



Fiscal Policy in the Spectrum As-Shari'ah Maqashid: Study of Al-Syatibi Thinking in the Book of Al-Muwafaqat

Akmal Ihsan¹, Farma Andiansyah²

^{1,2} Islamic Economics Master Study Program Sunan Kalijaga State Islamic university in Yogyakarta
e-mail: akmalihsan13@gmail.com

ARTICLE INFO

Article History:

Received October 02, 2021
1st Received in revised form March 03, 2022
2nd Received in revised form 21 April 2023
Acceptance on May 02, 2023
Available online on June 30, 2023

Keywords:

fiscal policy, maqashid syariah, al-syatibi, al-muwafaqat

ABSTRACT

This study aims to determine fiscal policies in the spectrum of *Maqasid Syariah* al-Syatibi. The type of research used is qualitative research with the case study method, namely by reviewing various references that have developed in the biography, history and writing of al-Syatibi in the al-Muwafaqat book. The result of this research is that in determining the fiscal policy of a country, it must be based on benefit, namely as the principle of public policy governance, Fiscal Policy for the welfare of the people, and taxation as the concept of economic equity. According to Al-Syatibi in al-Muwafaqat, none of Allah SWT's laws have no purpose because a law that has no purpose is the same as imposing something that cannot be implemented.

1. Introduction

One of the important policies in a country is fiscal policy, in which the government plays an important role in regulating economic activities in order to maintain the stability and welfare of its people so that it can help overcome poverty and unemployment problems. At the very least, the function of the government in the national economy is to make efforts to increase the efficiency of the national economy, improve justice with regard to income distribution between groups in society, strive for economic stability and regulate state income and expenditure.

Faturrahman, in his research, said that the objective of fiscal policy is to support the national economy, such as production, consumption, investment, job opportunities, and price stability. This theory means that state finances are not only important to finance routine government tasks but also as a "means" to achieve development goals, economic growth, stability and income distribution (Faturrahman, 2012).

The state also plays a vital role in regulating economic policies that are built on the principles of *maqasid syariah* or for the benefit and welfare of the people, and this principle is the past achievements of Islamic civilization (Karim, 2004). One of the Islamic economist thinkers, Al-Syatibi, is a *mujaddid fi al-Islam*. In his work *al-Muwafaqat*, he systematically

introduces the theory of *maqasid al-sharia*. The theory was *maqashid*, later elaborated further by many Muslim scholars in various dimensions. This theory of *maqashid* has very high acceptability among Muslims in general and has received a lot of welcome and a place in *Islamic studies* in particular, including economics.

The success of fiscal policy is expected, as in the time of the Caliph Umar bin Abdul Aziz, to attain a nation's economic objectives. When examined, it can be seen that the secret of Umar bin Abdul Aziz is a policy based on *maqasid shariah*. (Zatadini, 2018) *Maqashid syariah* is essential in Islamic economics and occupies a very important place in determining law. Many new things have emerged that have not been included in the jurisprudence. This *maqashid* is the main way to determine law. (Tariquddin, 2014) So if it is studied more deeply, the *maqashid shariah* aims to benefit.

With regard to *maslahah*, this research is very interesting to study more deeply about fiscal policy in the spectrum of *maqasid shariah* al-Syatibi. The type of research used in this writing is qualitative research with the method of *case study* by reviewing various references that have developed in biography, history and the writing of al-Syatibi in the book *al-Muwafaqat*.

2. The Biography of Al-Syatibi

Al-Syatibi, whose full name is Abu Ishaq bin Musa bin Muhammad Al-Lakhmi Al-Gharnati Al-Syatibi, is a Muslim scholar whose background is not widely known. What is clear, he comes from the Lakhmi Arab tribe. The name was Al-Syatibi is attributed to the area of origin of his family, Syatibah (Xatiba or Jativa), which is located in eastern Spain (Abdul Aziz, 1996). Al-Syatibi was raised and received all of his education in the Christian capital of Granada, which was the last stronghold of Muslims in Spain. Its easy times coincided with the reign of Sultan Muhammad V Al-Ghani Billah, which was the golden age of local Muslims because Granada became the center of scientific activity with the establishment of the University of Granada (Adiwarman, 2017).

