

TAX SYSTEM PROBLEMS AS A CAUSE OF SUSTAINABLE POVERTY IN JAPAN: an Analysis of the Tax System in an Islamic View

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Abstract: *Japan is one of the developed countries in East Asia. It can be seen from advances in technology, education and a high level of discipline. However, poverty has hit this country due to problems with the tax system and the increase in elderly people. The research methodology used in this research is a descriptive qualitative research method. This article aims to provide a solution to the problem of poverty that occurs in Japan through the implementation of a zakat system based on the Koran and Sunnah. The urgency of this research is to offer or propose a solution to the problem of poverty for the Japanese embassy. The results of this research show that persistent poverty in Japan can be eradicated by implementing a taxation system based on the concept of zakat nishab, so that tax payments do not burden those who pay zakat and there is no excess payment to avoid embezzlement of funds by greedy individuals.*

Keywords: *taxes; poverty; Japan; secularism; zakat*

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Introduction

The land of the rising sun is a nickname for a developed country located in east Asia, which is none other than Japan. Japan is known as an industrial country, where industry plays a very important role in Japan's economic growth because in this case not only the government but the private sector also contributes to the industrial sector.¹ In addition, Japan has very advanced technology, is diligent, and has a high level of discipline. This can be seen by the number of Japanese companies that cooperate with the Indonesian state. Japanese society is described as a society that has a very high mentality, honest, clean, orderly, and so on.²

The success of Japan today is inseparable from the courage to rise after its destruction in the second world war. The bombing of two important Japanese cities Hiroshima and Nagasaki resulted in damage in various fields, the death of thousands of residents, and the economic crisis that led to changes in Japan's economic and social order. Japan's rise began with economic change and renewal through foreign policy in the form of economic diplomacy. Japan's success in reviving its country can be seen from the explosion of electronic and automotive products such as Toshiba, Panasonic, Honda, Suzuki, and so on.³

But despite Japan's progress and success in this field, it turns out that Japan has several problems with the tax system. A tax is a people's contribution given to the treasury under the Act, which can be 'coercive' without any reciprocity, which can be directly demonstrated and used to pay general expenses. In Japan, there are several prominent problems in the tax system, including the allocation of unbalanced tax funds and also the embezzlement of tax funds. This problem certainly has a negative impact, one of which is in the social aspect, namely the stretching of attachment and family harmony, the change in the pattern of living together to become individualist, the lack of social sensitivity caused by capitalist hegemony to the decline in the birth rate.⁴

Taxation in the modern era has indeed been based on the western paradigm and has been influenced by secularism in the construction of Islamic law does not connote that taxation has brought many advantages as assumed so far by various circles. Of course, Islamic law, which is inseparable from the basic principles and spirit of tawhid, also does not want any injustice in a legal construction.

The tax itself is almost similar to the zakat system that is required of all Islamic ummah for those who have a property and have reached their *nishab*. The only difference is that the nature of the Islamic religion has been determined, whoever is entitled to receive zakat is grouped into eight groups, two of which are poor and poor.

Research and writing on the tax system in Japan have been carried out by many other researchers, such as the journal with the title "Evaluation of the Application of Automatic Exchange of Information (Comparative Study of Indonesia and Japan)" written by Indriani, M.

¹ Pangeran Leko Krisno, "Kemajuan Industri dan Dampak Lingkungannya di Jepang Sebelum Tahun 1950," *Lensa Budaya: Jurnal Ilmiah Ilmu-Ilmu Budaya* 12, no. 1 (2017): 60–69, <https://doi.org/10.34050/jlb.v12i1.3115>.

² Elizabeth Ika Hesti Aprilia Nindia Rini, "Karakteristik Masyarakat Jepang," *Kiryoku: Jurnal Studi Kejepangan* 1, no. 3 (2017): 30-38, <https://doi.org/10.14710/kiryoku.v1i3.30-38>.

³ Rudiono and Havidz Ageng Prakoso, "Fathering Japan: Japan's Strategy for Achieving Gender Equality in Response to UN Criticism," *JPA: Jurnal Perempuan dan Anak* 5, no. 1 (2022): 11-22, <https://doi.org/10.22219/jpa.v5i1.18821>.

