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Philosophical Reconstruction of Distributive Justice in the OECD Global Minimum Tax from the Perspective of *Al-Adl* and *Al-Musawa*

Ahmad Nadir Husaini[a.1], **Muhammad Hasbi**[a.2], **Anggita Nur Solihah**[a.3]
[a] Sunan Gresik University of Gresik, Indonesia
[1] nadir.ah@gmail.com*, [2] m.hasbi@gmail.com, [3] anggitanur.s@gmail.com

* corresponding author

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ABSTRACT

The concept of distributive justice in the implementation of the OECD's Global Minimum Tax (Pillar Two) has tended to be understood in technocratic terms through uniform tariff parameters, which in international legal practice risks reducing the fiscal sovereignty and economic competitiveness of developing countries. However, in the context of philosophical reconstruction, distributive justice is a manifestation of the principles of Al-Adl and Al-Musawah, which should be based on the reality of economic capacity and objective value contributions in the source country. This study aims to analyse the ontological basis of global tax policy through an Islamic legal philosophy approach and to reformulate the criteria for distributive justice in the digital economic ecosystem through the integration of the Islamic principle of proportionality. The method used was normative legal research with an Islamic legal philosophy approach, supported by qualitative analysis of the OECD Model Rules documents, classical muamalah fiqh literature, and contemporary Islamic economic thought texts. The results of the study show, first, that philosophically, the concept of global tax justice must transform from a binary uniformity system to 'Proportional Justice' that recognises the diversity of the fiscal capacities of countries around the world. Second, this study offers the concept of 'Inclusive Fiscal Justice' which legitimises the right of source countries to levy taxes as a more precise, fair and humane instrument of sovereignty protection. These findings broaden the horizons of Islamic law towards substantive justice based on global wealth distribution and responsive to the protection of developing countries' interests in the modern economic era.

Keywords : Global Minimum Tax, Distributive Justice, al-Adl and al-Musawah, Philosophical Reconstruction.

ABSTRAK

Konsep keadilan distributif dalam implementasi Pajak Minimum Global (Pilar Dua) OECD selama ini cenderung dipahami secara teknokratis melalui parameter tarif seragam, yang dalam praktik hukum internasional berisiko mereduksi kedaulatan fiskal dan daya saing ekonomi negara berkembang. Padahal, dalam konteks rekonstruksi filosofis, keadilan distributif merupakan manifestasi dari prinsip *Al-Adl* dan *Al-Musawah* yang seharusnya berpijak pada realitas kapasitas ekonomi dan kontribusi nilai yang objektif di negara sumber. Penelitian ini bertujuan untuk menganalisis dasar ontologis kebijakan pajak global melalui pendekatan filsafat hukum Islam, serta merumuskan ulang kriteria keadilan distributif dalam ekosistem ekonomi digital melalui integrasi prinsip proporsionalitas Islam. Metode yang digunakan adalah penelitian hukum normatif dengan pendekatan filsafat hukum Islam, didukung analisis kualitatif terhadap dokumen *OECD Model Rules*, literatur fikih muamalah klasik, serta teks pemikiran ekonomi Islam kontemporer. Hasil penelitian menunjukkan, pertama, secara filosofis konsep keadilan pajak global harus bertransformasi dari sistem keseragaman biner menjadi "Keadilan Proporsional" yang mengakui keragaman kapasitas fiskal negara-negara dunia. Kedua, penelitian ini menawarkan konsep "Keadilan Fiskal Inklusif" yang melegitimasi hak pemajakan negara sumber sebagai instrumen perlindungan kedaulatan yang lebih presisi, adil, dan manusiawi. Temuan ini memperluas cakrawala hukum Islam menuju keadilan substantif yang berbasis pada pemerataan kekayaan global serta responsif terhadap perlindungan kepentingan negara berkembang di era ekonomi modern.

Kata Kunci : Pajak Minimum Global, Keadilan Distributif, al-Adl dan al-Musawah, Rekonstruksi Filosofis.

