

## IMPLEMENTATION CARBON TAX IN THE PERSPECTIVE OF MAQASID ASH-SYARI'AH: TO SOLVE THE ENVIRONMENTAL PROBLEM

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### ABSTRACT

**Purpose** - Understand the implementation of the carbon tax from maqasid ash-syariah perspective as a way to overcome environmental problems.

**Design/methodology/approach** – This research is qualitative research with descriptive approach. The method used to review the implementation of the carbon tax from maqasid ash-syariah perspective.

**Findings** – The result showed that the implementation of the carbon tax as an effort to overcome environmental problems has been in line with maqasid ash-sharia. In the maqasid ash-sharia developed by Ali Yafie explained that the importance of protecting the environment because it is a fundamental problem that is the primary need of everyone. So that the law of environmental preservation is an obligation for every people, both individuals and groups. Therefore, the role of the government is needed to be able to make regulations by considering the values of maqasid ash-sharia, especially regulations that can have an impact on the environment.

**Originality/value** – This research has explored the implementation of a carbon tax as an effort to protect the environment in the perspective of maqasid ash-syariah value.

**Keywords** – *Carbon Tax, Maqasid Ash-Syariah, Environment*