The scientific atmosphere that developed well in the city greatly benefited Al-Syatibi in studying and developing it in the future. In pursuing his intellectual development, this Maliki-based figure has studied various sciences, both in the form of *'ulum al-wasa'il* (method) and *'ulum maqasid* (essence and essence). Al-Syatibi started his scientific activities by studying and deepening Arabic from Abu Abdillah Muhammad ibn Fakhar al-Biri, Abu Qasim Muhammad ibn Ahmad Al-Syatibi, and Abu Ja'far Ahmad al-Syaqwari. Furthermore, he studied and deepened the hadiths from Abu Qasim ibn Bina and Syamsuddin al-Tilimsani, knowledge of kalam and philosophy from Abu Ali Mansur Al-Zawawi, the science of *ushul fiqh* from Abu Abdillah Muhammad bin Ahmad al-Miqarri and Abu Abdillah Muhammad bin Ahmad al-Syarif al-Tilimsani, literary knowledge from Abu Bakr al-Qarsyi al-Hasymi, and shared other knowledge, such as *astronomy, mantiq and debate*. Besides meeting in person, he also made correspondence to improve and develop his knowledge, such as sending a letter to a *Sufi*, Abu Abdillah ibn Ibad al-Rundi (Chamid, 2017).

Despite studying and deepening various sciences, Al-Syatibi was more interested in learning Arabic and especially *ushul fiqh*. His interest in *ushul fiqh* is because, according to him, the methodology and philosophy of Islamic *fiqh* are factors that determine the strengths and weaknesses of *fiqh* in responding to social change (Khalid, 1996). After obtaining adequate knowledge, Al-Syatibi developed his scientific potential by teaching it to the next generation, such as Abu Yahya ibn Asim, Abu Bakr Al-Qadi and Abu Abdillah Al-Bayani. Besides that, he also inherited scientific works, one of which is *al-Muwafaqat fi Ushul al-Syariah*. Al-Syatibi died on the 8th of Sha'ban 790 H or 1338 AD (Adiwarman, 2017).

3. Kitab *Al-Muwafaqat* and Maqasid Shariah

a. Book of At a Glance *Al-Muwafaqat*

Initially book *al-Muwafaqat* was entitled *al-Ta'rif bi Asrar al-Taklif* because it reveals the secrets behind the *taklif* law. However, Imam Syathibi felt it did not fit this name until one day, and he had a dream. In this dream, Imam Syathibi met one of his shaykhs. Both of them walked and talked carefully. Then the teacher said to Imam Syathibi: "Yesterday, I dreamed that you were carrying a book that you created yourself. Then I asked you about the title of the book, and you said that the title was *al-muwafaqat*. I then asked again the meaning, and you answered that you were trying to reconcile the two schools of thought, namely Maliki and Hanafi". After that dream, Imam Syathibi replaced it with the name *al-Muwafaqat* (Asy-Syatibi, t.th).

This book became known in Egypt when Muhammad Abduh visited Tunisia in 1884 AD. Since that visit, Abduh then introduced him to Egypt and immediately printed twice, the first by Muhammad Muhyiddin Abdul Hamid (printed by Maktabah Shabih in Egypt in 1969 A.D.) and the second by Shaykh Abdullah Darraz (printed by alMaktabah al-Tijariyyah al-Kubra in Egypt without a printed year). (Kasdi, 2014) Among the scholars who played a very important role in popularizing this book were Muhammad Abduh and his student Muhammad Rasyid Ridha and Rasyid Ridha's student, Abdullah Darraz.

