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THE TRANSFORMATION OF ABU YUSUF'S FISCAL PRINCIPLES: FORMULATING INCLUSIVE SHARIA POLICIES FOR ECONOMIC STABILITY AND WELFARE IN DEVELOPING COUNTRIES

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ABSTRACTS

Developing countries face income inequality, limited fiscal space, and low financial inclusion. This condition demands fair, sustainable, and inclusive fiscal policies. This study aims to formulate a contemporary, inclusive Islamic fiscal policy model based on the principles of public finance in Abu Yusuf's thought. In the context of economic challenges in developing countries, such as distribution inequality, fiscal instability, and the limited reach of conventional financial systems, classical Islamic thought is considered to have strategic relevance. This study employs a qualitative approach, incorporating a literature review and conceptual analysis of the work Kitab al-Kharaj, as well as contemporary fiscal policy literature. The results demonstrate that Abu Yusuf's principles, including distributive justice, collection efficiency, and state accountability, can be effectively implemented in the design of Islamic fiscal policy, promoting social inclusion and economic stability. This study presents a conceptual model of fiscal policy grounded in the maqasid sharia, emphasising equity and financial sustainability. These findings contribute to the advancement of Islamic fiscal policy theory and offer normative recommendations for the development of public policy in developing countries.

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A. INTRODUCTION

In many developing countries, efforts to achieve economic stability and distribution justice still face serious structural obstacles. In Indonesia, for example, the inequality of expenditure (Gini ratio) in March 2025 was recorded at 0.375, decreasing from 0.381 in September 2024, but the gap between regions remains significant, with the urban Gini of 0.395 and rural of 0.299 (BPS-Statistics Indonesia, 2025). At the same time, the average government debt in emerging markets outside China reached 57% of GDP in 2023, thus narrowing fiscal space for financing public services and social protection programs (IMF, 2024). In terms of financial inclusion, 29% of the adult population in developing countries remains unbanked, which limits the effectiveness of fiscal redistribution instruments (Demirgüç-Kunt et al., 2022). This condition shows that although fiscal policy is a strategic instrument to reduce inequality, expand fiscal inclusion, and maintain the sustainability of the state budget, conventional approaches based on capitalism tend to emphasize efficiency and short-term growth more than equity and sustainability, so they have not fully addressed the root of the problem of socio-economic inequality.

Various studies have examined Abu Yusuf's economic thought, particularly his contribution to formulating the basic principles of Islamic public finance, as outlined in his *Kitab al-Kharaj*. Fatoni's (2022) The study demonstrates the relevance of Abu Yusuf's thoughts in addressing contemporary issues of distributive inequality and fiscal justice. Ariffin (2023) Compares the principles of taxation in public economics and Islamic law, finding that Islamic values of justice and welfare can serve as a paradigmatic alternative in designing modern fiscal policy. Mubarak and Witro's (2022) Study links the thought of Abu Yusuf and Al-Syaibani to Indonesian economic policy. In contrast, Muhit's (2023) The study emphasises the position of *Kitab al-Kharaj* as an early reference for Islamic public finance, predating Western theories. A survey by Pujiono, Amalia, and Haniatunnisa (2025) Compared Abu Yusuf's thoughts with several Islamic and Western economic figures. It showed that Abu Yusuf's public finance principles, such as the *muqasamah* system, transparency in the management of *zakat* and *ghanimah*, and market autonomy, have great potential to serve as a basis for a fair and sustainable fiscal system in the modern era. Meanwhile, Oktafia (2023) Proposed to integrate Islamic fiscal instruments into public policy design in developing countries, drawing on the principles of *maqasid sharia*. This study demonstrates that, although Abu Yusuf's ideas have been extensively studied, further efforts are needed to transform these classical ideas into an applicable and inclusive model of sharia fiscal policy in the modern era.

