



ABSTRACT

Failed Fuel Subsidies: A Review of Maqashid Syariah and SDG's

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Fuel subsidies are often implemented by governments with the noble aim of protecting people's purchasing power and stimulating the economy. However, in practice these subsidies are often misdirected. The benefits are enjoyed more by the wealthy than by the poor, who should be the main priority. This study aims to analyze the problem of misdirected fuel subsidies through a dual perspective, namely Maqashid Syariah and Sustainable Development Goals. The method used in writing this research is qualitative with a literature review approach. The data was analyzed descriptively with reference to the core concept of Maqashid Syariah. Specifically, the five basic principles of protection: religion, life, intellect, lineage, and property. It also refers to relevant SDG's principles such as Poverty Eradication, Affordable and Clean Energy, Inclusive Economic Growth, and Reduced Inequalities. The results of the study show that fuel subsidies that miss the mark are in fact, contrary to the spirit of Maqashid Syariah. Instead of protecting the property of the people fairly, this program creates wasteful state spending that is detrimental, benefits only an elite group, and widens the gap. Thus, it fails to achieve justice. Similarly, from an SDG's perspective, this program hinders the achievement of several goals, such as energy market distortion, transition to sustainable energy, and the allocation of funds that should be allocated to more targeted poverty alleviation and education programs. This study emphasizes that the conventional fuel subsidy program, which is not targeted appropriately, is not in line with the principles of justice and universal benefit that form the main foundation of Maqashid Syariah and SDG's.

Keywords: Fuel Subsidies, Mislargeting, Justice, Maqashid Syariah, SDG's



Introduction

Entering a period of global dynamics, including an increasingly complex and dynamic global economic context, fuel subsidies have become one of many state policy instruments to encourage economic growth and ensure affordable energy access for the community. However, behind these good intentions lie several unexpected consequences and challenges. In Indonesia, a country that implements subsidies to facilitate access to fuel energy, there is no denying the debate surrounding the topic of subsidies, given their broad impact on the economy, the environment, and social welfare. (Siti Salasatu Sa'diyah et al., 2025) Although the emphasis is on subsidies that provide convenience for the community, their implementation often falls short of expectations.

This financial inequality among the people was the government's initial goal in providing social assistance in the form of subsidies for basic commodities or fuel, with the hope of meeting the needs of the country's people. However, the reality on the ground often falls short of expectations, as subsidies are not received by the people or communities that meet the criteria for receiving government subsidies.

The phenomenon of this form of subsidy distribution failure will be discussed in two analytical frameworks, namely *maqashid syariah*, which is a guideline for safeguarding the fundamental aspects of life in Islam, including the protection of religion, life, reason, lineage, and property, as well as global sustainability goals or SDGs, (Ansori, 2018) which in the context of fuel subsidies, it is important to consider the extent to which this policy is in line with the principles of *maqashid syariah* and the SDG's, considering its impact on the overall welfare of the country's people.

There are seventeen SDG goals that have been designed by the United Nations as a form of inclusive and sustainable development that are interrelated with one another. These include poverty eradication, environmental protection, and improving quality of life. In studying this phenomenon, fuel subsidies should be evaluated not only from an economic perspective but also from a social and environmental sustainability perspective, in order to determine the extent to which these subsidy policies have supported global sustainable development goals or have actually hindered the



achievement of SDG's. (Ningsih & Syalikha, 2024) Therefore, the main problem to be examined in this study is how the failure of fuel subsidies can be critically reviewed from the perspective of maqashid sharia and SDG's principles.

Literature Review

Wahyu Harmono (2022) in it's title "*Dampak Kebijakan Pengalihan Subsidi BBM Di Tengah Krisis Multinasional Terhadap Inflasi dan Pertumbuhan Ekonomi di Indonesia*" shows that the impact of fuel subsidy diversion amid the multinational economic crisis in Indonesia in 2022 did not cause a continuous surge in inflation until November 2022 (Wahyu, 2022). National economic growth even showed a positive trend, indicating the resilience of the Indonesian economy to these fiscal policy changes. The findings of this journal reinforce the view that subsidy reform can be carried out without disrupting macroeconomic stability, but must be balanced with effective compensation and monetary coordination policies.

