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# > Islamic Economics Journal

Strategi Kebijakan Pembangunan Ekonomi Dalam Perspektif Islam (Studi Kritis Terhadap Pemikiran Ekonomi Neo Klasik)

**Arie Rachmat Sunjoto**

Business System Analysis Based on Multi Level Marketing in The Perspective of Islamic Business Ethics)

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# Tax Exemption Goods Trade On ASEAN Free Trade Area (AFTA) According To Islamic Economics

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## Abstract

*The Aim of this research is to determine the mechanism of tax exemption goods trade on ASEAN Free Trade Area (AFTA). This research also aims to determine the tax exemption goods trade on ASEAN Free Trade Area (AFTA) according to Islamic Economics. The type of research is qualitative research with critical study which is used the books, journals, and magazines of her writing. The research is giving the critical to the tax exemption goods trade according to Islamic economics which guided on Holy Qur'an, Prophetic Tradition, and some Moslem scholars. The mechanism from tax exemption goods trade on ASEAN Free Trade Area (AFTA) used Common Effective Preferential Tariff (CEPT) scheme with some programs as follows by inclusion list (IL), temporary exclusion list (TEL), sensitive list (SL), general exception (GE). Whereas, tax exemption goods trade on ASEAN Free Trade Area (AFTA) according to Islamic Economics is something rejected with the principles of Islamic Economics. In addition, Islamic Economics applied 'ushr on trading between countries and there are some requirement for every country pay 'ushr depend on the prevail regulation.*

**Keywords:** 'ushr, free trade, AFTA, tax

## Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui mekanisme pembebasan pajak perdagangan barang di Kawasan perdagangan bebas Asia Tenggara (AFTA). Penelitian ini juga bertujuan untuk mengetahui bagaimana pembebasan pajak perdagangan barang di kawasan perdagangan bebas Asia Tenggara (AFTA) menurut ekonomi Islam. Jenis penelitian dalam pembahasan ini adalah kualitatif dengan studi kritik dimana peneliti banyak menggunakan buku-buku sebagai sumber tulisannya. Dan dalam pembahasannya peneliti berkeinginan untuk mengadakan studi kritik pembebasan pajak perdagangan barang menurut ekonomi Islam yang berpedoman pada Al-Qur'an, Hadits, dan beberapa Ulama Muslim. Mekanisme dari pembebasan pajak perdagangan barang di kawasan perdagangan bebas Asia Tenggara (AFTA) menggunakan skema CEPT dengan beberapa program yaitu, inclusion list (IL), temporary exclusion list (TEL), sensitive list (SL), general exception (GE). Sedangkan, pembebasan pajak perdagangan barang kawasan perdagangan bebas Asia Tenggara menurut Ekonomi Islam merupakan hal yang sangat bertolak belakang dengan prinsip-prinsip Ekonomi Islam. Selain itu, Ekonomi Islam menerapkan aturan 'ushr dalam perdagangan antar negara dan adanya keharusan dari setiap negara untuk membayar 'ushr sesuai ketentuan yang berlaku.

**Kata kunci:** 'ushr, perdagangan bebas, AFTA, pajak

## Pendahuluan

The beginning of international trade face to internationalised. The countries in the world begin to discuss about international mission mostly up to date. This method for reach the stability of economy. In the sixteenth century,<sup>1</sup> the countries in Europe commence the free trade. The free trade made some impulse to show off his special quality in the international trade.

The principles of Islamic on market are the market must be free for receiving the power of supply and demand. Trading in Islam must be free from everything of unfavourable things like, price controls, tariff or taxes and any other barriers.<sup>2</sup> This principle must be done for preventing the blackened Islamic tradings.

However, nowadays the tariff is the main object for protecting

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<sup>1</sup> Paul Krugman, et.al., *International Economics*, (USA: Pearson Educational, Ninth Edition, 2005), p. 5

<sup>2</sup> Ajaz Ahmed Khan and Laura Thaut, "An Islamic Perspective on Fair Trade," in *Journal Islamic Relief Worldwide*, (August 2008), p. 11

the domestic products. Tax is beneficial for protecting the domestic trade in the low price cause import competitions.<sup>3</sup> Tax for international trade becomes the policy need to be brought into play. Tax as the prevention and rescue for the developing nations in order to hold out the free trade.