⁴ Ibid.

A. Vishu Juwono, and Henderi Gunadi. In the study, it was found that there are still challenges in implementing AEOI, a common problem that occurs is the difficulty of obtaining information on taxpayer financial data placed in several countries that are invited to cooperate because they do not exchange financial information automatically, and there are still countries that do not participate in the implementation of AEOI. From the institutional side of the tax authority, there is a weakness where the employees of the tax office in Japan are mostly elderly and there is no increase in the number of tax inspectors within a few years so the National Personal Authorities of Japan need to increase the number of tax inspector employees.⁵

Then the research on poverty in Japan, once written by Amanda Aprilia and Parmin, in a study entitled "Social Criticism in Hirokazu Koreeda's *Shoplifters*" (Sociology Literature Review). This study aims to describe social criticism in the form of economy, family, education, and morals in the film *Shoplifters*. Based on the data sources obtained, the *Shoplifters* film is interesting to study because it can depict the social situation that occurs in the Japanese community. *Shoplifters'* films include several social conflicts related to poverty, which often occur in real life so they can be used as reflections in life.⁶

The research on the zakat system as a solution to problems in the economic field has been carried out by Sundari in a study entitled "Zakat in Encouraging Economic Growth and Poverty Alleviation", analyzing how zakat can hack poverty rates. As is the case in Indonesia, several analysis results show that zakat can reduce the percentage of poverty, be it zakat fitrah which is indeed mandatory to be paid for Muslims every year in Ramadan, or zakat mal whose law is sunnah.⁷

However, there is something that has not been explained in the studies above, namely that there is no elaboration of what are the main problems in the tax system that cause poverty in Japan, and it has not been explained how the values in the zakat system can be taken and then implemented into the taxation system in Japan so that the problem of poverty can be resolved. So that in this study, researchers will explain how the values in the zakat system can be implemented into the taxation system in Japan. The urgency of this research is that the lower-class economic community, whose existence is increasingly neglected amid the rapid advancement of technological infrastructure in Japan, needs immediate assistance to restore their welfare.

The purpose of this study is to analyze the tax system in Japan and the problems that exist in it, which, in turn, can result in sustainable poverty in Japan, to then identify the application of zakat values which can be used as a solution to solve various problems in the tax system in Japan, so that the issue of poverty is resolved.

⁵ Indriani, et al., "Evaluasi Penerapan Automatic Exchange of Information (Studi Banding Indonesia dan Jepang)," *Accounting Global Journal* 5, no. 2 (2021): 173-184, <https://doi.org/10.24176/agj.v5i2.6421>.

⁶ Amanda Aprilia and Parmin, "Kritik Sosial dalam Film *Shoplifters* Karya Hirokazu Koreeda (Telaah Sosiologi Sastra)," *Sapala* 9, no. 02 (2022): 159-168, <https://ejournal.unesa.ac.id/index.php/jurnal-sapala/article/view/48356>.

⁷ Sundari, "Zakat dalam Mendorong Pertumbuhan Ekonomi dan Pengentasan Kemiskinan," *Al-Adalah: Jurnal Syariah dan Hukum Islam* 3, no. 1 (2018): 23-35, <https://doi.org/10.31538/adlh.v3i1.403>.

Research Method

This paper uses a qualitative research method with a document study approach. Qualitative research method is a research process to understand human phenomena by providing a comprehensive and complex picture presented in the form of words, detailed and detailed data reports obtained from informants, and the implementation is carried out in a scientific setting. The characteristics of qualitative research can be seen from its aim, namely to understand all types of symptoms without requiring numbers, because it is impossible for these symptoms to be measured precisely.⁸

Meanwhile, the document study approach is a study that focuses on the analysis or meaning of written language based on its substance. The materials used in this approach can be published notes such as textbooks, magazines, newspapers, letters, manuscripts, articles, diaries and so on. To obtain accurate and reliable data, researchers using a document study approach must ensure that the manuscripts obtained are original. This research approach aims to explore the writers' thoughts as expressed in their writings.⁹ Data collection in the research was carried out by reviewing documents obtained from the internet.

