tax relief mechanisms minimize distortions

while maximizing public benefits (Mirrlees et al., 2011). By bridging these two perspectives, the framework provides a comprehensive model for evaluating tax policies in Muslim-majority economies. Furthermore, the framework advances discussions on Islamic taxation by emphasizing *maslahah* (public interest) as a guiding principle for tax relief structures. Unlike conventional taxation models that focus primarily on efficiency and revenue generation, this approach prioritizes wealth redistribution, poverty alleviation, and equitable access to resources (Zaid et al., 2022). The integration of Maqasid Syariah into tax policy analysis enriches the theoretical discourse on Islamic economics by highlighting the relevance of ethical and moral considerations in economic policymaking. Maqasid Syariah, with its emphasis on the preservation of religion, life, intellect, progeny, and wealth, offers a holistic framework for evaluating the social and economic impacts of tax policies (Abu Talib & Noor Naemah, 2016). This approach underscores the importance of aligning fiscal policies with broader social objectives, thereby contributing to a more just and balanced economic system. Additionally, the incorporation of equitable tax policy principles ensures that the analysis remains grounded in practical considerations of fairness, efficiency, and simplicity (Isnaini & Sugara, 2024).

Strengths of the Conceptual Framework One of the key strengths of this framework is its ability to evaluate tax relief mechanisms through both ethical and economic lenses. While traditional fiscal policies primarily emphasize efficiency and compliance, this model highlights the ethical implications of tax relief and its impact on social justice (Dusuki & Abdullah, 2007). The framework also offers a structured method for assessing the extent to which current tax policies support the well-being of individuals, particularly in areas such as healthcare, education, and charitable contributions. Another strength is the framework's flexibility and adaptability. The principles of Maqasid Syariah can be applied to various aspects of tax policy, from individual tax relief to corporate taxation and beyond. This adaptability allows for a comprehensive analysis of different tax measures and their impacts on social and economic outcomes. Moreover, the framework's focus on ethical considerations provides a valuable perspective for addressing contemporary economic challenges, such as income inequality and poverty (Dusuki & Bouheraoua, 2011).

Weaknesses and Limitations Despite its contributions, the framework has several limitations. First, the theoretical integration of Maqasid Syariah and Optimal Taxation Theory lacks empirical validation. While it provides a strong conceptual foundation, further empirical studies are needed to assess its practical application in tax policy evaluation. Future research could involve case studies or statistical analyses of taxpayer behaviour to determine the effectiveness of Maqasid Syariah-based tax relief mechanisms. Another limitation is the potential for varying interpretations of Maqasid Syariah principles. Different scholars and policymakers may have different views on how these principles should be applied, leading to inconsistencies in policy design and implementation. This variability can pose challenges for achieving a unified approach to tax relief measures based on Maqasid Syariah (Pratama, Mukhlisin, & Azid, 2024).

Potential Applications and Policy Implications The proposed framework has significant implications for tax policy design and reform in Malaysia. By incorporating Maqasid Syariah principles into tax relief structures, policymakers can enhance the fairness and inclusivity of tax policies. For example, expanding tax reliefs for healthcare and education expenditures can directly align with the objectives of preserving life (*nafs*) and intellect (*aql*) (Al-Ghazali, 2000). Additionally, enhancing zakat deductions can encourage greater charitable giving, supporting social welfare initiatives and wealth redistribution. From a policy-making perspective, this framework provides a structured approach to evaluating and improving tax relief mechanisms. Government agencies, such as the Inland Revenue Board of Malaysia (IRBM), can utilize this model to assess the effectiveness of existing tax relief provisions and identify areas for reform. Moreover, financial regulators and Islamic finance institutions can collaborate to develop tax incentives that support

ethical and sustainable economic activities. Beyond Malaysia, this framework can serve as a reference for other Islamic countries seeking to integrate Maqasid Syariah into their taxation policies. Comparative studies could be conducted to examine how different nations implement tax relief mechanisms within an Islamic framework, providing valuable insights for policy development. Future Work the proposed conceptual framework for evaluating individual tax relief in Malaysia through the lens of Maqasid Syariah opens several avenues for future research. One possible extension is to explore the application of Maqasid Syariah principles to other areas of fiscal policy, such as corporate taxation and indirect taxes. This would provide a more comprehensive understanding of how Islamic principles can guide various aspects of tax policy to promote social welfare and justice (Dusuki & Bouheraoua, 2011). Another area for future research is the empirical validation of the proposed framework. While this study provides a theoretical foundation, empirical studies are needed to test the framework's applicability and effectiveness in real-world settings. Researchers could conduct surveys and case studies to gather data on taxpayers' perceptions and behaviours regarding tax relief measures aligned with Maqasid Syariah principles. This would help to identify practical challenges and opportunities for implementing such policies (Putri et al., 2024). Additionally, there is a need to address the research gaps identified in the literature review. For instance, further studies could investigate the impact of individual tax relief on specific socio-economic outcomes, such as poverty reduction and income inequality, within the context of Maqasid Syariah. This would provide valuable insights into the broader implications of tax policies on social equity and economic justice (Shinkafi & Ali, 2017). In conclusion, future research should focus on extending the conceptual framework to other areas of fiscal policy, empirically validating the proposed framework, and addressing existing research gaps. These efforts will contribute to a deeper understanding of how Maqasid Syariah can inform the design of tax policies that are both ethically sound and economically beneficial.

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