The Moslem scholars nowadays, must be adjust the importance national and international economics. Both of them have to the Islamic principles. The principle show off the justice, no exploitation unilateral. The Moslem scholars was the only one who filtered every transactions for world economy's importance.<sup>4</sup> International economics system was rapidly developed caused some significant movements. The nations in the world prosecuted for moving to the free trade system. The ASEAN in the 1992 with consist of Brunei Darussalam, Indonesia, Malaysia, Thailand, Philippine, Singapore made the agreement was called ASEAN Free Trade Area (AFTA).

The agreement began in the conference high level ASEAN in Phnom Penh. That's agreement will be realized in the 2015. ASEAN Free Trade Area will be applied in the one market and the five principles for production basis. The production basis as follows by free goods, free service, free investment, capital current, and current free labour skilled.

The opposite of the free trade was fair trade. The trully of fair trade is made the economy's world better. However, because there is free trades system which exempt each nations for transaction without barriers. The policy caused the only rich country which fight in the free trade.<sup>5</sup> Whereas, the poor country prepared to be victims in free trade which identify to rich country with their capitals.

ASEAN country began the policy trading with reduction the intra-regional tariffs in ASEAN country. The reduction of tariff was famous by Common Effective Preferential Tariff (CEPT) scheme.<sup>6</sup> The inception for 6 countries of ASEAN who have joined in AFTA.

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<sup>3</sup> Paul Krugman, et.al., *International Economics...*, p. 190

<sup>4</sup> M. A. Mannan, et.al, "International Economic Relations From Islamic Perspectives," in *Proceedings of a Seminar Islamic Research and Training Institute*, (First Edition, 1992), p. 1

<sup>5</sup> Ajaz Ahmed Khan and Laura Thaut, "An Islamic Perspective on Fair Trade"..., p. 10-11

<sup>6</sup> CEPT (Common Effective Preferential Tsariff) is the scheme of reduction tariff which the basic of tariff in ASEAN Free Trade Area. See Maung Maung Lwin, "The Achievement and Outlook of ASEAN Free Trade Area: An Overview", *Journal in Chinese Language*, (Vol. 7, 2001), p. 182. CEPT is an indicator of tariff rates within region. See also Steven Buchta, in "The Regulation of South RTAs: An Analysis of AFTA and COMESA," in *Journal*, p. 237

And the six countries ready to exempt the tax load in each country who entered the nation.

The world economics system under capitalist control was against the economics world. Moslem scholars start to examine frequently over the Islamic principle which have appropriated the human life law. The Islamic Economics system which brought the Islam to the golden age became the other alternatives for developing economics now.<sup>7</sup> The existence of sizeable Moslem minorities in many countries of the world assumes special significance in the context of the Islamic mission. The highest priority attaches to ensuring human rights and freedom to live with Shariah.

This could be done by the Islamic nations through maintaining good bilateral relations with these countries and exercising vigilance through the United Nations Organization. The treatment that the non-Moslem minorities living in the Moslem countries receive is of crucial importance in this context.<sup>8</sup> Free trade policy opens the wide way of disbelievers countries to holding and controlling the Moslem economics countries.

In the field of trade, Islamic countries are cooperating with other developing to outline joint policies to reduce tariff and non-tariff barriers and to extend the global system of trade preferences within the GATT. However, discrimination among developing and Islamic countries is very common, thus, trade among these countries is made very difficult.