INTRODUCTION

The concept of distributive justice is a fundamental instrument in maintaining global economic balance whilst ensuring the protection of the rights and obligations of legal entities within the international tax regime.[1] In the context of an increasingly digitalised global economy, distributive justice is no longer understood merely as a technical mechanism for tax collection, but has evolved into a normative instrument for safeguarding a state's fiscal sovereignty, ensuring legal certainty, and realising the public good through a more equitable distribution of prosperity among nations. The introduction of the Global Minimum Tax policy, or Global Anti-Base Erosion Rules (GloBE), initiated by the Organisation for Economic Co-operation and Development, marks a significant milestone in modern international tax reform, aimed at curbing profit shifting and tax avoidance by multinational enterprises.[2]

From the perspective of Islamic economic law, justice in fiscal policy cannot be separated from the fundamental principles of Sharia, which place balance, utility and the protection of the public interest at the heart of the law.[3] The principle of *al-adl* affirms that every policy must be based on proportionality and the allocation of rights in accordance with the capacity and circumstances of each party, whilst the principle of *al-musawah* emphasises equality before the law without discrimination. Equality in Islamic law is not interpreted as absolute equality,[4] but rather as equality that takes

[1] Iren Grecia br Sinaga, Rispi Aeni Nurhalifah, Tanti Amalia Hidayat, & Abdilah Abdilah. (2025). Peran Global Minimum Tax dalam Mengatasi Penghindaran Pajak Perusahaan Multinasional di Indonesia. *Anggaran : Jurnal Publikasi Ekonomi Dan Akuntansi*, 3(4), 262–274. https://doi.org/10.61132/anggaran.v3i4.2055.

[2] Niels Johannesen. (2024). The Global Minimum Tax. *Journal of Public Economics*, 212, https://doi.org/10.1016/j.jpubeco.2022.104709.

[3] Fadla Nurul Khiar & Eko Ribawati. (2025). Analisis Konseptual: Zakat Dan Pajak Sebagai Instrumen Keadilan Sosial Dalam Sistem Ekonomi Indonesia. *Jurnal Ekonomi Bisnis Dan Kewirausahaan*, 3(1), 76-81. https://doi.org/10.69714/570wt051.

[4] Nessa Maulidhyna & Zanatull Cahya. (2025). Analisis Fungsi Pajak dalam Negara Modern Berdasarkan Perspektif Ekonomi Islam. *Jurnal Bisnis, Ekonomi Syariah, Dan Pajak*, 2(2), 275–298. https://doi.org/10.61132/jbep.v2i2.1189.

into account aspects of ability, need, and the level of public interest. The uniform application of a global minimum tax standard to both developed and developing countries raises philosophical issues, as the economic conditions, fiscal capacity, and development needs of different countries are fundamentally not at the same level.[5]

The Global Minimum Tax policy, with a minimum rate of 15%, in practice still reflects the dominance of a technocratic-economic approach that tends to be universal in nature and fails to take sufficient account of structural disparities between countries.[6] Developing countries often face constraints on fiscal capacity, meaning that tax incentives are one of the main instruments for attracting foreign direct investment (FDI).[7] Under such circumstances, the implementation of a global minimum rate risks narrowing the scope for national fiscal policy and reducing the competitiveness of investment in developing countries amidst the economic dominance of developed nations.[8] Several studies indicate that the Global Minimum Tax policy is indeed capable of curbing tax avoidance practices and increasing government revenue; however, its impact on developing countries is ambivalent as it may reduce fiscal flexibility and exacerbate global economic capacity disparities.

Within the framework of Islamic legal philosophy, this situation demonstrates that the concept of global justice cannot be built solely on the basis of formal equality between states. Substantive justice demands recognition of the differences in economic capacity, levels of development, and social needs of each country.[9] Consequently, the concept of *maslahah* in international economics needs to be reconstructed into a principle grounded in the empirical reality of global inequality. This approach is consistent with the character of Islamic law, which places public benefit (*jalb al-masalih*) and the prevention of harm (*dar' al-mafasid*) as the primary orientations for the formulation of law.[10] The implementation of global tax policies

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[5] Lukman & Wartoyo. (2025). Reformasi Pajak Indonesia dalam Perspektif Ekonomi Islam: Integrasi Pajak, Zakat, dan Wakaf sebagai Solusi atas Beban Ganda Umat. *Jurnal Manajemen, Akuntansi, Ekonomi*, 4(2), 882–898. https://doi.org/10.59066/jmae.v4i2.1789.

[6] Selvi Della Permata. (2025). Penerapan Penghindaran Pajak Berganda: Integrasi antara Hukum Pajak dan Hukum Internasional dalam Sistem Perpajakan Global. *Jurnal Humaya: Jurnal Hukum, Humaniora, Masyarakat, dan Budaya*, 5(1), 22–34. https://doi.org/10.33830/humaya.v5i1.12718.

[7] Maarten Van 't Riet & Arjan Lejour. (2025). Developing Countries, tax Treaty Shopping and the Global Minimum Tax. *Public Finance Review*, 53(6), 671-732. https://doi.org/10.1177/10911421251334849.