Although extensive studies of Abu Yusuf's economic thought have been conducted, from both historical and normative perspectives, and in a comparative context across various figures, most of this research remains descriptive. It has not systematically developed an applicable and contextual model of Islamic fiscal policy. Furthermore, the approaches used tend to emphasise the presentation of fundamental values in Islamic public finance without integrating them into a contemporary fiscal policy framework capable of addressing the complex challenges of developing countries, such as economic inequality, fiscal inclusion, and the sustainability of public funding. There is a lack of research that explicitly formulates how Abu Yusuf's principles, such as distributive justice, collection efficiency, and state responsibility, can be transformed into a model of Islamic fiscal policy responsive to modern socio-economic needs.

This research is motivated by the need to address how the principles of public finance in Abu Yusuf's thought, as outlined in the Book of al-Kharaj, can be contextually transformed and integrated into a modern fiscal policy system. This issue is urgent because although many studies have examined the historical and normative aspects of Abu Yusuf's thought, very few have offered an applicable model relevant to the socio-economic realities of developing countries. Therefore, this research aims to delve deeper into the fundamental principles in Abu Yusuf's thought, formulate an inclusive Islamic fiscal policy model based on these principles, and analyse its relevance to the needs of welfare distribution and economic stability in developing countries today.

This research is expected to contribute to three main aspects. First, theoretically, it enriches the body of Islamic economics by developing a fiscal policy formulation based on classical intellectual heritage and aimed at addressing contemporary challenges. Second, practically, it proposes an inclusive Islamic fiscal policy model that can serve as an alternative in designing public policies oriented toward distributive justice and fiscal sustainability. Third, normatively, it presents an ethical and maqashid framework as a basis for formulating budgetary policies that are not only efficient but also aligned with Islamic values and the needs of the broader community in developing countries.

B. METHOD

This study employs a descriptive qualitative approach, utilizing a literature review method, to formulate a contemporary sharia fiscal policy model based on the thoughts of Abu Yusuf. The research process begins with the identification of problems faced by developing countries, namely income distribution inequality, limited fiscal space, and low financial inclusion. Furthermore, the data sources are determined, including primary data in the form of Kitab al-Kharaj by Abu Yusuf as the primary reference, and secondary data in the form of journal articles, methodological books (Creswell & Creswell, 2017; Moleong, 2020), public policy literature, as well as official documents related to Islamic fiscal and economic. Data collection was conducted through a systematic and purposive literature search, considering the relevance to the topics of sharia fiscal policy, maqashid al-sharia, and welfare distribution (Bowen, 2009; George, 2008). The collected data is then processed through the stages of data reduction to summarize important information, thematic analysis to identify the key principles of Abu Yusuf's thought, and conceptual reconstruction to compile them into an inclusive and applicable sharia fiscal policy framework. Theoretical validation is conducted by testing the consistency and feasibility of the resulting model. In contrast, data validation is achieved through source triangulation by comparing classical and modern literature, as well as actual fiscal policies in developing countries (Zed, 2008). The final stage involves formulating contemporary sharia fiscal policy models that are relevant and can be implemented in the context of developing countries.

C. RESULT AND DISCUSSION

Findings

Principles of Public Finance in Abu Yusuf's Thought

The results of this study suggest that Abu Yusuf's thoughts in the Book of al-Kharaj provide a crucial foundation for constructing an ethical, proportional, and beneficial Islamic public finance. Abu Yusuf formulated some normative principles that are not only based on religious texts but also oriented towards social justice and accountable fiscal governance.

Distributive Justice and the Principle of Proportionality

Abu Yusuf's thinking on distributive justice emphasised that taxes, particularly kharaj, should not be imposed arbitrarily but should be tailored to the taxpayer's economic capacity. He proposed a proportional approach to taxation that reflected social justice, thereby avoiding fiscal pressure on the economically disadvantaged (Siddiqi, 1996). This concept is implemented through the principle of muqasamah, a system of profit-sharing based on real proportions, which provides a theoretical basis for a just and equitable fiscal structure. According to Abu Yusuf, revenue collected by the state through taxes should be used for the public interest, particularly in the form of public services and support for marginalised groups (Rahman, 2015).