Islamic Legal Theory

The theory used to analyze this research is Islamic legal theory based on the Quran and Hadith. Concepts and phenomena in the era of globalization that have never occurred in the time of the Messenger of Allah, demand a new reading pattern with various perspectives in subsequent developments, so that it is expected to present new perspectives in seeing and solving natural problems of various discourses. One of them is a new reading pattern based on the perspective of Islamic law.

The first is the Tawhid perspective. Tawhid is one of the most basic principles of Islamic law, it animates religion in general, and also animates the breath of Islamic law which is one of the important aspects of religion itself. Many verses of the Quran as well as the Hadith of the Prophet Muhammad explain the position of tawhid in religion, as well as Islamic law. The philosophical narrative of tawhid in the context of Islamic law presupposes that Muslims are a single entity with different roles and responsibilities. Everything is oriented toward the process of self-servitude to God.¹⁰

After the tawhid perspective, the next one is the perspective of justice which is no less important in Islamic law. One of the obsessions of the Quran is the realization of justice in society. Justice in the Quran covers all aspects of human life, both as individuals and as members of society. Therefore, the Quran does not tolerate any form of oppression, whether based on group, ethnicity, color, ethnicity, and creed or based on gender. If there is a result of an understanding or interpretation that is oppressive or violates the noble values of humanity, then the result of that understanding and interpretation is open to debate/reinterpretation.¹¹

⁸ Zuchri Abdussamad, *Metode Penelitian Kualitatif* (Yogyakarta: Syakir Media Press, 2021), 29.

⁹ Ibid.

¹⁰ Sippah Chotban and Azis Kasim, "Ketidakadilan Gender Perspektif Hukum Islam," *Al-Risalah: Jurnal Ilmu Syariah dan Hukum* 20, no. 1 (Mei 2020): 28-42, <https://doi.org/10.24252/al-risalah.v20i1.14464>.

¹¹ Ibid.

Tax Policy on E-Commerce Transactions in Japan

Income Tax

The tax rate for corporate income tax is 30.62% for low corporate tax rates and 52.40% for high corporate tax rates. The individual tax rate is set progressively. The tax subjects are all individuals and people who have income, either from conventional businesses or online businesses living in Japan. While the tax object is all types of income obtained in the territory of Japan, including income from *e-commerce* transactions.¹²

Sales Tax

The sales tax rate has been raised to 10%, after the government amended the consumption tax law on January 1, 2016. Then the result of the amendment will come into force on October 1, 2021. The subject of this sales tax is every business actor by the entity or individual residing in Japan. While the tax object is the provision of services, the sale of goods, and the provision of services either digitally or electronically.

On the other hand, Japan has a unit that is used to detect e-commerce transactions, check and collect data, run *databases*, and hold several exercises related to *e-commerce*.¹³

Problems that Exist in the Taxation System in Japan

Unbalanced Allocation of Tax Funds

Japan holds tax checks every three years regularly. In determining which taxpayers to be subject to inspection, they have a system and a cascade. A person who has the right to set a target for taxpayers to be subject to inspection is the Head of Tax Audit at the local tax office or the central tax office.¹⁴

Currently, there is a phenomenon of middle and upper-class people who only want to enjoy the results of their business personally without wanting to share, just like in other countries, the purpose of holding a taxation system in Japan is the realization of the general welfare, which has a meaning so that there is no such significant social gap between the upper-class economic community and the lower-class economic society. This is because the taxes paid will also eventually be allocated for nation-building from all aspects, be it education, improving public infrastructure, and also improving health facilities.

But the fact that seems to be clear in Japan is that the government prioritizes development in the field of cutting-edge technology and also transportation infrastructure. Many of us have witnessed and heard directly or through the mass media, news about advanced technologies that are always launched by various electronic companies in Japan, whose existence itself can replace human jobs, such as servant robots in restaurants to dishwashing robots. It can all be beneficial for people with high-end economies who can afford to buy these robots. Unlike the lower-class economic societies can hardly feel the benefits.

¹² Muhammad Rheza Ramadhan and Anindya Fauziyah Basuki, "Analisis Komparasi Kebijakan Perpajakan Transaksi E-Commerce yang Berlaku di Indonesia dengan Negara Lain (Uni Eropa, Australia, Korea Selatan, India, Tiongkok, Amerika Serikat, dan Jepang)," *Jurnal British* 2, no. 1 (2021): 1-17, <https://doi.org/10.51170/jb.v2i1.196>.