## Discussion

### The Definition of Free Trade.

According to Ha Joon free trade is a system of international trade in which there are no restrictions or taxes on imports and exports. Rachel explain that free trade is the movement of goods, labor, and capital between countries, without government imposed trade barriers. It also refers to the efforts of the World Trade Organization and various international agreements to liberalize, or reduce barrier to trade. Free trades effect on economic and environmental sustainability is unclear, and trade liberalization methods must balance the needs of developed and developing countries to acheve

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<sup>7</sup> Sri Nawatmi, "Etika Bisnis dalam Perspektif Islam," in *Jurnal Fokus Ekonomi*, (Vol. IX, No. 1, 2010), p. 50

<sup>8</sup> M. A. Mannan, et.al, "International Economic Relations From Islamic Perspectives"..., p. 29-30.



sustainability.<sup>9</sup> The concept of free trade (trade liberalization) according to a specialist Adam Smith, economic classic, is a trade goods that are left-based on the market, or referred to by Hugo rotius, is termed the *laissez faire*, which can be defined “free to carry out what you want” or free from government intervention to help the poor labor wages, controlling, assistance or agricultural subsidies.<sup>10</sup> Asian Development Bank (ADB) explain that free trade area is a group of two or more countries “custom territories” in which duties and other regulations of commerce are eliminated on substantially all the trade between them in products originating in the member countries.<sup>11</sup> *Laissez faire* is school of thought neo classic economics with holding views of pure market or economic liberal: the free market or free trade ought to be going as naturally and will be exemption and inefficiency in free methods and quick in price extending, production, consumption, and distribution on goods and services for better and efficiency economics. When it according to Islamic Economic is free exchange theory must trading exchange to foreign country with no limit and no tariff payments, or the tariff for import goods. This ideology make the lost control of government and wanted the lost control of government and there is no charge, from the restriction and the export or import goods.

Then, the researcher concluded defines of free trade is a trade group of countries, two or more countries with trade area that in the same places. The country groups formed policy and trade rules that eliminate barrier on tariff and non-tariff in the activities of imports and exports.

#### The Definition of Tax Exemption.

Investopedia dictionary explain that tax exemption is to be free, or no subject to, taxation by regulators or government entities. A tax exempt entity can be excused from a single or multiple taxation laws. Government are often trying to encourage investment when exemption taxation.

Whereas, Emily explain tax exemption to enterprises owned

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<sup>9</sup> Rachel Denae, *Berkshire Encyclopedia of Sustainability: The Business of Sustainability*, (Boston: Berkshire Publishing, 2011), p. 239

<sup>10</sup> Munir Fuady, *Hukum Dagang Internasional (Aspek Hukum dari WTO)*, (Bandung: PT. Citra Aditya Bakti, 2004), p. 3

<sup>11</sup> Asian Development Bank, *How to Design, Negotiate, and Implement a Free Trade Agreement in Asia*, (Mandaluyong City, Philippines: Asian Development Bank, 2008), p.

by its own constituents, for instance through selective use of anti-dumping duties or via "outward processing clauses".<sup>12</sup> Different from Emily, Xiaozhen said tax exemption is exemption from tariff and domestic support reductions should be revised to take into account relative economic dependence and poverty.<sup>13</sup> In international Customs Tariff Bureau that tariff exemption is the goods agreed to be exempted from custom duties and taxes in common custom tariff of the GCC states shall be exempted from custom duties and taxes.<sup>14</sup> Then, the researcher concluded the tax exemption is the goods free enter and exit to other countries from the taxes of trading for economic liberalization. The tax exemption that applied by the regulation agreement in the policies.

#### The Mechanism of Tax Exemption Goods Trade.

The tax exemption goods trade on Southeast Asia used CEPT scheme. Common Effective Preferential Tariff (CEPT) is the guidance of ASEAN's member countries. The flexibility is the mechanism of tax exemption. The mechanism formed with an examination until the tax reduction of goods trade that have been made by ASEAN's member.

In the 2003 expected the products in AFTA with the tax reduction must reached the maximization 5% with the details as follows on 2003. Brunei Darussalam 16 items, Indonesia 66 items (the tariffs in 10% and most of the plastics and chemicals products), Malaysia 922 items, Philippines 199 items, Thailand 472 items.<sup>15</sup> The second mechanism is using the CEPT products scheme. The Mechanism of CEPT have some rules that have been specified together. There are some regulations that must attention as follows by:

a. Inclusion List (IL).