In the *al-Muwafaqat* book, al-Syatibi tries to bring together the Maliki school and the Hanafi school. He raised the position of Imam Malik and made Abu Hanifah equal to the position of Imam Malik. This book consists of 4 chapters, but in terms of theme, it is divided into five parts, namely *Al-Muqaddimah*, *Al-Ahkam*, *Al-Maqashid*, *Al-Adillah*, *Al-Ijtihad wa at-Tajdid* (Asy-Syatibi, t.th). In this section, the speaker will focus on *maqasid shariah* al-Syatibi.

b. *Maqashid Shariah* al-Syatibi

As the main source of Islam, the Koran contains various teachings. According to Abdul Wahab Khallaf in Adiwarmar Karim's book: "Ulama divide the contents of the Koran into three major parts, namely *aqidah*, morals, and shari'ah. *Aqidah* is related to the basics of faith morals relating to ethics, and shari'ah relates to various aspects of law that arise from *aqwal* (words) and *af'al* (actions). The last group (shari'ah), in the systematics of Islamic law, is divided into two things, namely worship or *habl min Allah* and muamalah or *habl min nas*." (Karim, Islamic Economic Thought, 2017). According to Fazlurrahman in the book Nur Chamid, defines *maqasid al-sharia*, namely in language, *Maqasid al-Syatibi* consists of two words, namely *maqasid* and *al-shari'ah*, which means the path to a water source, it can also be said to be the way to the main source of life. (Chamid, 2017) According to the term, al-Syatibi stated, "Actually, the *Shari'ah* aims to realize the benefit of mankind in the world and the hereafter" (Ishaq, 2004).

From this understanding, it can be said that the purpose of Sharia, according to al-Syatibi, is the benefit of humanity. He further said that none of Allah SWT's laws have a purpose because a law that has no purpose is the same as imposing something that cannot be implemented. Indifference, in this case, is defined as everything related to human sustenance, fulfillment of human life, and the acquisition of what is demanded by its emotional and intellectual qualities, in an absolute sense.

Al-muwafakat al-Syatibi divides *maqashid* into two, namely *qashdu al-syari* '(God's purpose) and *qashdu al-mukallaf*(goal *mukallaf*'s). Then he divided the *qashdu syari* 'into four kinds. First, *qashdu al-syari 'fi wadh'i al-syari'ah*; second, *qashdu al-syari 'fi wadh'I al-syari'ah li al-ifham*; third, *qashdu al-syari 'fi wadh'i al-syari'ah li al-taklif bi muqtadhaha*; fourth, *qashdu al-syari 'fi dukhuli al-mukallaf the throne of ahkami al-syari'ah*. Whereas thesection *qashdu al-mukallaf*, Syatibi did not mention the kinds (Ishaq, 2004).

This discussion is discussed in juz II to completion. According to Imam Syathibi, Allah sent down the Shari'a (the rule of law) for nothing other than to take advantage of

and avoid obedience (*jalbul mashalih wa dar'ul mafasid*). In simpler language, the legal rules that Allah determines are only for the benefit of humankind itself. Syathibi then divided this maslahat into three important parts, namely *daruriyyat* (primary), *hajiyyat* (secondary) and *tahsinat* (tertiary).

Maqashid or *maslahat daruriyyah* is something that must exist in order to realize the benefit of Religion and the world. If this does not exist, it will cause damage and even loss of life and life such as eating, drinking, praying, praying and other acts of worship. Which includes the maslahah or *maqasid daruriyyat* there are five, namely: Religion (*al-din*), soul (*al-nafs*), descent (*an-nasl*), property (*al-mal*) and sense (*al-aql*) (Asy-Yathibi, t.th).

The following describes the five main elements of human beings. (Rahmawati, t.th)

- a. Maintaining Religion (*hifz al-din*) for individuals is *ad-din* related to the prayers of a Muslim and Muslimah, defending Islam from false teachings, and defending Islam from attacks by those who have faith in other religions.
- b. Maintain the soul (*hifz al-nafs*). In Islam, the human soul is something very valuable and must be guarded and protected. A Muslim is prohibited from killing others or himself. Surah al-Isra (17): 33, reads:

وَلَا تَقْتُلُوا النَّفْسَ الَّتِي حَرَّمَ اللَّهُ إِلَّا بِالْحَقِّ وَمَنْ قَتَلَ مَظْلُومًا فَقَدْ جَعَلْنَا لَوْلِيَّهِ
سُلْطٰنًا فَلَا يُسْرِفُ فِي الْقَتْلِ إِنَّهُ كَانَ مَنْصُورًا

Means: " And slay not the life which Allah hath forbidden save with right. Whoso is slain wrongfully, We have given power unto his heir, but let him not commit excess in slaying. Lo! he will be helped.