In contrast to the macroeconomic approach used by Harmono, Stefanus Sampe (2023) in the title "*Efektivitas Penerapan Kebijakan Subsidi Bahan Bakar Minyak*" focusing on analyzing the effectiveness of fuel subsidy policy implementation in terms of distribution and implementation (Sampe, 2023). Through a qualitative approach based on literature review, his journal concludes that fuel subsidy policies that are not on target will cause problems of hoarding and even scarcity, which will lead to price increases in the market. According to Stefanus Sampe, subsidies in Indonesia are often enjoyed by middle- to upper-income groups, which can lead to deadweight loss and fiscal inefficiency. This journal also emphasizes that if these subsidies continue without reforming the distribution mechanism and stricter supervision, it will be difficult to achieve the objectives of the subsidies.

Meanwhile Sugeng Suharto (2023) shows in his book entitled "*Kebijakan Program Subsidi BBM*" Regarding the fuel subsidy program policy, emphasis has been placed on the implementation and evaluation of post-subsidy reduction compensation programs, such as the Subsidy Reduction Compensation Program or PKPS and Direct Cash Assistance or BLT (Suharto, 2023). Through field and administrative evaluations,



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Suharto highlighted that the success rate of compensation programs is highly dependent on the validity of recipient data and the effectiveness of the verification system at the local level. Suharto found that there are still obstacles in terms of data accuracy and delays in the distribution of aid, which can reduce the effectiveness of programs in protecting vulnerable groups.

Methods

This study uses a descriptive qualitative method with a literature review approach. Data collection was carried out by gathering information from various secondary sources such as journals, books, articles, and news related to the title presented. (Safrudin et al., 2023) The data obtained will be analyzed descriptively with reference to the core concept of maqashid syariah, which specifically discusses the basic principles of protecting religion, life, reason, lineage, and property, and also relates to the Sustainable Development Goals. The analysis was carried out by reviewing, comparing, and synthesizing various literature to find the relationship between the failure of the fuel subsidy policy and the main principles of Maqashid Shariah and SDGs. This approach was taken to assess the extent to which this subsidy policy has fulfilled the concepts of public interest, social justice, and sustainable development.

Result and Discussion

Analysis of the Failure of Fuel Subsidies Based on Maqashid Sharia

Before proceeding with the analysis, it is necessary to first understand what Maqashid Syari'ah is. Etymologically, the definition of Maqashid Syari'ah consists of two Arabic words: 1) Maqashid, which is the plural form of maqshad, meaning intention or purpose. 2) Syari'ah, which comes from the word syar'i, meaning path, especially the path to a source of water (Suhaimi, 2023). Terminologically, maqashid syari'ah can be understood as the values and meanings that are the objectives of Allah SWT. According to Al-Syatibi in (Toriquddin, 2014), maqashid syari'ah can be divided



into two, namely *Qashdu al-Syar'i* or the objectives of Allah SWT, and *Qashdu al-Mukallaf* or the objectives of mukallaf.

Maqashid Syari'ah can also be defined as 'the noble objectives of Islamic law' which prioritizes the resolution of issues (problems) faced by the ummah or society. There are five main objectives of maqashid syari'ah, or better known as *Al-Kulliyat al-Khamsah*, which consist of: 1) *Hifdz ad-Diin* or preservation of religion. 2) *Hifdz an-Nafs* or preservation of the soul, mental health, or welfare. 3) *Hifdz al-'Aql* or preservation of reason/rationality. 4) *Hifdz an-Nasl* or preservation of lineage, ancestry. 5) *Hifdz al-Maal* or preservation of wealth, economy (Intan, 2023).

In the context of this case study, maqashid syariah is relevant in that existing subsidies should be properly distributed to those in need, because subsidies are provided to achieve *maslahah* or the sustainability of the people. (Drs. H. Saefudin, Sh., 2025) Maka dari itu, akan dibahas bagaimana relevansi kegagalan pemberian subsidi BBM menurut *al-Kulliyat al-Khamsah*:

1. *Hifdz ad-Diin*

Fuel subsidies, which should be distributed accurately to those in need, have not been implemented as planned in practice. The responsibility given to the authorities should be carried out properly through governance based on moral and ethical principles and oriented toward the welfare of the people. The welfare of the people means that there are two main points that must be followed, namely *al-'Adl* or Justice and *al-Amaanah* or trust and responsibility. (Fadilah, 2025) Transparency and accountability are needed as a form of accountability to the public, but the government is still not transparent in this regard.

