

Proportion of Base and Purpose in Khoums Tax with Emphasis on Khoums Verse and its Generalization on its Examples in Narrations

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DOI: 10.22096/esp.2023.135917.1510

Received Date: 03/07/2021 - Accepted Date: 11/05/2022

Abstract

Assuming that khoums is a financial obligation and has been imposed by God in relation to the Islamic state, its purpose and basis must be commensurate. Items such as unexpected incomes and treasure, which are examples of khoums, are more compatible with the aim of changing behavior and distributing income rather than financing, but tax bases similar to business income and mining for financing and redistribution of income are more consistent.

This article follows its discussion based on the following three assumptions:

1-Khoums is a type of tax, all instances of khoums are subject to a tax base called booty.

2-The title of booty is applicable to all the examples mentioned in the narrations.

3-This article also deals with the issues of what is meant by booty in the verse of Khoums? What is the purpose of this tax? What is the relationship between the base and the purpose of the khoums tax? And then he concludes that if the meaning of booty in the verse of khoums is profit, net benefit (without cost and hardship) or unexpected benefit, then the goal is more appropriate to this tax base, an allocation and distribution goal than a goal Financing.

Keywords: Tax; Khoums; Tax Objectives; Tax Base.

JEL Classification: K19, P43, H31, H29, H20, H24, H21, P34, P40.

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