¹³ *Ibid.*

¹⁴ Indriani, et al., "Evaluasi Penerapan Automatic Exchange", 173-184.

Embezzlement of Tax Funds

Another problem that arises in the tax system in Japan is the embezzlement of tax funds¹⁵ which then further triggers problems for the lower-class economic community, namely, the increasing poverty rate, because the tax funds that should be distributed to them, must be hampered due to the actions of irresponsible tax evaders.

This then makes the poor who are generally the elderly become frustrated because they are wrapped in a chain of poverty that is felt endlessly, various fatal events have occurred, ranging from the increasing suicide and theft rate.^{16 17} Sadly, some thieves even admitted that they deliberately committed theft to get food rations from prison, which is difficult for them every day before becoming prisoners behind bars.¹⁸

In 2020, a tax consultant in Fuchu City, Tokyo, named Kimito Shiga, received a substantial amount of money, and a company called SK Consulting was accused of tax evasion by the Japanese Tax Office. Shiga was found to have evaded taxes amounting to 212 million yen, equivalent to over 29 billion rupiah. The Department of Inspection at the National Tax Agency in Tokyo suspected violations of the Income Tax Act and Corporate Tax Act, stating that they had concealed a total income of 827 million yen over a three-year period until 2017, resulting in the evasion of approximately 212 million yen in taxes.¹⁹

In mid-2023, the Japanese tax office discovered that a medical device company in Yokohama, specializing in the sale of artificial joints, was accused of corporate tax evasion amounting to approximately 29 million yen. The accused party is Junji Yano, the head of Medical Brain Company, a medical equipment sales firm located in Tsuzuki-ku, Yokohama City. The Department of Inspection at the Tokyo Regional Taxation Bureau has accused both the company and its representative of evading corporate taxes totaling around 29 million yen and concealing income amounting to approximately 108 million yen over a three-year period until May 2020. According to individuals involved, Yano allegedly utilized unlawfully obtained funds to purchase shares and repay condominium loans.²⁰

The Aftermath of Japan's Problems: Sustainable Poverty

Poverty in Japan can be seen in the number of elderly people, where some of the actions of these elderly people show the poverty of Japan including, stealing, preferring to live in prison, stress, and suicide. It should be that if Japan is a rich and developed country, some of

¹⁵ Ibid.

¹⁶ Intan Puspitasari, "Suicide Among Japanese Elderly: Representation of Communication, Social Cohesion and Role Commitment," *Jurnal Bahasa Asing LIA* 1, no. 1 (March 2020): 18-40, <https://doi.org/10.35962/jurnalbahasaasing-lia.v1i1.55>.

¹⁷ Tri Wahyu Mustika Sari and Tri Mulyani Wahyuningsih, "Ciri Homeless di Jepang (Studi Kasus dalam Cerpen Akai Mayu Karya Abe Kobo)," *UDiNus Repository* (2015): 1-14, <http://eprints.dinus.ac.id/17719/>.

¹⁸ Annisa Maulida Salamah and Kurniawaty Iskandar, "Motivasi Tindakan Kriminal dan Tindakan Sosial dalam Fenomena Tahanan Lansia di Jepang," *Idea: Jurnal Studi Jepang* 3, no. 1 (2021): 31-40, <https://doi.org/10.33751/idea.v3i1.3331>.

¹⁹ Dewi Agustina, "Kimito Shiga, Seorang Konsultan di Jepang Gelapkan Pajak Rp 29 Miliar" in <https://www.tribunnews.com/internasional/2020/05/21/kimito-shiga-seorang-konsultan-di-jepang-gelapkan-pajak-rp-29-miliar>, accessed June, 13 2023.

²⁰ Johnson Simanjutak, "Kena Denda Penggelapan Pajak Perusahaan Peralatan Medis Jepang Sekitar 29 Juta Yen" in <https://www.tribunnews.com/internasional/2023/05/22/kena-denda-penggelapan-pajak-perusahaan-peralatan-medis-jepang-sekitar-29juta-yen>, accessed June, 13 2023.

the problems above will certainly not occur and will be solved because some of the problems above start with the lack of income in old age. The above problems will then be described in more detail in the next paragraph.