[8] Andrea Riccardi. (2021). Implementing a (global?) minimum corporate income tax: An assessment of the so-called 'Pillar Two' from the perspective of developing countries. *Nordic Journal on Law and Society*, 4(1), 1-38. https://doi.org/10.36368/njolas.v4i01.188.

[9] Miranda Stewart. (2024). International Institutions in Global Tax Governance, *Journal of International Economic Law*, 27(4), 618-623. https://doi.org/10.1093/jiel/jgae055.

[10] Cahyoginarti, Amrin & Alwy Ahmed Mohamed. (2025) Integration of Tax Justice Principles into Islamic Law for the Achievement of Sustainable Development Goals. *Profetika Jurnal Studi Islam*, 26(2), 631-649. https://doi.org/10.23917/profetika.v26i02.12426.

that disregard disparities in economic capacity between nations has the potential to give rise to structural injustice that runs counter to the value of *al-adl*.

Recent research on the Global Minimum Tax generally continues to focus on the technical aspects of implementation, regulatory harmonisation, tax administration governance, and its impact on investment and international tax competition. The study by Schjelderup and Stahler, for example, confirms that the GloBE policy can reduce profit-shifting practices, but at the same time also affects the dynamics of investment and tax competition between countries.[11] Meanwhile, the OECD study emphasises that the Global Minimum Tax policy aims to create a fairer international tax system and reduce destructive tax rate competition.[12] However, these studies have not yet comprehensively addressed the philosophical dimension of how the principle of distributive justice in Islamic law can be used to assess the moral legitimacy of global tax policies towards developing countries.

Studies in global political economy also indicate that the direction of international tax law is beginning to shift towards the need to establish a more equitable global fiscal governance system in order to prevent practices of fiscal neo-colonialism.[13] However, the approaches employed are still dominated by a secular paradigm and have not yet deeply integrated Islamic theological ethical values. In fact, within the Islamic economic system, wealth is not the absolute property of individuals or corporations, but rather a social trust that must be managed for the common good.[14] This concept has strong relevance to issues of state fiscal autonomy, the distribution of welfare, and the legitimacy of international tax policy in maintaining global economic balance.

On the other hand, the characteristics of developing countries, which have significant development needs, a reliance on foreign investment, and limited fiscal capacity, suggest that the application of global tax standards cannot be standardised across the board.[15] Various previous studies have emphasised that the relationship between international regulations and national interests is a key factor in

[11] Guttorm Schjelderup & Frank Stahler. (2024). The Economics of the Global Minimum Tax. *Int Tax Public Finance*, 31, 935-952. https://doi.org/10.1007/s10797-023-09794-w.
[12] Arief Budi Wardana. (2025). Between global design and domestic realities: Institutional capacity, policy space, and the implementation of OECD Pillar Two. *Educoretax*, *5*(11), 1318–1327. https://doi.org/10.54957/educoretax.v5i11.1968.
[13] Andrea Blanco. (2022). International Taxation and the Global Structure of Capitalism: The Influence of the OECD in the Design of the International Tax System. *Review of Radical Political Economics*, 54(2), 218-238. https://doi.org/10.1177/04866134211055.
[14] Ari Asriadi, M. Yasir Nasution & Sugianto. (2023). The Characteristics of Property and Ownership in the Islamic Economy. *Academy of Education Journal*, 14(2), 237-244. https://doi.org/10.47200/aoej.v14i2.1547.
[15] Tsilly Dagan & Alice Pirlot. (2024). Global Tax Governance: Taking Stock of the Past and Looking Forward, *Journal of International Economic Law*, 27(4), 591-595, https://doi.org/10.1093/jiel/jgae042.

determining the effectiveness of a global economic policy.[16] These studies have not yet been comprehensively formulated from an Islamic legal perspective to explain that the concept of 'equality' within a global tax regime should be understood as proportional equality, rather than absolute uniformity.

Based on a review of various previous studies, there are several research gaps that highlight the urgency of this research. Firstly, no study of Islamic legal philosophy has yet been found that specifically examines the relationship between the implementation of the OECD Global Minimum Tax and the principles of *al-adl* and *al-musawah*. Secondly, studies on distributive justice in international taxation are still dominated by Western-centric approaches and have not comprehensively integrated Islamic ethical-theological dimensions. Thirdly, there is no conceptual formulation of "Islamic Fiscal Justice" in global tax governance that could serve as a basis for the normative legitimacy of developing countries to maintain fiscal incentive policies that are proportionate and just.