The principles of *al-'Adl* and *amanah* are fundamental in the distribution of goods or wealth according to Islamic law. Taking property through means that are prohibited by Islam, such as fraud, exploitation, manipulation, and other unlawful acts (Reynildha et al., 2025), will undermine public trust and violate the principle of *al-Amaanah*. If government funds originating from the state budget are also not



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transparent and are questioned by the public, this means that the trust that has been given has been tarnished. Ethical integrity must be maintained (al-amr bil ma'ruf).

2. *Hifdzu an-Nafs*

The provision of subsidies is nothing more than a means to facilitate or stabilize prices through discounts provided by the government so that the public especially those who are financially disadvantaged can obtain fuel at more affordable prices (Adelia Gusfira et al., 2025). Especially since fuel can be considered a commodity that is essential in everyday life. In other words, subsidies themselves are the government's effort to help the public maintain their wellbeing. However, mistake in targeting subsidy recipients have led to a failure in *Hifdzu an-Nafs* through protection and social assistance.

If the target is wrong, it means that there are some groups that should receive assistance but do not, and ultimately when fuel prices rise but subsidies are not sufficient, poverty levels will increase (Asep Suryahadi, Asri Yusrina, 2023). In 2023, there is the potential for the poverty rate to increase from the initial baseline of 9.54% to 12.77% or 12.23%. The results of the SMERU Research study are based on the impact of the 2022 fuel price increase without accompanying social assistance as compensation. Therefore, even though subsidies are still provided, direct social assistance is considered to have a more positive impact in terms of *Hifdzu an-Nafs*.

3. *Hifdzu al-'Aql*

In Islam, religion is a protector that contains guidelines, which clearly state that Islam always protects its followers from poverty. However, nowadays, people are competing to enrich themselves, often using cunning means and not hesitating to get their hands dirty. This is closely related to how subsidies that should be used for more beneficial purposes are instead being diverted for unilateral interests. Many critics often view this phenomenon of misdirected subsidies as a stepping stone for the government to reform its way of thinking. Because in this crisis, apart from fuel subsidies, education



in Indonesia is far from standard. (Triwibowo & Pramono, 2025) Indonesia has recently experienced budget cuts in education, which are suspected to have been diverted to subsidies, which in practice are far from efficient.

To that end, the context of *Hifdz al-'Aql* clearly states that the government should be wiser in allocating subsidies and maintaining the fuel subsidy budget without cutting the education budget. Reason is something that must be preserved people who are rational will have good manners. Therefore, the process of implementing this requires a sound basic education. (Azzuhria, 2025) Knowledge without manners will only lead to misguidance, as seen in how corruptors steal money from the people without shame. Once again, suboptimal education, which stems from education budgets that often compete with energy subsidies, will reduce the quality and accessibility of education, which is the main pillar in maintaining reason.

In addition, another impact can be seen in how the government has been less than wise in balancing the country's economic conditions and innovation in achieving its goals in developing the energy sector. (Sampe, 2023) The existence of fuel subsidies will certainly hamper Clean Energy Innovation: Subsidies that keep fossil fuels cheap remove the incentive for research, development, and adoption of more environmentally friendly renewable energy. This limits advances in science and technology. Moreover, it does not change the fact that these subsidies are actually misused and do not reach their intended targets.

4. *Hifdz an-Nasl*

The misuse of fuel subsidies that do not reach their intended targets can also have an impact on the sustainability of future generations. Indonesia still has high levels of hunger and poverty, although not as high as countries in Africa. It cannot be denied that subsidies are important for the poor. (Celestin, 2016) In the context of *maqashid syariah*, good offspring will be born from a good environment, as well as how a person takes care of themselves. However, if poverty and hunger are rampant, maintaining offspring will be difficult, especially when just surviving is difficult. Fuel subsidies,



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although not a basic necessity that must be met, are still very important not to be used indiscriminately. Fuel subsidies should be used for the underprivileged, so that they are not

However, when viewed in relation to the vision and mission of the SDG's, fuel subsidies are at least somewhat contradictory to the government's efforts to protect its citizens from environmental pollution. This could jeopardize the future of the next generation, as the pollution and environmental damage caused by high fossil fuel consumption for example climate change, will be borne by future generations. (Muhammad Marwan Nduru, 2025) This is a form of intergenerational injustice. This damage will also affect how future generations are born and develop.