- c. Maintaining Intellect (*hifz al-'Aql*). What distinguishes humans from animals is reason because reason must be guarded and protected. Islam forbids us to corrupt our minds by drinking alcohol and so on.
- d. Maintaining the family/lineage (*hifz al-'Ird*). Maintain lineage by marrying religion and the State,
- e. Maintaining Property (*hifz al-Mal*). Property is very important and valuable, but Islam prohibits obtaining property illegally, by taking other people's property by stealing or corruption. Like the sound of Surah al-Baqarah/2, paragraph 188:

وَلَا تَأْكُلُوا أَمْوَالِكُمْ بَيْنَكُمْ بِالْبَاطِلِ وَتُدْلُوا بِهَا إِلَى الْحُكَّامِ لِتَأْكُلُوا فَرِيقًا مِّنْ
أَمْوَالِ النَّاسِ بِالْإِثْمِ وَأَنْتُمْ تَعْلَمُونَ

Meaning: " And eat not up your property among yourselves in vanity, nor seek by it to gain the hearing of the judges that ye may knowingly devour a portion of the property of others wrongfully.

There are two ways to maintain the five main elements (Kasdi, 2014)

1. In terms of existence (*min nahiyati al-wujud*), namely by protecting and maintaining things that can perpetuate its existence.
2. From the non-existent point of view (*min nahiyati al-'adam*), that is, by preventing things that cause their absence.

4. Fiscal Policy in Islamic Economic Thought Fiscal

The policy is the government's steps to make changes in the tax system or in spending with a view to overcoming the economic problems at hand. Fiscal policy includes the steps the government takes to make changes in the field of taxation and government spending with a view to affecting aggregate (overall) spending in the economy (Sukirno, 2010). Mustafa Edwin Nasution et al. also explain fiscal policy, where fiscal policy can be interpreted as government steps to make changes in the tax system or spending (in a macro concept, it is called

government expenditure) (Mustafa Edwin Nasution, 2006). So, a conclusion can be drawn: fiscal policy is a step or policy taken by the government to regulate state income and expenditure.

Fiscal policy instruments refer to the state revenue and expenditure budget or so-called APBN. Through this element, the focus is on State revenues and expenditures that the government can regulate through fiscal policy. This policy is carried out to manage and direct the country's economic conditions towards a better and more prosperous direction (Serenata, 2019).

The following is the data on Indonesia's state revenue and expenditure budget for 2015-2019:

Year	Revenue State	State Expenditure
2015	Rp. 1.793,6 Trillion	Rp. 2.039,5 Trillion
2016	Rp. 1.822,5 Trillion	Rp. 2,095,7 Trillion
2017	Rp. 1,750,3 Trillion	Rp. 2,080,5 Trillion
2018	Rp. 1,849,7 Trillion	Rp. 2,220,7 Trillion
2019	Rp. 2.165,1 Trillion	Rp. 2,461.1 Trillion

Source: Kemenkeu.go.id/apbn

Referring to Indonesia's state revenue and expenditure budget, there are several instruments related to fiscal policy, namely: (Economy, 2018)

1. Public Budget

Budget A public budget is a document that describes the financial condition of an organization, which includes information on income, expenditure and activities. Public sector budgeting is related to the process of determining the amount of the allocation of funds for each program and activity in monetary units (Mardiasmo, 2009). According to Sumarsono, budgeting is a process or method for preparing a budget at a very complicated stage. It contains strong political nuances because it requires discussion and ratification from people's representatives in parliament consisting of various representatives of political parties. In the public sector, the budget must be informed to the public to be criticized, discussed and given input (Sumarsono, 2009). The public sector budget is an instrument of accountability for the management of public funds and the implementation of programs financed with public money.

Based on the Regulation of the Minister of Home Affairs (Permendagri) No. 13 of 2006, unified budgeting is the preparation of an integrated annual financial plan for all types of expenditure in order to carry out government activities based on the principle of achieving efficiency in the allocation of funds.

