비잔틴제국에서 수용된 이슬람의 조세제도
-지즈야(인두세)를 중심으로--*

황 의 갑**

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Ⅳ. 결론

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** 부산외국어대학교 지중해지역학 HK연구교수
A Study on Islamic Tax System, Derived from the Byzantine Tax System.

-Focus on Jizya(per capita tax) System-

Hwang, Eui-Gab
BUFS

With message, to praise the only God - Allah, Islam going to spread their power after rising in the desert of Arabian peninsula. Within a century, Islamic power reached Iberian Peninsula to the west through North African Morocco and river of Oxus in Central Asia to the East.

Islamic Culture was unstinted to accept the advanced systems. Islamic Tax system was invoked and developed from those advanced cultures like the Byzantine Empire'.

For the Muslim governing group, Islamic tax system was an effective system and which enable to governing the other majority group easier. Under Islamic law, Jizya is a per capita tax levied on a section of an Islamic state's non-Muslim citizens, who meet certain criteria. From the point of view of the Muslim rulers, jizya was a material proof of the non-Muslims' acceptance of subjection to the state and its laws, "just as for the inhabitants it was a concrete continuation of the taxes paid to earlier regimes. And zakat was a religious tax for Muslims.

This article dealt types of tax which levied to Muslim and non-Muslim citizens. I was tried to find conception and changes both Jizya and Zakat system. Islamic Society has various tax systems. Jizya and Zakat was typical Islamic tax system to achieve the social justice and impartiality.