This model incorporates the precursor to progressive taxation in modern fiscal systems, which emphasizes wealth redistribution to achieve social balance. Abu Yusuf not only offers a normative structure but also presents an Islamic fiscal policy mechanism that is applicable and relevant to the context of today's developing countries (Safitri et al., 2025). Taxes in Islam, he said, are not merely a source of state revenue, but rather an instrument of social justice that must be implemented with ethics and collective responsibility (Amani, 2023).

Fiscal Accountability and Budget Transparency

Abu Yusuf emphasized that state financial management must be based on transparency and moral responsibility. In his Kitab al-Kharaj, he condemned wasteful practices and misuse of public funds by rulers or officials. He demanded that all expenditures from the Baitul Māl be publicly and ethically accounted for and not exploited for the personal interests of elites. This view reflects the early perspective on public audits and fiscal oversight, which have now become essential components of good governance practices (Z. Iqbal & Mirakhor, 2013).

Abu Yusuf established that public assets are a trusteeship containing spiritual and social values, not simply a source of state funds (Nur, 2020). This value serves as a foundation for integrating the principles of administrative accountability with moral responsibility. As explained in the maqāṣid shari'ah framework, the integrity of fiscal officials and public participation in oversight are key instruments in preventing corruption and enhancing compliance with Islamic financial norms (M. Iqbal & Khan, 2004).

Rejection of Extortion and Social Protection

Abu Yusuf's thinking emphasises two main things: (1) rejection of exploitative tax collection, and (2) strengthening justice in the distribution of wealth through sharia fiscal instruments such as zakat, kharaj, and ushr (Rosana, 2023). Oppressive taxation is viewed as a form of structural injustice that undermines the state's legitimacy and

burdens the general public. Within this framework, fiscal policy must consider the economic conditions of taxpayers and be used for the public good. This underpins the importance of fiscal ethics in Islamic economics, where the legitimacy of policies is not only determined by formal legal considerations but also substantively weighed against the basis of social justice (Hakim & Noviyanti, 2024).

The Role of the State as a Guarantor of Public Interest

Abu Yusuf's thoughts contain two main ideas: (1) the state as a public servant (*al-ra'i*), which is responsible for the welfare of the people, and (2) the active involvement of the state in the redistribution of wealth for the public good (*maslahah 'ammah*) (Su'ud et al., 2024). The state is not merely a legal arbiter; it must also play a moral role in realizing distributive justice. This function is realized through optimizing the Baitul Mal (the Islamic treasury), managing zakat (alms), and fiscal policies that favor the vulnerable. This concept provides a solid foundation for developing an ethical, participatory, and socially equitable model of an Islamic welfare state (Amani, 2023).

These findings confirm that Abu Yusuf's thinking provides both a normative and practical foundation for developing contemporary Islamic fiscal policy. The notion of distributive justice and proportional taxation not only challenges the often exploitative conventional tax system but also offers a more ethical and contextual alternative approach. The concept of accountable and transparent state finances, as implied in the management of the Baitul Mal (the Islamic trust), supervision of the *amil* (the *amil*), and public reporting, demonstrates that Abu Yusuf has progressively formulated modern fiscal governance principles within the spirit of Sharia. Efforts to protect society from excessive fiscal pressure demonstrate a strong social orientation, making this thinking relevant in responding to demands for economic protection for vulnerable groups.

In the contemporary context, Abu Yusuf's conceptual framework has significant potential for adoption by Muslim countries facing economic disruption, distributional disparities, and a deficit in public trust in fiscal institutions. The state's role as a guardian of its people's welfare, not merely a regulator, is a key component in building a just and values-based economic system. Several contemporary studies have emphasized the importance of reactualizing Abu Yusuf's principles in modern fiscal reform, aiming to create an inclusive policy model that is responsive to the needs of the people and strengthens the state's legitimacy through an orientation toward social justice (Syamsuri et al., 2020).