2. Taxation

According to Markhumah, in his research, taxes contribute 85% of all state income. Taxes, in this case, have a very important role in a country because, without taxes, state life can never operate smoothly and well. In terms of developing existing infrastructure, education, and the health sector, subsidies for fuel (fuel oil), as well as salaries of all state officials and civil servants, as well as the construction of public facilities, all funds come from taxes paid (Markhumah, 2019). The manifestation of state obligations is one of them from paying taxes because it is one of the roles of taxpayers directly and jointly carrying out tax obligations for state financing and national development.

3. Public Expenditure

Expenditure Public or government spending reflects the government's policies. If the government has established a policy to purchase goods and services, government spending reflects the costs that the government must incur to implement the Policy (Mangkoesebroto, 1994).

4. Public Debt Public

Debt, or so-called foreign debt from a material aspect, is an inflow of capital from outside into the country, which can increase existing capital in the country. The formal

aspect defines foreign debt as revenue or provision that can be used to increase investment to support economic growth. So, based on the aspect of its function, foreign loans are an alternative source of financing needed for development (Rivai, 2016). With the existence of foreign debt as an alternative to financing development, it is hoped that it can increase the amount of domestic savings and be able to spur investment, which in turn can increase economic growth.

Fiscal policy is a policy that must and must exist in a country. Referring to *al-Muwafaqat al-Syatibi*, something that must exist is included in the category of *daruriyyat*, which will cause big problems if it does not exist or if its management is not carried out properly and correctly because this involves the benefit of the community, nation and state.

The management of state income and expenditure is the most important part to note. The office holders, in this case, must know the concept of *maqasid syariah al-Syatibi* for the sake of creating benefit for the community. One of them is *maqasid daruriyyat*, such as choosing Religion (*al-din*), soul (*al-nafs*), descent (*an-nasl*), property (*al-mal*) and sense (*al-aql*).

5. Fiscal Policy in the Sharia Maqasid Spectrum

According to al-Syatibi, the goal of Sharia is beneficial. Al-Syatibi said that none of Allah SWT's laws have a purpose because a law that has no purpose is the same as imposing something that cannot be implemented (Asy-Syatibi, t.th).

1. Benefit as a principle of public policy governance Public.

The policy is a part that must exist in a country, and this policy can be said as a primary need or, in the language of al-Syatibi, the need of *dharuriyat*. Public Policy is the most crucial part to consider in this case, government management in managing the country because it supports the welfare of its people. Good governance will produce good things and vice versa.

Based on the book *al-Muwafaqat*, al-Syatibi divides masalah *dharuriyat* into five parts, namely (a) maintaining Religion (*hifz al-din*), (b) maintaining the soul (*hifz al-nafs*), (c) maintaining reason (*hifz al-'Aql*), (d) maintaining family/lineage (*hifz al-'Ird*), and (e) maintaining property (*hifz al-mal*) (Asy-Syatibi, t.th).

The office holders, in this case, the government, Religion must be instilled in the deepest base of the heart, namely by continuing to draw closer to Allah. Because if Religion is good, then others will be good too. Managing Public Policy is not an easy job. Obstacles in managing the country, such as taxation, state spending, public debt and so on, of course, must be full of caution and vigilance. Many cheatings occur in public management even though, in fact, they are from Islam itself, namely paying attention to the benefit. This *maqasid* indicates the weakness of faith or Religion so that they cannot control their desire to commit fraud (corruption). Therefore, Religion is a fundamental part that must be well-planted in oneself.

Apart from Religion, caring for the human soul is something very valuable and must be guarded and protected. A Muslim official is prohibited from killing other people or himself, meaning that he does not commit crimes or cheat in managing public property because that will have an impact on himself and, of course, on the wider community. If it is drawn from the government side, *hifdz an-nafs* can also invite Muslims to fulfill basic needs in order to maintain the survival of fellow Muslims.

Likewise with reason, as in surah *at-tiin* (Q.S. The Fig) verse 4, "In fact we have created humans in the best possible form." Humans are perfect creatures because of their Intellect, and this reason is what distinguishes humans from animals or other creatures, including angels. But in the next verse, "Then we returned him to the lowest possible place (hell), except those who believe and do righteous deeds; So for them, the reward is never cut off" (At-Tiin: 5). This verse is a warning for humankind to be able to choose their wits well. In managing a country, the

government must have sound and good sense, namely by thinking about how to manage the country well so that it can go forward and go international, not the other way around, thinking about how to take advantage of the wrong way.