This study focuses on two main areas of inquiry. Firstly, it conducts a legal-philosophical analysis of the concept of distributive justice through a critical examination of the OECD's Global Minimum Tax policy. Secondly, it reformulates the principles of *al-adl* and *al-musawah* within the framework of international taxation to produce a more proportional model for the implementation of global taxation for developing countries in the digital economy era. This research proposes the concept of "global proportional justice" as a new normative framework for understanding international tax standardisation based on substantive justice. Thus, this research not only extends the study of Islamic economic law into the realm of international taxation but also enriches Islamic legal philosophy by strengthening the concept of justice that is inclusive, contextual, and based on the equality of dignity among nations.

RESEARCH METHOD

This study is classified as normative legal research that utilises an Islamic legal philosophy approach to examine international fiscal policy through the lens of the principles of *al-adl* (proportional justice) and *al-musawah* (equality). This approach is used to explore the ontological, epistemological, and axiological aspects of the concept of distributive justice in order to address the rationality of the reconstruction of the application of the OECD's Global Minimum Tax (Pillar Two) in relation to the fiscal sovereignty of developing countries. The legal sources referenced include

[16] Bernhard Reinsberg, Thomas Stubbs & Alexander Kentikelenis. (2020). Taxing the People, Not Trade: The International Monetary Fund and the Structure of Taxation in Developing Countries. *St Comp Int Dev*, 55, 278-304. https://doi.org/10.1007/s12116-020-09307-4.

primary legal materials such as the Qur'an, Hadith, as well as international legal instruments such as the OECD Model Rules on Global Minimum Tax and relevant national tax regulations. Secondary legal materials are drawn from classical *fiqh al-muamalah* literature, works of contemporary Islamic economic thought, academic journal articles in the field of international taxation, and global economic policy reports. The collection of legal materials is conducted through systematic library research on policy documents, legal texts, and related academic works.[17] Subsequently, all legal materials were analysed qualitatively and descriptively using deductive and interpretative reasoning to formulate normative and philosophical arguments regarding the urgency of reformulating global tax standards as an instrument for a fairer and more inclusive distribution of wealth for the international community.

RESULT AND DISCUSSION

Redefining Distributive Justice in the OECD's Global Minimum Tax

Any attempt to redefine distributive justice within the framework of the Global Minimum Tax (GMT) must begin by scrutinising the claim of universality put forward by the OECD through Pillar Two.[18] From an ontological perspective, distributive justice cannot be reduced merely to a uniform distribution of the tax burden but must be understood as a mechanism for the distribution of taxing rights that recognises and respects real economic contributions in the source country. The policy of setting a minimum tax rate of 15% is often positioned as an instrument to halt the 'race to the bottom'.[19] From a legal philosophy perspective, this policy has the potential to manifest as a new form of hegemony that standardises the fiscal sovereignty of nations without considering the disparities in economic development levels between countries.

Distributive justice at the global level is often constrained by a formalistic approach that treats all countries as equal legal entities in terms of capacity. In reality, a critical examination of OECD policies reveals disparities in terms of access and control. Developed countries within the OECD generally possess robust administrative infrastructure to implement the provisions of GloBE (Global Anti-

[17] M. Nur Syafiuddin. (2021). Reformulasi Pengaturan Pemenuhan Hak Nafkah Lampau Anak Berbasis pada Perlindungan Anak dan Kemaslahatan Keluarga. Disertasi. (Malang: Universitas Brawijaya), p. 40.
[18] Bella Noer Achaddiah. (2025). Tax Governance in the Era of Pillar Two: Legal Certainty, Risk Management, and Strategic Responses in Indonesia. *Sinergi International Journal of Logistics*, 3(3), 168-179. https://doi.org/10.61194/sijl.v3i3.888.
[19] Ika Listyawati & Lina Nurlaela. (2025). Tax Governance in the Era of Pillar Two: Legal Certainty, Risk Management, and Strategic Responses in Indonesia. *Summa: Journal of Accounting and Tax*, 3(2), 126–136. https://doi.org/10.61978/summa.v3i2.888.

Base Erosion), whilst developing countries are often in a more reactive position.[20] A redefinition of justice demands recognition of distributive agency that is, providing developing countries with the space to utilise tax instruments as a means of development incentives without being immediately viewed as a threat to the global order.