The product included in the Inclusion List must filled the

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<sup>12</sup> Emily J. Blanchard, "The B.E. Journal of Economic Analysis Policy, The Berkeley Electronic Press, University of Virginia," in *Journal of Economic Analysis and Policy*, (Vol. VII, Issue 1 Article 54 Year, 2007), p. 42

<sup>13</sup> Xiaozhen LI, "WTO agreement on Agriculture: A Developing Country Perspective China," in *Journal of Politics And Law*, (Vol. I No. 2, June 2008), p.2

<sup>14</sup> International Customs Tariffs Bureau, "International Customs Tariffs Bureau, Saudi Arabia," in *Journal International Customs Tariffs Bureau*, (8th edition, December 2004), p. 62

<sup>15</sup> ASEAN Secretariat, "Agreement On The Common Effective Preferential Tariff Scheme for The ASEAN Free Trade Area (AFTA)", accessed from [https://www.asean.org/storage/images/2012/Economic/AFTA/Common\\_Effective\\_Preferential\\_Tariff/Agreement/](https://www.asean.org/storage/images/2012/Economic/AFTA/Common_Effective_Preferential_Tariff/Agreement/), p. 1

following criteria: 1) the product must be accompanied by tariff reduction schedule, 2) forbidden used the quantitative restrictions),<sup>16</sup> 3) Non-Tariff Barriers (NTB's)<sup>17</sup> should be eliminated in 5 years. On 2001 six ASEAN countries has 0-5% of at least 90% from Inclusion List.

b. Temporary Exclusion List (TEL).

The products which included this category free from the obligation reducing tax trade, removal QRs and other NTB's. Furthermore, gradually must include in Inclusion List. There are 14 post in Temporary Exclusion List on tax trading which consist of piece of flowers, garlic, apples, clove, wheat, and soybean which is the tax trading already 20%.

c. Sensitive List (SL).

The product has been the category is the unprocessed agricultural products.<sup>18</sup> The example of Sensitive List products are rice, sugar, meat products, wheat, garlic, clove and etc. the products of Sensitive List will become the part of CEPT scheme. However, with the longer periods.

In this occasion, Brunei Darussalam, Indonesia, Malaysia, Philippines, Thailand must have include on 2010. Whereas, Laos and Myanmar on 2015 and Cambodia on 2017. In addition there is Highly Sensitive List (HSL), the products which include in the Highly Sensitive List is sugar by 7 post tax trading. Furthermore, the rice by 4 post tax trading. So the amount of sugar and rice there are 11 post of tax trading.

d. General Exception (GE).

The product that found in the list of General Exceptions is the permanent products will not include the CEPT scheme. With the reasons as follows: 1) For national security, 2) For safety or human health, animal, and plants, 3) for conserving the object of archaeologies and other protected.

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<sup>16</sup> Quantitative restrictions mean prohibitions or restrictions on trade with other Member States, whether made effective through quotas, licenses or other measures with equivalent effect, including administrative measures and requirements which restrict trade. See ASEAN Secretariat, in Agreement On The Common Effective Preferential Tariff Scheme for The ASEAN Free Trade Area (AFTA)..., p. 1

<sup>17</sup> Non Tariff Barrier (NTB) mean measures other than tariffs which effectively prohibit or restrict import or export of products within Member States. Ibid, p. 2

<sup>18</sup> Unprocessed agricultural products mean products which have undergone simple processing with minimal change in form from the original products.

The example of General Exception products is the weapon, ammunition, narcotics, and etc. in the case there are 68 post tax trading on Indonesia. Furthermore, the mechanism of AFTA is the existence of products criteria for being the occasion CEPT scheme, that:

The product include in the Inclusion List (in Legal Enactment) in the destination country and the origin country. Afterwards, by the principle of Reciprocity that the product enjoyed the special treatment in export destination (the product has become part of Inclusion List. So, the same products were also located in the Inclusion List on the origin of goods.

The principle intended to encourage the members countries reducing the tax trading as soon without waiting until 2002. The other criteria for enjoying the fax of CEPT scheme by fulfilling the rules of origin of goods as called Cumulative ASEAN Content bigger or equal to 40%.

The Critical Of Tax Exemption Goods Trade On Asean Free Trade Area (AFTA).

The Critical from Holy Qur'an.

Free Trade is the system in flowing of goods, investment enter and exit to other countries with free. Thats made the colonial slowly without realizing and the impact of the domestic economics will be taken over by foreign countries.