The protection of Islam for offspring is by requiring Marriage and prohibiting adultery, determining who cannot be married according to the guidelines that Muslims have, namely the Quran and Hadith, and how the Marriage is carried out and what conditions must be met, so that Marriage is considered valid and mixing between two people of different types is not considered valid. It is a legal descendant of his father (Prawiro, 2013). This verse keeps the habit and will later have an impact on the mentality of the youth, who, if released, will run wild and cause damage to the nation. So Muslim governments need to pay attention to their people to jointly care for their offspring so that they can bring good changes to their nation and country.

In a country, managing property is very important and valuable, but Islam prohibits obtaining property illegally by taking other people's property by stealing or corruption. As Allah's warning in Surah an-Nisa verses 29-32, "*O you who believe, do not evilly eat each other's wealth, except by way of commerce that applies equally to you. and do not kill yourselves. Indeed, Allah is Most Merciful to you*" (Surah An-Nisa: 29-32). In addition, the government must also pay attention to spending on assets, such as public spending and so on. And the government must also be wise in conducting state spending.

2. Fiscal Policy for the Welfare of the People

The implementation of fiscal policy is constructive and integrated in development. Fiscal reallocation as a determinant of economic growth and development is the most influential thing in various government programs in a certain period. Fiscal has an important role in the dynamics and constellation of the nation's economy. Fiscal balance and order trigger the succession of government work programs, especially those related to crucial aspects of people's lives. A strategic policy is needed to determine fiscal reallocation for community welfare and to promote better national economic growth (Abdullah H., 2014)

Adam Smith, in Ahmad Ma'ruf and Latri Wihastuti, said that in supporting economic growth, the function of government is maintaining domestic security and defense, administering justice, and providing goods that are not provided by the private sector. These functions are the responsibility of the government in fulfilling them in order to ensure security and order for the community, treatment wisely and fairly and the provision of infrastructure and development. The government does this through fiscal policy, namely the regulation of state income and expenditure, which is solely for the welfare of the community (Ahmad, 2008).

The strategy in the formulation of fiscal policy is directed at providing room for the implementation of a measured fiscal stimulus policy that will accelerate economic growth and improve the equitable distribution of development results nationally while maintaining fiscal sustainability. The steps include (1) providing fiscal incentives for strategic economic activities; (2) encouraging infrastructure development; (3) improving the performance of BUMN in supporting infrastructure development, empowering cooperatives, micro, small and medium enterprises, and (4) utilizing debt for productive expenditure (Ministry of Finance, 2014).

Fiscal policy has a main function, namely the function of allocation, distribution and stabilization (Ahmad, 2008). Based on the concept of *maslahah al-Syatibi*, the function of allocation is to provide goods, and the process of realization of these goods must be in accordance with their needs and allocations. Meanwhile, the distribution function is to ensure the fulfillment of people's needs for their needs and to ensure a good, fair and equitable distribution of income. The distribution must ensure the fulfillment of all the needs of the community, as the slogan we know, namely by the community, from society and for the community. Meanwhile, the function of stabilization is to control and maintain job opportunities.

3. Taxation as an economic equality concept

Tax is basically a process of transferring payments from taxpayers to support government financing and spending in development. Through taxes, it will be possible to optimize state revenue that comes from domestic capacity in financing development. In this regard, taxes are one of the sources of state revenue, which is very important for national development. Every year, the government budget always tries to increase tax revenue in order to finance the implemented development. The greater the state revenue from taxes, the greater the state's financial capacity in financing development. Conversely, the smaller the state revenue from taxes, the smaller the state's ability to finance its development (Mukhlis, 2011).

Al-syatibi argues that tax collection must be based on *maslahah* as taught by his predecessors, Imam al-Ghazali and Ibn al-Farra'. He argued that the public interest or common cause is the responsibility of all levels of society. Achieving common *maslahah* requires assistance from people who are more to those who are in need, such as assistance from the rich for the poor. In order to facilitate and even out the distribution of assets, the government is allowed to build a *baitu-l- Maal* which is tasked with collecting taxes from various parties (Chamid, 2017).