The number of elderly people in Japan is considered to continue to increase from year to year. Until 20 September 2021, the Japanese minister of interior and communications estimated the number of elderly people aged 65 years and over as many as 34.6 million, 12.74 million men and 20.53 million women, this is an increase of 29.1%.^{21 22} If it is explained in general, the number of elderly people in Japan who are 100 years old is more than 80,450 people with a life expectancy of men 85 years and women 80 years (elderly 3). Looking at the data above, it is only natural that Japan is said to be the country with the highest number of elderly people in the world with a low birth rate.

The soaring number of elderly people in Japan is inversely proportional to the number of births, where the birth rate in Japan is said to be minimal. This is due to an increase in the number of abortions and getting pregnant outside of marriage as a result of promiscuity which leads to the occurrence of unwanted pregnancies. This is what later became one of the triggers of the low birth rate in Japan. The reduced desire of Japanese people to get married is due to being too busy and too focused on careers some are married but choose not to have children for fear that they will be more overwhelmed when caring for and looking after their children, some of these things are the cause of the low birth rate and the increasing number of elderly people in Japan.²³

The elderly in Japan find it difficult to make ends meet because they are no longer able to work like relatively young people when viewed from their weakening condition. The Japanese government immediately took action to overcome this, namely by providing benefits or pensions for the elderly.²⁴ But the benefits provided by the government will certainly be different from the elderly who retired from a company to the elderly who did not work when they were young. Despite the Japanese government's efforts to overcome this right, the Japanese elderly feel that it is not enough for the benefits because they have to pay some household payments such as water, electricity, house rent, and others.

Then what about their children? On average, their children are busy with their respective careers, and some work outside the city so taking care of and paying attention to the condition of their parents is lacking or can be said to be very rare.²⁵ This causes the elderly to commit acts of petty theft to make ends meet,²⁶ so that when it is known by the party concerned it causes them to end up in prison. However, the elderly of Japan prefer to live in prison because they

²¹ Saud Rosadi, "Populasi Lansia Jepang Meningkatkan Capai Rekor Baru" in <https://www.niaga.asia/populasi-lansia-jepang-meningkat-capai-rekor-baru/>, accessed June, 13 2023.

²² Dewi Agustina, "Jumlah Lansia di Jepang Capai Rekor Tertinggi 36,4 Juta Orang" in <https://www.tribunnews.com/internasional/2021/09/20/jumlah-lansia-di-jepang-capai-rekor-tertinggi-364-juta-orang>, accessed June, 13 2023.

²³ Rudiono and Havidz Ageng Prakoso, "Fathering Japan", 11-22.

²⁴ Intan Puspitasari, "Suicide Among Japanese Elderly", 18-40.

²⁵ Tia Martia, et al., "Fenomena Muen Shakai pada Kaum Lansia sebagai Dampak Perubahan Fungsi Keluarga di Jepang Tahun 2000-an," *Repository Universitas Darma Persada* (2010): 1-16, <http://repository.unsada.ac.id/1328/>.

²⁶ Annisa Maulida Salamah and Kurniawaty Iskandar, "Motivasi Tindakan Kriminal", 31-40.

are fed daily and some other needs instead of breathing free air but their needs are not met.²⁷

On the other hand, because their children are busy with careers, it causes the elderly Japanese feel lonely and have to live alone with their partners so when there are problems between them such as health problems, they are only cared for by their respective partners in an equally weak state. Another impact of this is that they stressed due to their own lives, in the end, the number of elderly people in Japan who commit suicide is also quite high.²⁸

The picture of the elderly in Japan who are not paid attention to by their children, causing some to commit suicide, some who commit crimes such as theft, prefer to live in prison because their needs are met and stress because they live alone, some of these things explain that Japan is in poverty, especially among the elderly.

Taxes from an Islamic Perspective

The relationship between zakat and taxes began late from the beginning of the arrival of Islam, namely when Islam was able to conquer Iraq. Khalifa Umar bin Khattab, decided not to share the spoils of war, as it was also about the conquered territories. The lands remained owned by the locals. However, with the record that residents in the area are required to pay taxes, even residents who are Muslims also participate in paying taxes.