Allah SWT said in Holy Qur'an: And Allah will not grant the disbelievers a way to prevail against the believers (An-Nisa: 141). Allah said in the Holy Qur'an that the disbelievers in this case is the developed countries with all the liberal system, they want colonize the Moslem countries in majority. Whereas, Moslem not attention that the economic liberalization is their way to become the new world economic order.

The principle of economics in Islam is justice, if the free trade fulfil the requisite of the justice and not profitable in the one side who have the capital. But the happening is that the free trade more partiality to countries that have the capital. When Allah SWT made the decision, all the efforts of the disbelievers colonised the other countries will be drive out with Allah's helping. Islamic economics with all the justice start to show the happy things. Because, the Islamic Economics which begin seen as new alternative.

Islamic economics as a new alternative is the thing that has long

been discussion. Many economist who want to go from the dark of crisis with inflation that began to extend to the entire world. That's the job of the world economist to drop out the global economics crisis with removal the capitalism going to Islamic economics.

In the golden age of Islam, Umar bin Khattab has implemented a system of *'ushr*. For replacing the zakah which is the obligation of moslem to *ahlu-dh-dhimmah* and *ahlu-l-harb*. As the Prophetic Tradition below the beginning the *'ushr* policy.

The moslem scholars Hanafi and Hanbali argue the permitting retrieval of *'ushr* from the *ahlu-dh-dhimmah* and *ahlu-l-harb* absolutely, whether they trade in their own region or bring their products from one region to another region.

*From Abdurrahman bin Ma'qil, I had asked Ziyad bin Hudair about who among you have to collect taxes ushur?, He said, we never impose taxes to the Moslems and mu'ahid. Then I asked who the person was liable to pay tax? Then he said, we impose tax ushur on the Harbi traders as they taxing on us when we entered and came to their land.*<sup>19</sup>

The Moslem Scholars Hanafi and Hanbali argue the permitting retrieval of *'ushr* from the *ahlu-dh-dhimmah* and *ahlu-l-harb* absolutely, whether they trade in their own region or bring their products from one region to another region<sup>20</sup> From Salim bin Abdullah bin 'Umar from his father, he said "Umar have took the *'ushr* from the foreign traders; each of the oil and wheat impose for payment customs as much as half of *'ushr* (5%). The aims was continuing the import goods coming into the land of Madina. And he has been taken the taxes form import goods *al-qit'niyyah* as much as *'ushr* (10%).<sup>21</sup> From the Qur'an Allah said that the wealth is the deposit from Allah to the ummah. Then, the wealth not rotate on the rich people only. However, in the wealth of the rich people there are disposal of the poor, *ibnu sabil*, and the other who need the helping.

The existence of the tax trading can only be enjoyed by the developed countries that have a lot of capital. It is the same as the Allah said in the verse that wealth must be rotate on the rich people. Then, that's the function of zakah and taxes as Islam teaches that the

<sup>19</sup> Abu 'Ubaid al-Qasim, *Ensiklopedia Keuangan Publik: Panduan Lengkap Mengelola Keuangan, Zakat, Pajak, dll*, terj. Setiawan Budi Utomo, (Jakarta: Gema Insani, 2009), p. 638

<sup>20</sup> Jaribah bin Ahmad al-Haritsi, *Fikih Ekonomi 'Umar bin Khattab*, (Jakarta: Khalifa, 2006), p. 573

<sup>21</sup> Hendri Tanjung, "Abu Ubaid dan Perdagangan Internasional", *Harian Republika*, 30 September 2010.

obligation to share with those who are less fortunate.

The Critical from Prophetic Tradition.

The tax exemption goods trade is an injustice and dangerous. Abu Ubaid is the moslem scholar of prophetic tradition with his thought about the economic policy in the period. The prophetic tradition is the determining of *'ushr* for moslem, *ahlu-dh-dhimmah*, and *ahlu-l-harb*.

From Ziyad Bin Hudair, he asked, "I have inaugurated with 'Umar being the collector taxes. So he commanded me to take the taxes of importing goods from harbi traders about *'ushr* (1/ 10), and importing goods of dzimmah traders about 1/5, and importing goods of moslem about quarter from 1/10.