Formulation of an Inclusive Sharia Fiscal Policy Model Based on Abu Yusuf's Thoughts

Abu Yusuf's thoughts in the Book of Al-Kharaj can serve as a conceptual basis for building a sharia fiscal system that is not only theologically normative but also applicable in the economic context of developing countries. The four main principles of tax justice (*muqasamah*), fiscal accountability, public benefit, and fiscal ethics, serve as the foundation for formulating an inclusive sharia fiscal policy model that responds to the challenges of economic inequality and the fiscal legitimacy crisis. (Khair et al., 2024)

Pillars of the Policy Model

The concept of *muqasamah* in Abu Yusuf's thinking emphasises proportional taxes adjusted to actual output or the taxpayer's ability. Taxes should not be

exploitative, and the state should refrain from levying taxes that disadvantage people with low incomes. This principle underpins the idea of a just and non-oppressive Sharia-compliant progressive tax (Wahyuni, 2024). Furthermore, Abu Yusuf also emphasized the importance of fiscal centralization and administrative supervision to prevent the leakage and misuse of public wealth (Islam et al., 2024). This system requires professional fiscal institutions, transparent audits, and Sharia-compliant budget management. State spending is directed toward public sectors such as education, health, infrastructure, and social protection, following the principle of *maslahah* (benefit) (Nasiqoh, 2022). Fiscal ethics are enforced to prevent elite domination and ensure a balance between individual and collective interests.

Based on a review of several literature studies, it was found that Abu Yusuf's thoughts in the book *Al-Kharaj* are highly relevant to supporting a just and proportional tax system in the modern era. Abu Yusuf initiated a shift in the tax system from *wazifah* (fixed value) to *muqasamah* (proportional based on harvest yields), as a response to fiscal inequality and to ensure social justice. Nuraiman and Zainuddin's research demonstrates that the *muqasamah* system, as implemented by Abu Yusuf, exhibits substantial conformity with the principles of Land and Building Tax (PBB) in Indonesia, particularly in terms of justice, the principle of trust, and proportionality (Nuraiman & Zainuddin, 2024). Meanwhile, Suherli emphasized that the fiscal reforms offered by Abu Yusuf to Caliph Harun al-Rashid included not only the tax system but also the management of natural resources, income distribution, and a *maslahah*-based state expenditure system. Ian Rakhmawan Suherli et al., "Transformasi Pemikiran Ekonomi Abu Yusuf," *Jurnal Masharif Al-Syariah: Jurnal Ekonomi Dan Perbankan Syariah* 9, no. 204 (2024): 2064–83. This finding is reinforced by Bakir and Mustofa, who highlight eight crucial principles of Abu Yusuf's thinking, including the distribution of state revenue and transparency in fiscal management, which are considered relevant to addressing the problem of inequality and public distrust in the tax system in Indonesia (Bakir & Mustofa, 2023). Mubarok and Witro's research also concluded that Abu Yusuf's economic thinking has actual value because it positions the state as an agent of welfare through a fiscal system that is just and responsive to the people's needs (Mubarok & Witro, 2022). Furthermore, Ali added that the principle of *muqasamah*, promoted by Abu Yusuf, is very suitable for application in Indonesia's self-assessment tax system, as it dynamically takes into account the taxpayer's ability and income (Misbahul Ali, 2021). The overall results of the study indicate that Abu Yusuf's public finance principles can serve as a normative and operational basis for the development of fair, inclusive, and sustainable Sharia fiscal policies in developing countries.

Integration with *Maqāṣid al-Sharī'ah*

This formulation aligns with *maqāṣid al-sharī'ah* as a moral framework that guides fiscal policy towards the protection and benefit of the people. (Fisol, 2021) Eight areas of state expenditure are structured to support: *ḥifẓ al-dīn* (support for *da'wah* and religious education), *ḥifẓ al-nafs* (social protection and health services), *ḥifẓ al-'aql* (general education), *ḥifẓ al-māl* (protection of public wealth), and *ḥifẓ al-nasl* (family and generation welfare) (Nasiqoh, 2022). By using the *maqāṣid* as the foundation for fiscal design, this model not only addresses the practical needs of budget management but also strengthens the moral legitimacy of the Islamic economic system. Policies

aligned with the maqāṣid will maintain an orientation towards inclusive and sustainable development, enhancing the bond between the state and society (Hafizd et al., 2024).