The payment of taxes and zakat continues so that with time, the relationship between taxes and zakat begins to deteriorate. This was accompanied by the decline of the Muslims, the colonials of Europe, and the hegemony of the western peoples which caused the laws of sharia to be increasingly abandoned. The opposite was true that the western laws of man-made products took precedence. So since then, a question has arisen, is the Muslim obliged to pay zakat while he has paid taxes? Even though there is no relationship between taxes and religion but on the contrary, religion has a close relationship with Zakat, so since then zakat with taxes cannot be equated until it finally causes a debate about the obligation to fulfill zakat after paying taxes and vice versa.

A difference that distinguishes zakat from taxes is, that zakat is a command of Allah Almighty and the Messenger of Allah SAW to Muslims in the hope of getting their pleasure, while taxes are ordered by state officials based on laws and the collection is coercive. Although the purpose of the two is somewhat the same, it is to create the welfare of all parties.

Regarding tax law in the Islamic view, there are two opinions and views, the first view agrees with the existence of taxes and the second view views that taxes are a form of taxation and the law is haram. People who approve of the existence of taxes say that taxes as an additional form of worship after zakat and this tax law can be mandatory to obey *waliyyul amri* or what is called the government.²⁹

Future Taxation System in Japan: Zakat as a Reference for Sharia Taxation System

Implementation of the Zakat Concept in the Tax System in Japan

The word zakat is taken from the Arabic word زكاة – زكا (*zaka – zaka*) which means to

²⁷ Intan Puspitasari, "Suicide Among Japanese Elderly", 18-40.

²⁸ Ibid.

²⁹ Miming Lestari, "Konsep Pajak dalam Perspektif Ekonomi Islam (Studi Kasus di Kota Makassar)," *Repository UIN Alauddin Makassar* (2018), <https://repositori.uin-alauddin.ac.id/9910/>.

grow, increase or develop, in the same word زكّي means to cleanse or purify.³⁰ Hanafiyah defines that zakat is to give a title to a certain person by the prescribed sharia, simply because of Allah. Syafi'iyah also interprets that zakat is the name of an item or property issued to a certain party.³¹

In Islam, fiqh zakat is defined as a property issued by the rich to certain people who are entitled to receive it, by the standards specified in the law of the sharia. Meanwhile, according to Asy Syauckani, giving his opinion on zakat is an activity of giving property that has reached *nishab* to the poor and other groups, its nature is not against the sharia which causes us not to give it.³²

From some of the types of understanding above, it can be seen that the meaning of zakat is the gift of a certain amount of property by a person who has reached *his nishab* to several groups of people in need, with certain conditions, time, and amount, to cleanse the treasure and hope for the blessings of Allah SWT.

So, there is a similarity in goals between zakat and the taxation system. One of the objectives of the tax system itself is the provision of assistance to the lower-class economic community in the form of cash, or other benefits to realize the welfare of the nation. But the difference is if, in the matter of zakat, there is a clear *nishab*, which is universally applicable (to all Muslims in the world) and the amount will not burden the person who is obliged to issue a zakat, because it is the income obtained and the zakat that must be issued.

Whereas in the taxation system itself, there is no definite *nishab* that applies in general, the tax *nishab* varies from country to country, because it depends on the authoritarian tax policies of each country, where the amount of tax that must be paid is sometimes unmitigated. In Japan, the rate for corporate income tax is low at 30.62% and 52.40% for high corporate tax, while the individual tax rate is set progressively.³³

From this, the Japanese tax system can imitate the *nishab* concept that has been applied in zakat, so that later the tax funds issued do not burden the taxpayers, and also there are no excess funds that have the potential to be embezzled by individuals who are hungry for the property.