But, there is the prophetic tradition said the tax imposed is injustice as in the prophetic tradition: Rasulullah PBUH said which means: From 'Uqbah bin 'Amir, that he has been saying: the tax collectors do not go to heaven. However, it applies to tax collector that's not accordance with the applicable rules. Because the tax collector such as will not enter paradise because of doing the injustice things.

Many countries from *ahlu-l-harb* imported to Indonesia. The countries are China, United States, Japan, and European Union. The countries were the important player on the role of the economic transactions nowadays. The next table, the percentage of imports in twelve main countries on 2015, the imports from foreign countries which continued grow up.<sup>22</sup> The tax exemption goods trade on the free trade is not responsible. Because of the free trade system that followed system the government not allowed intervention of the transactions trading. Furthermore, the tax exemption gives the impact in the development of the country. Tax collected should be able to the development country. It all happened when the infrastructure of country in good condition. So, the trading will be fast.

Indonesia can't be able to measure the capability for competing. The infrastructure less made the trading will be strait. The same impact of the result of the taxes have been released however, haven't give the best quality in the distribution.

The Critical from Moslem's Scholars.

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<sup>22</sup> Badan Pusat Statistik, "Buletin Statistik Perdagangan Luar Negeri Foreign Trade Statistical Bulletin", (December 2015), p. xiii

According to, Umar bin Khattab<sup>23</sup> when there is trade wanted to pass the Moslems land must pay the *'ushr*. The *'ushr* is a tax imposed on the traders who passing the moslems land. *'Ushr* must took once a year.

Umar bin Khattab became the first Caliph who took the *'ushr*. *'Ushr* could be the replacement of zakah for *ahlu-dh-dhimmah* and *ahlu-l-harb*. The existence of *'ushr* is for the justice to the all people who passed the moslems land.

From Ziyad bin Hudair, he said, "Umar has commanded me to collect the taxes from the Dhimmah traders same the tax payment of the moslem traders. The tax exemption goods trade that the policy of free trade was contrary to the principle of Islamic economics, because made the existence of freedom less responsible from moslem, *ahlu-dh-dhimmah*, and *ahlu-l-harb*." Furthermore, *'ushr* does not become something that heavy because, will be taken once a year<sup>24</sup> and with the weight of goods that determined with the applicable terms. Islam never give the burden on his people, Islam is a religion of salvation.

Another purpose of the tax exemption goods trade that the developing country will open the market of goods and investment for the developed countries (*ahlu-l-harb*) that has the superiority on the developing countries. The impact of happening, the developing countries will depend gradually on the developed countries. The developed countries can control the trading nowadays. Because of the goods that they produce better quality and cheaper. Furthermore, the happens many domestic traders bankrupt because loser on the competition with foreign traders.

According to Umar bin Abd al-Aziz the trully of international trade between Moslem and non-Moslem must took the taxes. Thats done to reduce the monopoly and other injustice which is found on the period.<sup>25</sup> Furthermore, the taxes occurred will be handed over to the bayt al-maal to distribute to other person who wanted the helping.

That's made the order of transaction running very fair and well

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<sup>23</sup> Umar bin Khattab was the Caliphate who controlled by shariah and motivated by the desire to spread true guidance, unlike its modern counterpart, which is controlled by corporate interests and motivated by greed. See Ali Muhammad as-Sallabi in *'Umar Ibn al-Khattab*, (UK: International Islamic Publishing House), Vol. 1, p.25

<sup>24</sup> Abd al-Aziz Duri, *Islamic Institutions: Administration and Taxation from the Caliphate to the Umayyads and Abbasids*, (UK: I.B.Taurist, 2011), p. 107

<sup>25</sup> Ali Muhammad as-Sallabi, *'Umar bin Abd al-Aziz*, (UK: Darussalam), p. 582

regulated at the period. Every transaction made the two sides could made the profitable nor dangerous. The problem of transaction could resolved with any problems. Thus, the transaction is running fast. The tax exemption goods trade nowadays was opposite with the argument from Umar bin Abd al-Aziz. If the tax exempted in the entire country will be an injustice in everywhere.