Operationally, the Islamic fiscal policy model formulated within Abu Yusuf's framework can be visualised as a systematic flow, starting with fiscal revenues sourced from Islamic instruments, managed by professional fiscal institutions, and then distributing public spending based on the principle of *maslahah* (benefit). The following diagram illustrates the workflow of this model:

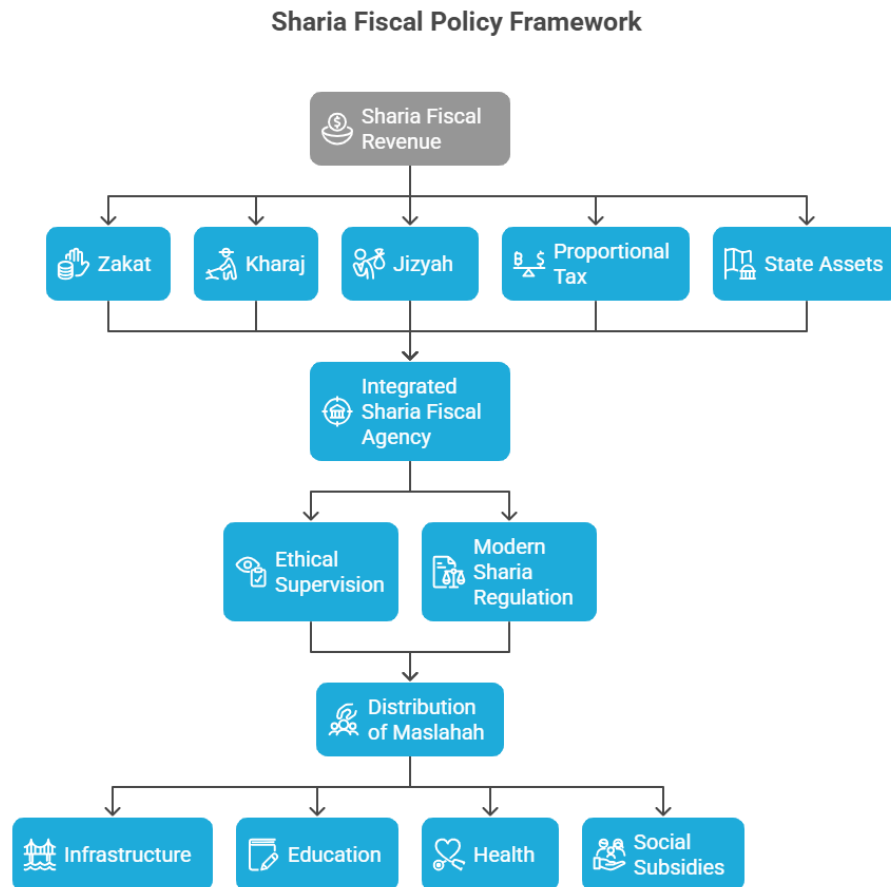


Figure 1. Operational Policy Model

The main elements in the operational model of Islamic fiscal policy based on Abu Yusuf's thinking include four interrelated basic components. First, state revenue sources must originate from Islamic fiscal instruments that are halal and fair, such as *zakat*, *kharaj*, *jizyah*, and proportional taxation based on ability (*muqasamah*), all of which are implemented under the principle of justice and reject elements of exploitation. Second, Islamic fiscal institutions are managed by a centralised body that is professional and has Islamic legitimacy, and prioritises administrative integrity and technocratic competence, as in the classical Baitul Mal model adapted to modern management principles. Third, spending policies are directed responsively to the needs of the community by allocating funds to sectors that value the public benefit (*maslahah 'ammah*), such as infrastructure development, health services, education, and social protection for vulnerable groups. Fourth, the fiscal oversight system is carried out through Islamic audits based on the principles of *hisbah* and transparency, ensuring that public funds are managed in a trustworthy and targeted manner, while also promoting social accountability and public participation in overseeing the state budget.