Within the framework of the international economy, a global minimum tax policy tends to confer greater benefits on host countries that is, the developed nations where the headquarters of multinational enterprises (MNEs) are located.[21] Through the Income Inclusion Rule (IIR) scheme, host countries are granted the authority to levy a top-up tax if a subsidiary in another country is subject to a tax rate below 15%.[22] Philosophically, this mechanism risks undermining the principle of distributive justice, which should prioritise the right to tax in the jurisdiction where economic activities and the process of value creation actually take place. Redefining justice necessitates a paradigm shift from justice based on the domicile principle towards a more substantive and contextual source-based justice.

The implementation of the Global Minimum Tax (GMT) reflects the fundamental tension between the demands of global market efficiency and the need for social justice at the national level. The OECD believes that a minimum tax will create a level playing field, but this assumption overlooks the reality that the starting conditions of the 'competitive arena' between countries have never been equal to begin with. For developing countries, taxation serves not only as a source of revenue but also as a strategic policy instrument to attract foreign investment through the provision of fiscal incentives.[23] When the authority to grant such incentives is constrained by global standards, the concept of distributive justice, which should accommodate the specific needs of each country is undermined by a standardisation process that oversimplifies matters.

A critical examination of this policy also reveals a paradox in the interpretation of the principle of *al-musawah* (equality), which is often misunderstood as uniformity. In contemporary theories of justice, treating different entities identically is, in fact, a form of injustice. The setting of a minimum tax rate of 15% assumes that all countries

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[20] Astri Warih Anjarwi, Anna Che Azmi, Kadarisman Hidayat, Mirza Maulinarhadi Ranatarisza & Devi Nur Cahaya Ningsih. (2025). Digital reporting and the global minimum tax: OECD Pillar Two implementation. *Policy Design and Practice*, 1–23. https://doi.org/10.1080/25741292.2026.2617719.

[21] Ali Suryo Herlambang. (2025). Peluang Pajak Minimum Global Untuk Meningkatkan Daya Tarik Investasi di Indonesia. COMSERVA: Jurnal Penelitian dan Pengabdian Masyarakat, 4(11), 3812-3822. https://doi.org/10.59141/comserva.v4i11.2835.

[22] Tamar Groswald Ozery. (2020). Illiberal Governance and the Rise of China's Public Firms: An Oxymoron or China's Greatest Triumph?. U. Pa. J. Int'l L., 42(4), 921-1004. http://dx.doi.org/10.2139/ssrn.3616513.

[23] Jai Kumar & Irwan Aribowo. (2021). Insentif dan Disinsentif Fiskal dalam Upaya Pencapaian Target Penerimaan Pajak Tahun 2020. *JURNAL PAJAK INDONESIA (Indonesian Tax Review)*, 4(2), 14-20. https://doi.org/10.31092/jpi.v4i2.1015.

have the same level of dependence on foreign investment.[24] A redefinition of distributive justice requires an understanding that true equity lies in differential treatment commensurate with the burden, capacity, and development responsibilities borne by each country.

This OECD policy can be interpreted as a form of 'fiscal imperialism' cloaked in the rhetoric of international cooperation. Critical analysis suggests that the setting of the 15% rate did not involve an inclusive and meaningful participatory process involving all affected countries from the very outset of its formulation. In fact, ideal distributive justice should encompass procedural justice, namely a decision-making process regarding the distribution of global taxing rights built on consensus and respect for the diversity of legal systems and national economic conditions, rather than through the dominance of standards determined by a group of elite nations.[25]

From the perspective of *maqasid* al-sharia, distributive justice must be directed towards the protection of wealth (*hifz al-mal*) on a collective and macro scale. Global tax policies need to be critically examined to determine whether they are truly capable of preventing the accumulation of wealth in a handful of developed nations or whether they actually widen the global poverty gap.[26] A redefinition of distributive justice in this context emphasises that a global minimum tax can only be deemed fair if its redistribution mechanism ensures that the additional tax revenue is reallocated to support sustainable development in the countries where that economic value is generated.

The redefinition of distributive justice in the OECD's Global Minimum Tax policy must shift from a focus solely on the level of tax rates towards efforts to maintain a balance with fiscal sovereignty.[27] Justice must not be understood statically as compliance with technical provisions, but rather as a dynamic process to ensure that the global tax system does not undermine the instruments of economic growth in countries that are still in the development stage.[28] This philosophical reconstruction positions distributive justice as the foundation for the realisation of a