Again, environmental damage will lead to long-term health costs. Children are the most vulnerable group to the effects of air pollution, and the failure of these subsidies to protect their health means a failure to ensure a healthy and high-quality future generation. Fuel subsidies are intended to make it easier for the poor and lower classes to continue their activities more easily. However, it is known that this has strayed far from its intended purpose. (Muhammad Marwan Nduru, 2025) Unintentionally, the pollution created by subsidized fuel is threatening the health of the people and their offspring. Therefore, the objectives of Sharia law and the vision and mission of the SDG's go hand in hand to protect the offspring and younger generations so that they become a high-quality generation.

5. *Hifdz al-Maal*

Islamic economics aims for the welfare and benefit of the people, so the pillar of Hifdz al-Maal is the most crucial factor in the failure of this subsidy. The state should have an obligation to ensure the equitable distribution of aid, as stated in Qur'an Surah Al-Hasyr chapter 7:

...كَيْ لَا يَكُونَ دُولَةً بَيْنَ الْأَغْنِيَاءِ مِنْكُمْ وَمَا آتَاكُمُ الرَّسُولُ فَخُذُوهُ وَمَا نَهَاكُمْ عَنْهُ فَانْتَهُوا وَاتَّقُوا اللَّهَ إِنَّ اللَّهَ شَدِيدُ
الْعِقَابِ



“...(Thus) so that wealth does not circulate only among the rich among you. Accept what the Messenger gives you. Leave what he forbids you. Fear Allah. Indeed, Allah is severe in punishment.” (Q.s. Al-Hasyr[59]: 7)

Fossil fuels, which are natural resources provided by Allah SWT, are public assets which, according to Islam, must be managed properly by the government or state in order to bring prosperity to the country, not just for the enjoyment of a handful of people. (Maftukhatusolikhah, 2013) However, the failure to provide subsidies means that the government has failed to bring prosperity to the people through the natural resources bestowed by Allah SWT. The provision of subsidies is actually also risky because it can lead to allegations of corruption. Because subsidies are not on target and subsidy money remains, this indicates a waste of public funds and inefficiency.

The subsidy budget that has failed to be distributed properly should be evaluated so that the wealth of other communities can also receive attention. Alternatively, it would be better to redirect the budget towards infrastructure development, education, or healthcare, which have clearer objectives and remain crucial needs that must be met, rather than continuing to provide subsidies that only enrich the elite and a select few without improving the welfare of the people. This clearly threatens the *hifdz al-Maal* or preservation of wealth of the state and the people in the future.

Analysis of Fuel Subsidy Failure based on SDG's Principles

Fuel subsidies are considered one of the programs that conflict with the SDG's on one hand. This is examined in SDG's principle 7, which is to ensure access to affordable, sustainable, and reliable clean energy for all levels of society. The existence of fuel subsidies will indirectly encourage excessive consumption of fossil fuels, which will slow down the transition to clean and environmentally friendly energy, thereby impacting the achievement of SDG's 7 and other sustainable development goals. (Husaini et al., 2022) Behind all that, the failure of subsidies will exacerbate significant environmental problems such as increasing carbon emissions and air pollution.



On the economic side, it will place a heavy fiscal burden on the country as a result of the failure of subsidies. There is a need to reform the fuel subsidy program, in the context of transferring subsidy funds to investment in clean energy as an effort to accelerate the achievement of the SDG's. However, what needs to be emphasized in reform efforts, which are often hampered by political, social, and economic challenges, is a concrete strategy to protect vulnerable groups and ensure transparency in reporting and policy implementation, (Van Asselt, 2023) as a form of support for the achievement of the SDG's, particularly SDG's 7.

Another link between the failure of fuel subsidies and SDG's 8, namely inclusive economic growth and decent work, is that the inaccurate distribution of fuel to those in need has rendered the program ineffective and is considered a burden on the state budget. The phenomenon occurring in Indonesia shows that the diversion of fuel subsidy funds to investment in the infrastructure development sector is considered to have a greater impact on increasing the country's economic growth (Kim & Samudro, 2021), despite having a negative side in that it exacerbates income inequality. However, if this is done with the right policies, it will result in increased economic growth in Indonesia.