Implementation in Receiving Zakat Funds for the Lower-Class Economic Community

Mustahik zakat is a term for a group of people who are entitled to receive zakat. The word *mustahik* comes from the word *haqqo yahiqqu wa hiqqotan* which means truth, mysticism, and right. Besides a person who is a Muslim is not entitled to receive zakat, nor is a Muslim slave but a free Muslim, not someone who comes from the tribe of bani muthalib or bani hashim, and must have one of the criteria or traits of the eight groups which is written in the Quran. The

³⁰ Ade Mulyana, "Strategi Pendayagunaan Zakat Produktif," *Muamalatuna: Jurnal Hukum Ekonomi Syariah* 11, no. 2 (2019): 50-72, <https://doi.org/10.37035/mua.v11i2.3298>.

³¹ Muzayyanah and Heni Yulianti, "Mustahik Zakat dalam Islam (Studi Pendekatan Sosio Kultural Masyarakat)," *Al-Mizan: Jurnal Hukum dan Ekonomi Islam* 4, no. 1 (2020): 90-104, <https://doi.org/10.33511/almizan.v4n1.90-104>.

³² Erwin Aditya Pratama, "Optimalisasi Pengelolaan Zakat Sebagai Sarana Mencapai Kesejahteraan Sosial: Sebuah Studi di Badan Amil Zakat Kota Semarang," (Skripsi—Universitas Negeri Semarang, 2013), <http://lib.unnes.ac.id/17965/>.

³³ Muhammad Rheza Ramadhan and Anindya Fauziyah Basuki, "Analisis Komparasi Kebijakan Perpajakan", 1-17.

other intention is that zakat should not be given to infidels, slaves, or tribesmen of bani muthalib or bani hashim, this has been mentioned in the Quran.³⁴

In the Quran surah at-Taubah verse 60, it is explained that whoever is entitled to receive zakat, there are eight groups, including *fuqara*, *masakin*, *amil*, *muallaf*, *to free slaves*, *al-gharimin*, *fi sabilillah*, and *ibn sabil*. The eight groups have been included in the Quran so that state officials cannot and are not entitled to use zakat funds other than for the above interests.

This can then be applied to the system of allocating funds to underprivileged communities in Japan. Of the eight types of people who are entitled to receive zakat above, some of the groups that are generally found in Japan are, the poor, and the people who are in debt. The fakirs themselves are people who no longer have a source of income and are unable to meet the needs of their lives and their families, in this case, the elderly in Japan fall into this group because in general, the elderly in Japan are no longer able to work with weak conditions to meet their daily needs. Meanwhile, poor people are those who still have a source of income, but not enough to make ends meet and their families. And for the class of people who are in debt, are people who are in debt, but they come from the poor. Therefore, the problem of poverty in Japan is likely to shed a bright spot in the search for solutions if it applies some zakat concepts in its tax system.

Conclusion

Japan is one of the developed countries in the world. However, the country is experiencing poverty caused by problems with the tax system and a surge in elderly people. Japanese people are required to pay taxes, but quite a few of them want to enjoy the results of their business themselves without distributing it to those in need. This is in line with the zakat payment system in Islam, where zakat teaches that Muslims pay zakat when they have reached their *nishab* (the minimum limit of a person's wealth) and then distribute it to people who are entitled to receive it. Zakat and taxes have the same goal, namely to help the lower economic class in the form of cash or other types that aim to improve the welfare of the nation's society. The fault with the tax system in Japan lies in the government's use of tax funds. The government prioritizes tax funds for advances in technology, infrastructure and transportation, where these fields can only be used by people at the top level of the economy. Another mistake is the embezzlement of tax funds, where the tax funds that should have been given to the lower economic class were not implemented due to the embezzlement of tax funds by people who were wealth-oriented. To avoid this, zakat can be a reference or reflection in paying taxes. Where zakat payments are made when the *nishab* has been reached, and the funds obtained will be given to eight groups of people in need. With the *nishab*, people will not feel westernized if they have to pay taxes because it is in accordance with their respective incomes and with the existence of groups of people who are entitled to receive zakat funds, it will guarantee that zakat funds will reach people who need them, especially the lower economic class so that welfare society will be created.

³⁴ Ibid.

Suggestion

In this study, the author tried to offer a solution to the problem of the tax system in Japan which resulted in poverty in the form of implementing values in the zakat system. Zakat is certainly a very appropriate solution, but to realize this solution requires more specific and concrete steps so that the zakat system is implemented properly, which will then eliminate poverty.

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