Whereas, according to Abu Ubaid tax trading of goods is the burden of traders who passed the Moslems land. That's for *ahlu-dh-dhimmah* and *ahlu-l-harb* at the first. The purpose is *ahlu-dh-dhimmah* and *ahlu-l-harb* not doing the injustice and dangerous. The tax exemption goods trade, if it associated with the opinion of Abu Ubaid will be happen the injustice on the trading transaction. Although the beginning of tax tradings goods payment because of moslem also taken the payment when passed the land of *ahlu-l-harb* and *ahlu-dh-dhimmah*. But, there is other reason for taking 'ushr in Islam.

Thats happen for the trading transaction that could ran fastly. It is undeniable, the 'ushr payment when passed the moslem's land, *ahlu-l-harbi* and *ahlu-dh-dhimmah* become more careful in entering the moslem's land. The opinion of Abu Ubaid that 'ushr is the tax imposed on the *ahlu-dh-dhimmah* is based on a peace treaty. Of course 'ushr tax rate is the right for the muslim to decide, as the words of Malik bin Anas have proven this:

Peace agreement that was agreed by member's *ahlu-dh-dhimmah* a plice agreement with respect to sovereignty in their land. If they bring goods into the territory of the Muslims, ushur tax will be levied on their goods every time they enter the area of the Muslims.<sup>26</sup>

Whereas, according to M. Umer Chapra the fair tax is determined by some conditions. The conditions must accordance on *maqashid*.<sup>27</sup> In this case, need the justice in all terms which is paid by the guarantor. The justice according to Umer Chapra is in the distribution of the taxes. Furthermore, the taxes distribute to the important things. It was like poverty alleviation, infrastructure development of the country.

From that's happens, the tax exemption goods trade is not good for implementation. The function of taxes for developing a nation and poverty alleviation for the citizens who need the help-

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<sup>26</sup> Abdul Ghaffar Ismail and Abu Bakar Jaafar, "Government Revenue In the Eyes of Abu Ubaid : An Analysis", in *International Journal of Asian Social Science*, Vol. 2015, p. 8

<sup>27</sup> Umer Chapra, *Islamic and the Economic Challenge*, (USA: The International institute of Islamic Thought, 1992), p. 296



ing. The taxes as taken by government not like the zakah which is the obligation for every moslem. Because Indonesia not moslem country but, the country with heterogeneous of religion.

The existence of taxes so, the country must ready with the other payments for alternative on developing of nation. The difficult things cause made spreading the injustice in everywhere. Umer Chapra hopes that the government more fair in the distribution of taxes. Because, the country will better by the justiciary of taxes.

## Conclusion

Asean free tradse Area (AFTA) is a free trade area that has been agreed on 1992. Furthermore, the Free trade Area is the area of economic integrations that free flow of goods, investment, services, capital, labor and technology. All of trading in ASEAN free trade become a single market that very strategic. On the other hand, AFTA have a significant progress that expanded the wide integration. And also become towards a single market that based on economic integration. So that with the priority scheme of Common Effective Preferential Tariff (CEPT) which became the main mechanism of ASEAN free trade area. The concept of tax exemption goods trade on AFTA with lower taxes goods trade gradually toward to zero tariffs. The beginning of the policy sparked off 6 ASEAN member countries are Singapore, Indonesia, Thailand, Brunei Darussalam, Philippines and Malaysia. The implementation target in 2010 with gradually, the six countries must be reach to reducing the taxes of goods trade to the lowest point, that's the zero tariffs. While, other countries with target reducing to zero tariff in 2015.

The tax exemption goods trade on AFTA according to Islamic economics was the great injustice that will bring on danger. The tax exemption goods trade not a solution for fast trading. But, the tax exemption can detract government control of trading transaction. Developing countries will depend on foreign which is *ahlu-dh-dhimmah* and *ahlu-l-harb*. Because of the problem, Islamic economics have been taken the tax goods trade called '*ushr*'. '*Ushr* is one tenth of goods carried through or settled in the moslem's land. The impact of tax exemption could make the bad competition because of inequality in economy between countries. The other impact of tax exemption goods trade was the monopoly that was taken over by the foreign.

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