In SDG's 10, the goal is to reduce inequality. However, when viewed from the inaccuracy of the Fuel Oil Subsidy target, which has been determined by the government as a form of assistance to people categorized as needing it, it is considered inconsistent with the principles of SDG's, which are organized with the hope of creating a better and more sustainable world. The fact is that fuel subsidies tend to exacerbate income inequality in developing countries (Solarin, 2022). As explained above, the increasingly regressive nature of fuel subsidies actually widens the gap between the rich and the poor. The rich benefit more, while the poor receive only a small share.

In the area of climate action, which is currently a global issue, the link to SDG's 13 has become the most obvious contradiction. Fossil fuel subsidies are the main source of funding for greenhouse gas emissions, which are the main cause of climate change (Nyekwere et al., 2024). This policy directly contradicts the global commitment to



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tackle the climate crisis, as it is considered to create market barriers for renewable energy investments and also has the potential to worsen the environmental situation, which is already at the stage of an air pollution crisis. In order to contribute to reducing greenhouse gases, which are increasing daily, and to support climate change mitigation (Van Den Bergh et al., 2023), even though the impact may not be immediately and fully successful, there is hope for policy reform or the elimination of subsidy programs that are often misdirected, in order to reduce excessive fossil energy consumption and the potential for increased greenhouse gas emissions.

The relationship between the negative impact on other Sustainable Development Goals or SDG's and the principles in Islam, particularly Maqashid Sharia. The connection between SDG's that have goals related to healthy and prosperous lives is related to and has the same meaning as the Maqashid Sharia concepts of *Hifzh an-Nafs* or protection of the soul and *Hifzh al-Aql* or protection of the mind. (Triwibowo & Pramono, 2025) The relationship between these two principles shows that policies and practices that are considered unsustainable can greatly affect both aspects, both in terms of global sustainability and the religious principle of Maqashid Sharia. The relationship is harmonious between healthy and prosperous life in SDG's 3 and the Maqashid Sharia concept of *Hifzh an-Nafs* or protection of the self.

This correlation is evident in the fuel subsidy program, which often misses its target, resulting in wasted government funds and high fuel consumption. High consumption of fossil fuels often results in air pollution that negatively impacts the environment and public health. Pollution caused by increased use of fossil fuels can lead to respiratory diseases, heart disease, and even cancer.

In *Hifzh an-Naf's* view, which emphasizes the protection of life, which also leads to human health, the negative impacts of this phenomenon are very much at odds with the principle of maintaining a healthy and prosperous life. Poor air quality can lead to an unhealthy and polluted environment, as it can severely disrupt the physical and mental health of the community and ultimately reduce the quality of life that is desired.



In addition to the connection between SDG 3 and Hifzh an-Nafs, there is now another connection with the fourth Sustainable Development Goal (SDG) related to quality education. Who would have thought that the term “quality education” would be related to the failure of fuel subsidies? In fact, the government established this program to help people who were deemed unable to meet their basic needs, with the hope that their daily needs could be adequately fulfilled. (Ansori, 2018) However, the reality on the ground is contrary to what the government had hoped for. Those who benefit from this subsidy program are people who are classified as middle to upper class, not the lower middle class.

The result is that the public feels that this program is not helpful and has no impact whatsoever. Ultimately, the budget that was previously allocated to help the community has not been properly realized and has been wasted. (Siti Salasatu Sa'diyah et al., 2025) This often sparks debate, as it is argued that the budget for this subsidy program would be better used for more urgent needs, such as education funding. This is because providing subsidies in the energy sector requires a significant amount of money, which often cuts or reduces the budgets of other sectors, including education.

When the budget for education funds is cut, it will result in shortages and limitations. This will indirectly affect the quality of education, which will decline. The impact of declining educational quality will be felt in the ability of future generations to think critically and creatively, which is a major part of Hifzh al-Aql. In this context, it shows how important quality education is in shaping a society that is highly competitive, knowledgeable, and capable of innovation. (Fadilah, 2025) Without adequate quality education, the potential of individuals in the future will be hampered and will not be realized.

Subsidies for fossil fuels can create dependence on unsustainable energy sources, thereby indirectly hindering investment and development in renewable energy and technology. The slowdown in the transition to green and renewable energy due to high dependence on fossil fuels is contrary to the main objective of Sustainable Development Goal 9, which encourages innovation and sustainable infrastructure



development. If the renewable energy sector does not receive full support in carrying out the green energy transition process, the innovation needed to create clean energy and environmental solutions will be hampered. In the long term, this will indirectly threaten human survival, industrial sustainability, and infrastructure that should support inclusive and sustainable economic growth.