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[24] Andreas Haufler & Hayato Kato. (2024). A Global Minimum Tax for Large Firms Only: Implications for Tax Competition. *Genereal Economics*, https://doi.org/10.48550/arXiv.2404.14302.
[25] Heriantonius Silalahi. (2025). Reconfiguring Tax Sovereignty under the OECD Two-Pillar Framework: Legal and Institutional Readiness in a Developing Economy. *Jurnal Inovasi Pajak Indonesia*, 1(4), 196-206. https://doi.org/10.69725/jipi.v1i4.297.
[26] Ghefira Rahima, Nabila Nandayanti & Gina Sakinah. (2025). Konsep Keadilan Pajak dalam Perspektif Maqasid al-Syariah. *Gunung Djati Conference Series*, 56, 282-289.
[27] Alpha Nur Setyawan Pudjono & Ilma Nurul Rachmania. (2025). Strengthening Indonesia's Tax System: A Policy-Oriented Framework Based on ASEAN and OECD Case Studies. *JASF: Journal of Accounting and Strategic Finance*, 8(1), 175-194. https://doi.org/10.33005/jasf.v8i1.553.
[28] Setiadi Alim Lim. (2020). Implementasi Pajak Pertambahan Nilai di Indonesia: Suatu Studi Perbandingan di Negara-Negara ASEAN-9. *BIP's JURNAL BISNIS PERSPEKTIF*, 12(1),27-46. https://doi.org/10.37477/bip.v12i1.24.

tax system that is not only administratively efficient, but also morally sound and just from a humanitarian perspective.

Reformulation of the Principles of *Al-Adl* and *Al-Musawah* in the Implementation of Global Taxation

The reformulation of the principle of *al-adl* in the context of implementing a global minimum tax necessitates a paradigm shift from procedural justice towards substantive justice grounded in proportionality.[29] In Islamic legal philosophy, *al-adl* is not understood as the allocation of equal shares to every party, but rather as an endeavour to place things appropriately in accordance with their context and status (*wad'u al-syai' fi mahallih*). In the design of a global tax system, this understanding implies recognition that developing countries are at a different starting point compared to developed nations.[30] The uniform application of a 15% minimum tax rate, without accompanying compensation mechanisms or flexibility for countries with limited fiscal capacity, could be viewed as a disregard for the principle of proportionality, which lies at the heart of justice in Islam.

In line with this, the principle of *al-musawah* (equality) needs to be redefined so as not to be trapped in a superficial understanding of formal equality. In the context of the contemporary economy, treating developed nations - which possess advantages in capital and infrastructure - in exactly the same way as developing nations that are still striving to catch up has the potential to undermine human values.[31] The reformulation of *al-musawah* within the global tax regime should be understood as equality of opportunity.[32] This means that every country has an equal right to achieve prosperity, which in practice may require special treatment or differential policy measures for developing countries to ensure they remain competitive in attracting investment.

The implementation of a fair global tax must take into account the concept of *maslahah ammah* as a bridge between religious norms and contemporary economic realities.[33] The OECD Global Minimum Tax, through its top-up tax mechanism, is

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[29] Fairuz Ainun N'aim, Muhammad Adieb, Ummu Aemanah & Anisa. (2025). Penerapan Prinsip Al-'Adl Dan Al-Tawazun Dalam Regulasi Pajak Terhadap Badan Usaha Syariah. *Journal Of Islamic Business Law*, 2(1), 51-63. https://jurnal.ipeba.ac.id/index.php/HESY/article/view/178.

[30] Ali Ridlo. (2022). Pajak Dalam Perspektif Ekonomi Islam Menurut Abu Yusuf. *Mukaddimah: Jurnal Studi Islam*, 4(2), 210-225. https://ejournal.uin-suka.ac.id/pusat/mukaddimah/article/view/2826.

[31] Faisal Affandi & Hamonangan. (2025). An Islamic Economic Perspective on the Implementation of Progressive Taxation to Address Income Inequality in Indonesia. *El-Jizya: Jurnal Ekonomi Islam*, 13(2), 183-202. https://doi.org/10.24090/ej.v13i2.13622.

[32] Ahmad Ubaidillah & Khozainul Ulum. (2023). Keadilan Ekonomi Islam Dan Implementasinya. *JES (Jurnal Ekonomi Syariah)*, 8(2), 178–188. https://jes.unisla.ac.id/index.php/jes/article/view/713.

[33] Nessa Maulidhyna & Zanatull Cahya. (2025). Analisis Fungsi Pajak dalam Negara Modern Berdasarkan Perspektif Ekonomi Islam. *Jurnal Bisnis, Ekonomi Syariah, Dan Pajak*, 2(2), 275–298. https://doi.org/10.61132/jbep.v2i2.1189.

conceptually designed to prevent the shifting of profits to tax havens. A reformulation grounded in the principle of *al-adl* demands that such tax revenue should not be concentrated solely in the home countries of multinational corporations (typically developed nations), but should also be redistributed to the source countries (developing nations) where economic value is actually generated.[34] Without a fair redistribution scheme, this policy risks reinforcing the concentration of wealth at one particular pole, a condition that is explicitly at odds with the principles of Islamic economics.