Taxes are levied in various forms, such as income tax, sales tax, land and building tax, and so on. In the system and tradition of Islamic leadership, the most important thing in taxation is the benefit, namely the distribution factor, which must be built on the principle of equalization and neutrality in society so that there are no parties in it.

So, from an Islamic perspective, in terms of state revenue, in this case, taxation and state spending, we must pay attention to the common good, both from the government itself and the community. Because the purpose of human life is to get benefits in this world and the hereafter, and that is part of a religious obligation.

6. Conclusion

Al-Syatibi is known as a prolific scholar to make scientific works. He has many writings which are very useful until now. Some of his scientific works are *al-Muwafaqat*, *al-Tisham*, *al-Majalis*, *al-Khulashah*, and *Unwan al-Ittifaq fi 'Ilm al-Isytiqaq*.

The thoughts of *al-Syatibi* in the book *al-Muwafaqat* regarding *maqasid as-shariah* refer to benefit, where the benefit is divided into three levels, namely *maslahah daruriyyat*, *maslahah hajiyat*, and *maslahah tahsiniyyat*, or in today's era we know it as primary, secondary, and tertiary needs. *Maqashid* or *maslahat daruriyyah* is something that must exist in order to realize the benefit of Religion and the world. If this does not exist, it will cause damage and even loss of life and life such as eating, drinking, praying, praying and other acts of worship. Yang termasuk *maslahat* atau *maqashid dharuriyyat* ini ada lima yaitu: agama (*al-din*), jiwa (*al-nafs*), keturunan (*an-nasl*), harta (*al-mal*) dan aqal (*al-aql*).

Fiscal policy is a step taken by the government to regulate state income and expenditure. Fiscal policy refers to the state revenue and expenditure budget or so-called APBN. Fiscal policy instruments such as public budgets, taxation, public spending, and public debt must be managed properly on the basis of *maqashid as-sharia al-Syatibi* so that they can benefit society in a nation and country with good management. It is hoped that the government can optimize state revenues while maintaining the investment climate, spending efficiency and increasing productive spending to support priority programs, as well as encouraging efficient, innovative and sustainable financing.

7. References

- Abdullah, B. (2010). *Peradaban Pemikiran Ekonomi Islam*. Bandung: Pustaka Setia.
- Abdullah, H. (2014). Reallocation Fiscal Policy: Implications For Enhancing Human Capital And Infrastructure Development On Economic Growth And Welfare Society. *Jurnal Bina Praja*, 120.
- As-Sudani, A. (t.th). *Nailu al-Ibtihaj bi Tahwir adDibaj*. Beirut: Dar al-Kutub al-'Ilmiah.
- Asy-Yathibi. (t.th). *Al-Muwafaqat fi Ushul al-Ahkam*. Beirut: Dar al-Kutub al-'Ilmiah.
- Chamid, N. (2017). *Jejak Langkah Sejarah Pemikiran Ekonomi Islam*. Yogyakarta: Pustaka Belajar.
- Departemen Dalam Negeri. (2006). Peraturan Menteri Dalam Negeri Nomor 13 tahun 2006 tentang Pedoman Pengelolaan Keuangan Daerah.
- Ekonomi, D. (2018, November). *Lima contoh instrumen kebijakan fiskal dan penjelasan lengkap*. Retrieved from dosenekonomi.com: <https://dosenekonomi.com/ilmu-ekonomi/contoh-instrumen-kebijakan-fiskal>
- Faturrahman, A. (2012). Kebijakan Fiskal Indonesia dalam Perspektif Ekonomi Islam: Studi Kasus dalam Mengentaskan Kemiskinan. *Jurnal Ekonomi dan Studi Pembangunan*.
- Gilarso. (2004). *Pengantar Ilme EKonomi Makro*. Yogyakarta: Kanisius.
- Ishaq, A.-S. A. (2004). *al-Muwafaqat fi Ushuli al-Syariah*. Beirut: Al-Kotob Al-Ilmiah.
- Karim, A. (2008). *Sejarah Pemikiran Ekonomi Islam*. Jakarta: PT RajaGrafindo Persada.
- Karim, A. A. (2004). *Sejarah Pemikiran Ekonomi Islam*. Jakarta: PT RajaGrafindo Persada.
- Karim, A. A. (2017). *Pemikiran Ekonomi Islam*. Depok: PT Rajagrafindo.
- Karim, A. (Jakarta). *Sejarah Pemikiran Ekonomi Islam*. 2008: PT RajaGrafindo Persada.
- Kasdi, A. (2014). Maqashid Syari'ah Perspektif Pemikiran Imam Syatibi dalam Kitab AL-Muwafaqat. *Yudisia*.
- Kemenkeu.go.id/apbn 2015-2019.
- Mangkoesebroto, G. (1994). *Kebijakan Ekonomi Publik Di Indonesia : Substansi dan Urgensi, cetakan pertama*. Jakarta: P.T. Gramedia Pustaka Utama.
- Mardiasmo. (2009). *Akuntansi Sektor Publik*. Yogyakarta: BPFE.
- Markhumah, U. (2019). Pengaruh ketegasan Sanksi Pajak, Pengetahuan Pajak, Tax Amnesty, Pelayanan Fiskus, Reformasi Perpajakan terhadap Kepatuhan Wajib Pajak. *The 9th University Research Colloquium 2019*, 191.