The Meeting Point and Convergence Between Maqashid Sharia and Sustainable Development Goals

The principle of justice or *Al-'Adl* is at the core of both the Maqashid Sharia and Sustainable Development Goals perspectives. This includes economic and social justice. The principle of Maqashid Sharia emphasizes social justice and fair distribution of wealth, which is in line with SDG's goals such as poverty reduction, inequality, welfare, and the creation of a just environment (Hasnat et al., 2025). A form of subsidy failure occurs when the benefits of the program are only enjoyed by the elite rather than the vulnerable groups who need it.

This phenomenon clearly violates the principle of justice and has the potential to worsen social and economic inequality. The integration of the value of justice into public policy. In Islam, the role of zakat distribution and Islamic financial instruments that are far from the concept of usury has been proven to strengthen social and economic justice, which certainly supports the achievement of the Sustainable Development Goals. Conversely, unfair policies and misdirected targets, such as the phenomenon of regressive fuel subsidies (Aziz et al., 2024), hinder the noble goals of an inclusive and sustainable society because they contradict the main principles of justice in the concepts of Maqashid Sharia and SDG's.

In two perceptions, both in Maqashid Sharia and also Sustainable Development Goals, the placement of human welfare becomes the main objective, emphasizing the concept of benefit or *al-Maslahah* and welfare for all levels of society. The failure of fuel subsidies has had many negative impacts, one of which is air pollution caused by



the burning of fuels, both fossil and biomass. This has a detrimental effect on human health, making it highly relevant to SDG's 3 on healthy and prosperous lives, which is in line with the Maqashid Sharia concept of *Hifzh an-Nafz* or protection of life. This is because long term exposure to fine particles from fuel combustion residues increases the risk of respiratory disorders and decreased lung function (Xu et al., 2022) . This has a major impact on vulnerable groups such as the elderly, children, and women.

The massive number of users of this fuel subsidy program has indirectly damaged environmental sustainability and natural resources significantly. This contradicts the principle of *Hifzh an-Nasl* or protection of descendants, whereby if environmental sustainability becomes a crisis, it is not the current generation that will suffer greatly, but future generations, namely our children and grandchildren. This destruction of environmental sustainability undermines the objectives of the SDG's, particularly SDG's 13 on climate action (Boulanouar & Essid, 2023). This is because, in essence, these subsidies actively encourage excessive consumption of fossil fuels, thereby increasing the ecological footprint, exacerbating air pollution, and slowing down the transition to green and renewable energy.

Conclusion

The fuel subsidy program should be a form of assistance for people in need. This program was initiated by the government with noble intentions. However, the reality on the ground is the opposite of what the government expected. Due to the inaccuracy of the subsidy targets, which in fact only benefit the middle and upper classes, this program is no longer effective and is simply wasting state funds that could otherwise be allocated more effectively.

The impact of the inaccurate targeting of subsidies is manifold, ranging from increased greenhouse gas emissions, air pollution, respiratory diseases, the threat of environmental exploitation, and the hindrance of the green transition process. All of these issues contradict the principles of global development goals or sustainable development goals (SDGs) and the principles of al-Kulliyat al-Khamsah, namely



Maqashid Sharia. These two principles are interrelated, meaning that if one of them is not fulfilled, it will result in the failure to achieve the desired human living environment.

Author Contributions

In writing this research paper, there were three authors who contributed to the completion of this article into a research paper. These three authors had their own tasks that were necessary to compile each part of the paper into a complete scientific research paper. The first author's task and contribution were to create discussion points for each chapter and sub-chapter, divide the discussion sections among the partners in writing this research paper, and search for data according to what was shared. In this division, the writing and data search for the introduction, literature review, and discussion of the analysis of fuel subsidy failure from the perspective of SDGs was carried out by the first author, while the second author searched for data and wrote the chapter on the meeting point and relationship between the Maqashid Sharia perspective and Sustainable Development Goals, as well as the conclusion. The third author conducted data search and writing for the methodology chapter, as well as the chapter on the analysis of fuel subsidy failure from the perspective of Maqashid Sharia. This division of writing resulted in a unified research paper on the failure of fuel subsidies in the review of Maqashid Sharia and the Sustainable Development Goals, as indicated in the title of this conference agenda.

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