In the digital economy, the principle of *al-adl* is also closely linked to the issues of data sovereignty and virtual economic activity. Developing countries are often the primary markets for global technology companies, yet their taxing rights are frequently eroded by international regulatory frameworks that have yet to adapt. A reformulation of justice necessitates the proportional allocation of taxing rights to the country where the consumer is located.[35] This approach is consistent with the *fiqh* principle of *al-ghunmu bi al-ghurmi*, which asserts that profit must be commensurate with risk; thus, the country that provides the market, infrastructure, and economic stability is entitled to fair tax compensation for the development costs it bears.

The integration of the principle of *al-musawah* into OECD policy requires transparency and inclusivity in the policy-making process. To date, many developing countries have more often acted as standard takers rather than standard setters. This philosophical reformulation emphasises that equality in international law can only be realised if the voices of developing countries are accommodated on an equal footing in global negotiating forums. This reflects the Islamic value of *shura* (consultation), which ensures that public policy does not serve solely the interests of the global economic elite.

This reformulation is also linked to the aspect of *hifz al-mal* (protection of wealth) in the public sphere, where the state has a duty to safeguard the sustainability of fiscal resources for the welfare of society. When global tax policies restrict developing countries' scope to provide fiscal incentives, such as tax holidays, the growth potential of domestic industries may be hindered.[36] The *al-adl* perspective offers an alternative in the form of recognition of incentive zoning or a "fiscal safe space" for developing countries, so that tax instruments can still be used for

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[34] Murtiadi Awaluddin, Bahrul Ulum Rusydi, Muslimin Kara & Elvi Syahria Maznawati. (2021). Al-Adl Sebagai Unsur Hukum Ekonomi Islam Pada Implementasi Kebijakan Tax Amnesty Di Ternate. *Al-Amwal: Journal of Islamic Economic Law*, 5(2), 53-64. https://doi.org/10.24256/alw.v5i2.1590.

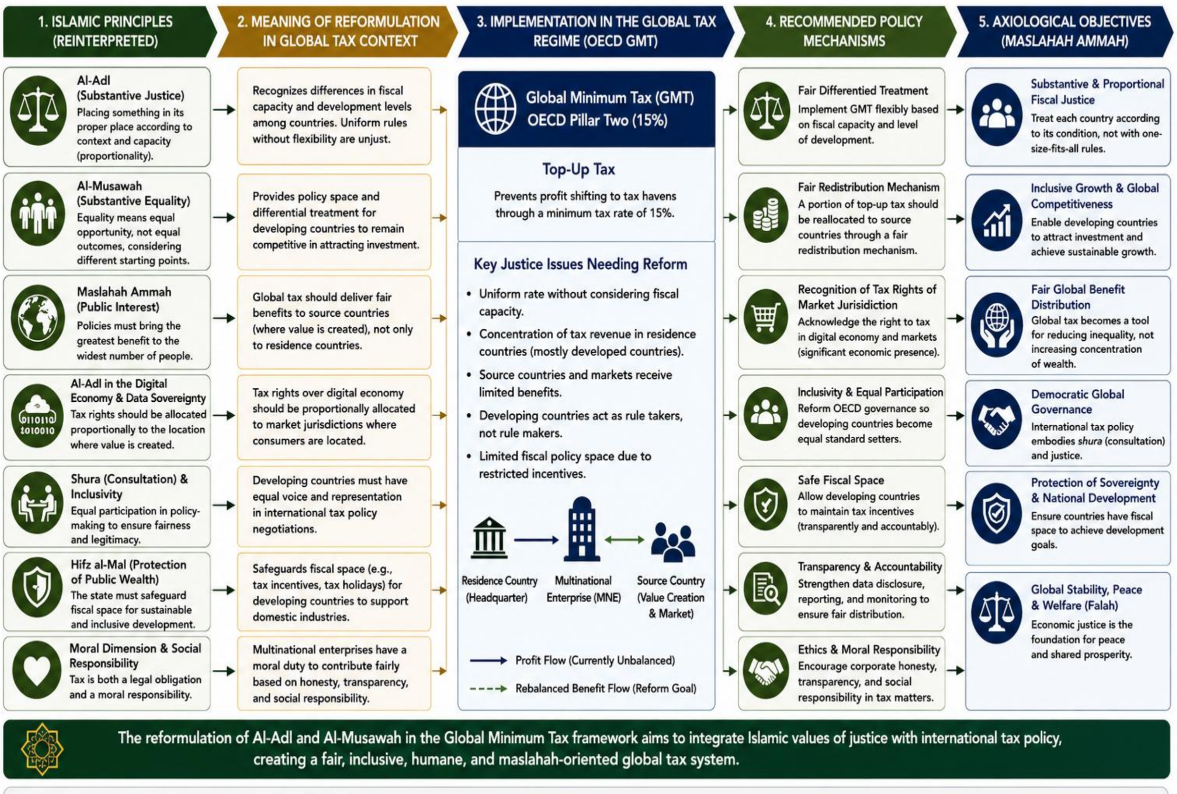
[35] Cahyoginarti, Amrin & Alwy Ahmed Mohamed. (2025) Integration of Tax Justice Principles into Islamic Law for the Achievement of Sustainable Development Goals. *Profetika Jurnal Studi Islam*, 26(2), 631-649. https://doi.org/10.23917/profetika.v26i02.12426.