- Ma'ruf, Ahmad dan Wihastuti, Latri. 2008. Pertumbuhan Ekonomi Indonesia: Determinan dan Prospeknya. *Jurnal Ekonomi dan Studi Pembangunan*. 9 (1). April: 44-55. Ma'ruf.
- Masud, M. K. (1996). *Filsafat Hukum Islam: Studi tentang Hidup dan Pemikiran al-Syatibi* . Bandung: Penerbit Pustaka.
- Mukhlis, T. H. (2011). Pentingnya Kepatuhan Pajak dalam Meningkatkan Kesejahteraan Hidup Masyarakat . *Repository*, 2.
- Mustafa Edwin Nasution, e. a. (2006). *Pengenalan Eksklusif Ekonomi Islam*. Jakarta: Kencana.
- Prawiro, A. M. (2013). Manhaj Islam. Retrieved Februari 9, 2017, from Maqashid As-Syariah (Tujuan Hukum Islam): http://majelis_penulis.blogspot.co.id
- Rahmawati. (t.th). *Maqashid Al-Syari'ah dalam Ekonomi Islam*. t.c.
- Republik Indonesia. (2014). Nota Keuangan dan Rancangan Anggaran Pendapatan dan Belanja Negara Tahun Anggaran 2014. Jakarta: Kementerian Keuangan RI.
- Ridha, M. R. (t.th). *Mukaddimah Kitab al-I'tisham*. Dar Kutub al-Araby.
- Rivai, A. I. (2016). Analisis Pengaruh Utang Luar Negeri, Penanaman Modal Asing dan Ekspor terhadap Produk Domestik Bruto di Indonesia Periode 2005-2014 . *Kajian Ekonomi dan Kebijakan Publik* , 21.
- Serenata. (2019). *Belajar Kebijakan Fiskal Ekonomi*. Retrieved from Quipper.com:<https://www.quipper.com/id/blog/mapel/ekonomi/kebijakan-fiskal>.
- Sukirno, S. (2010). *Pengantar Teori Makro Ekonomi* . Jakarta: P.T. RajaGrafindo Persada.
- Sumarsono, S. (2009). *Manajemen Keuangan Pemerintah*. Yogyakarta: Graha Ilmu.
- Suprayitno, E. (2005). *Ekonomi Islam Pendekatan Ekonomi Makro Islam dan Konvensional* . Yogyakarta: Graha Ilmu.
- Suprayitno, E. (2005). *Ekonomi Islam Pendekatan Ekonomi Makro Islam dan Konvensional* . Yogyakarta: Graha Ilmu.
- Tariquddin, M. (2014). Teori Maqashid Syariah Perspektif Al-Syatibi. *Jurnal Syariah dan Hukum*.
- Zatadini, N. (2018). Konsep Maqashid Syariah Menurut Al-Syatibi dan Kontribusinya dalam Kebijakan Fiskal. *Journal of Islamic Economics*.