Relevance and Implications of the Model for Developing Countries

Developing countries currently face complex structural fiscal challenges. Issues such as a low tax base due to a large informal sector, high dependence on public debt, inefficient fiscal bureaucracy, and unequal distribution of state revenues and expenditures pose significant obstacles to achieving equitable and sustainable fiscal governance. Recent studies have shown that conventional fiscal approaches, focused on economic growth and achieving budget surpluses, often fail to address the root causes of social and distributional problems in lower-middle-income countries (Hoy & Sumner, 2021).

In this context, the Sharia-compliant fiscal policy model based on Abu Yusuf's thinking emerges as a transformative conceptual alternative. Based on the paradigm of the state's moral responsibility to its citizens, this model places values (value-based fiscal policy) as the foundation for policy formulation (Atuilik, 2025). This approach emphasizes the importance of distributive justice, the protection of the poor, benefit-based budget allocation, and trustworthy fiscal oversight—a paradigm that goes far beyond a technocratic framework (Isiaka et al., 2024).

Strategic Implications for Developing Countries

The fiscal policy model based on Abu Yusuf's thinking has several significant strategic implications for developing countries:

1. Strengthening Tax Fairness

By implementing a proportional tax system based on the taxpayer's actual capacity (*muqasamah*), the state can avoid regressive taxation schemes that have historically burdened people experiencing poverty. This model creates room for fiscal justice while enhancing the state's legitimacy in the eyes of the public (Omotoso, 2023).

2. Efficiency and Integrity of Fiscal Administration

Abu Yusuf's approach, which emphasizes fiscal centralization and direct oversight, enables the establishment of a more accountable and leak-free fiscal administration system. Implementing these principles supports improving the quality of public services and encourages the optimisation of state revenues (Singh & Singh, 2020).

3. Transformation of State Expenditure

With a welfare-based expenditure orientation, the state not only fulfills its constitutional obligations but also carries out its social function in alleviating poverty, building productive infrastructure, and developing the community's social capital (Hlásny et al., 2021).

4. Strengthening Socio-Political Legitimacy

Public trust in the state increases when fiscal management is fair, transparent, and accountable. This is particularly relevant in the context of developing countries, which frequently experience legitimacy crises due to fiscal corruption and widening social inequality (Sawadogo, 2020).

5. Responsive to Maqāṣid and SDGs

The Abu Yusuf model enables the integration of the principles of *maqāṣid al-sharīʿah* and the Sustainable Development Goals (SDGs) framework. Poverty alleviation, educational equality, and reduced inequality are shared ideals that can be achieved through welfare-oriented fiscal policies. (Mikeladze & Bedianashvili, 2024).

Thus, the relevance of Abu Yusuf's thought is not merely limited to the realm of history or classical jurisprudence but can be reformulated in an applicable manner as a conceptual and normative foundation for inclusive fiscal reform. This model positions the state not merely as a technocratic entity, but as a moral, social, and developmental agent responsible for justice and collective well-being (Yameogo & Dauda, 2020).

Discussion

Abu Yusuf's thoughts in the Book of Al-Kharaj provide fundamental contributions to the formulation of a just and benefit-oriented Islamic fiscal system. Based on the findings of this study, four main principles *muqasamah* (proportional taxation), fiscal accountability, spending for the benefit of the people, and anti-tax exploitation create an Islamic public finance system that is not only theologically normative but also relevant in responding to contemporary challenges in developing countries.

First, the principle of distributive justice and proportional taxation (*muqasamah*) rejects an exploitative fiscal approach and replaces it with a system tailored to the taxpayer's actual capabilities. As explained by Irkhami, *muqasamah*, in its classical context, refers to a form of state social responsibility that adjusts the fiscal burden based on actual productivity. This is contextual for the agricultural sector and the informal economy in developing countries, which are often beyond the reach of conventional fixed tax systems (Irkhami, 2019).

Second, Abu Yusuf strongly emphasised the principle of fiscal accountability through his proposal for centralisation and strict oversight of the tax apparatus. In a historical study by Nurpalah and Nurdin, the fiscal reforms implemented by Umar bin Abdul Aziz demonstrate similar principles, with non-Shariah taxes abolished and zakat management modernized and made transparent (Nurpalah & Nurdin, 2025). This demonstrates the continuity of values between Abu Yusuf and practical policies in government that uphold justice and fiscal efficiency.