[36] Ana Muthoharoh, Cantika Sundari Wijaya, Dian Putri Lestari, Erda Nur Fitria, & Amalia Nuril Hidayati. (2025). Maqashid Syariah sebagai Framework Kebijakan Fiskal: Integrasi Nilai Islam dalam Public Finance. *Ekopedia: Jurnal Ilmiah Ekonomi*, 1(4), 3462-3473. https://doi.org/10.63822/dqtaks72.

development purposes without being deemed to violate the global consensus, provided they are implemented transparently and accountably.

From an axiological perspective, the reformulation of the principles of *al-adl* and *al-musawah* is aimed at establishing a tax system that emphasises not only the efficiency of collection but also distributive justice. In today's global economic order, extreme inequality poses a serious threat to world stability.[37] Islam views economic justice as a key prerequisite for the creation of peace. A Global Minimum Tax should be positioned as a means to achieve *falah* (true well-being) for all of humanity, not merely an administrative instrument to standardise rates for the benefit of powerful nations.

Bagan 1
Reformulating *Al-Adl* and *Al-Musawah* in Global Taxation



Sumber: diolah dari berbagai sumber

The application of this principle of justice also requires the strengthening of the moral dimension for legal entities, whether states or corporations. From an Islamic perspective, taxation is understood not only as a legal obligation, but also as a social responsibility. The reformulation of *al-musawah* in this context affirms that multinational companies that derive profits from a country's resources and markets

[37] Murtiadi Awaluddin, Bahrul Ulum Rusydi, Muslimin Kara & Elvi Syahria Maznawati. (2021). Al-Adl Sebagai Unsur Hukum Ekonomi Islam Pada Implementasi Kebijakan Tax Amnesty Di Ternate. *Al-Amwal: Journal of Islamic Economic Law*, 5(2), 53-64. https://doi.org/10.24256/alw.v5i2.1590.

have a moral obligation to contribute fairly to that country's development. This demands a global tax ethic grounded in honesty and transparency, going beyond mere technical compliance with OECD regulations.

The reformulation of the principles of *al-adl* and *al-musawah* within the global tax regime represents an effort to achieve "inclusive justice". The future implementation of a global tax system must be able to accommodate the diversity of national economic conditions through mechanisms that are flexible yet maintain integrity. By harmonising international standards with Islamic philosophical values, it is hoped that a more humane global fiscal order will be created, in which global economic progress is no longer achieved at the expense of the sovereignty and development interests of developing nations.

CONCLUSION

This study confirms that the implementation of the OECD Global Minimum Tax, from the perspective of Islamic legal philosophy, requires a paradigm shift from formal-universal justice towards substantive-proportional justice that takes into account disparities in economic capacity between countries. Through a reinterpretation of the principles of *al-adl* and *al-musawah*, this study demonstrates that the uniform application of a minimum tax rate without accompanying redistribution mechanisms that favour the source country has the potential to undermine the essence of distributive justice and weaken fiscal sovereignty. The novelty of this research lies in its attempt to integrate contemporary international taxation discourse, particularly the OECD's Pillar Two, with the transformative epistemological framework of Islamic law. Unlike tax studies that generally focus on technical compliance and macroeconomic implications, this research proposes the conceptual formulation of "Inclusive Fiscal Justice" as a reconstruction of global tax moral standards to make them more humanistic and non-hegemonic, whilst simultaneously filling a gap in the literature at the intersection of international tax law and Islamic economic philosophy.

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