Third, public expenditure based on the public interest (*'āmmah*) is a key principle in Abu Yusuf's framework. In his view, the state is responsible not only for collecting funds but also for distributing them for the public good. Rosana, in her research, states that socially based public expenditures, such as irrigation and social assistance, form the foundation of the Islamic welfare state (Rosana, 2023). This aligns with the vision of Umar bin Abdul Aziz, who directed zakat to systematically and evenly fulfill the needs of eight groups of *mustahik* (Nurpalah & Nurdin, 2025).

Fourth, the rejection of exploitative fiscal levies is a critical point in Abu Yusuf's thinking. He emphasized the need for an ethical foundation in tax policy to prevent structural injustice. This thinking is reinforced by Sharjeel's research, which highlights the importance of social justice values within Islamic economic structures. They demonstrate that ethical norms in the Quran, such as those in Surah Al-Baqarah, can serve as a moral foundation to prevent elite domination of public economic resources (Sharjeel et al., 2021).

The development of a sharia-compliant fiscal policy model based on Abu Yusuf's thinking is not only a historical reconstruction but also an alternative framework for inclusive fiscal policy. This model encompasses a social justice-based tax collection system, transparent fiscal administration, public spending oriented toward the welfare of the people, and supervision based on the principle of *hisbah* (the principle of *hisbah*).

This has proven relevant in addressing issues facing developing countries, including high income inequality, inefficient fiscal bureaucracy, and a fiscal legitimacy crisis caused by corruption (Irkhami, 2019).

Thus, this discussion demonstrates that Abu Yusuf's thoughts, if applied contextually, can serve as a normative and operational basis for fiscal policy reform in Muslim and non-Muslim countries seeking a new direction in managing public finances based on the principles of justice and sustainability.

D. CONCLUSION

The results of this study confirm that the Kitab al-Kharaj by Abu Yusuf offers fiscal principles that are not only normative-historical but also applicable to answer the fiscal challenges of today's developing countries. The analysis indicates that implementing a proportional tax system (*muqasamah*) has the potential to serve as the basis for fairer tax reform, particularly in the agricultural and informal economic sectors, which have been less accessible under modern fiscal policies. The principles of accountability and integrity in the management of public funds, emphasized by Abu Yusuf, are relevant to improving state financial governance, strengthening fiscal legitimacy, and restoring public trust in tax institutions.

The study also found that a *maqashid al-sharia*-based fiscal policy orientation, which combines technical efficiency, distributive justice, and social sustainability, can serve as a framework for fiscal reform that aligns with the values of justice and public service. The fundamental difference in this study compared to the previous one lies in the effort to integrate ethical integrity and practical feasibility into an integrated Sharia fiscal policy model, so that taxes are positioned not only as an instrument of state coercion, but also as a means of public service and justice redistribution.

The following development recommendation is to conduct a trial application of the *muqasamah* principle in the national tax system, utilizing digital technology and integrated taxpayer data. Comparative studies of Muslim countries are also crucial for understanding the adaptation of Abu Yusuf's principles to various legal systems and fiscal bureaucracies, as well as for formulating a cross-cultural framework of fiscal justice. Thus, Abu Yusuf's thoughts can serve as a strategic foundation for the development of public policies that are more humane, just, and responsive to global fiscal challenges.

Based on the study's results, it is recommended that the *muqasamah* principle be applied as a fair, proportional tax model for the agricultural and informal economy sectors, accompanied by measures that strengthen accountability through budget transparency, periodic reporting, and open audits. The use of digital technologies and integrated databases needs to be optimized to enhance fiscal efficiency and inclusion. Comparative studies across Muslim countries can enrich the adaptation of Abu Yusuf's principles to legal and bureaucratic contexts. Every fiscal policy should be based on *maqashid al-sharia*, ensuring it is technically practical, fair, and oriented towards the welfare of the community.

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