

Beyond Halal Certification: Restaurant Standards, Spatial Governance, and Tax Compliance in Islamic Economic Perspective

Muhammad Arsyadillah Surya¹, Jerry Wahyu Setiawan², Kuni Katika Amalia³,
Umi Khulsum⁴, Abd. Rahim Arsyad⁵

¹Islamic Economics Program, Sekolah Tinggi Ekonomi dan Bisnis Islam

^{2,3}Students of Master's Program in Islamic Economics, Sekolah Tinggi Ekonomi dan Bisnis Islam

^{4,5}Master's Program in Islamic Economics, Sekolah Tinggi Ekonomi dan Bisnis Islam

Email: m.arsyadillah@stebilampung.ac.id, jerrywahyusetiawan19@gmail.com,
kunikatika@gmail.com, umikhulsum@stebilampung.ac.id

Abstract

Studies on halal standards in restaurants have generally focused on certification, the halalness of raw materials, and compliance with production processes. This approach is important, but it does not fully reflect the complexity of business governance from an Islamic economic perspective. This article starts from the assumption that halal standards cannot be understood simply as certificate ownership, but rather as a system encompassing space management, operational management, and compliance with fiscal obligations. This research uses a qualitative literature review method by examining various sources related to halal regulations, food service industry spatial planning, and tax compliance within the framework of Islamic economic law. The study's findings indicate that halal integrity is closely related to kitchen zoning, production process separation, hygiene standards, and supply chain oversight. Furthermore, tax compliance, from an Islamic economic perspective, can be interpreted as part of social responsibility and a contribution to the public good. Therefore, halal standards for restaurants need to be placed within a broader governance framework, simultaneously integrating religious, regulatory, and socio-economic dimensions. This article offers a conceptual contribution by reconstructing halal standards as a multidimensional system that not only guarantees product legitimacy but also reflects the principles of fairness, responsibility, and sustainability in business practices. The proposed framework is expected to enrich academic discourse and serve as a reference for regulators and business actors in developing more comprehensive restaurant governance that aligns with Islamic economic values.

Keywords: Halal standards, restaurant management, spatial planning, tax compliance, Islamic economics

Introduction

The global halal industry has continued to show significant growth in the last two decades, especially in the food and beverage sector, which is one of the main pillars of the global halal economy (Razak et al., 2022; Bashir, 2023). This development has prompted various countries, including Indonesia, to strengthen halal regulatory and certification systems as instruments for consumer protection and business competitiveness. Researchers also emphasize that halal certification serves not only as a religious symbol but has evolved into a mechanism for quality governance and product integrity assurance

in the food supply chain (Yusoff et al., 2021). Thus, halal standards play a strategic role in shaping public trust as well as the institutional structure of the food industry.

However, most studies still focus on aspects of compliance with raw materials, production processes, and formal certification systems (Rahman et al., 2022). This approach tends to position halal as an administrative and procedural issue, while the dimensions of business layout and operational governance have not been comprehensively elaborated. Yet, kitchen zoning, production area separation, hygiene management, and workflow design have direct implications for a restaurant's halal integrity (Ali & Suleiman, 2021). Therefore, a more integrative approach is needed to understand halal standards as a system that includes physical, managerial, and normative aspects simultaneously.

On the other hand, discourse on halal is rarely linked to tax compliance and the fiscal responsibility of business actors. In the context of Islamic economics, contributing to state revenue through taxes can be interpreted as part of social responsibility and the realization of public welfare (Saad & Haniffa, 2022). Previous studies have emphasized that ethical business governance from a sharia perspective not only includes product halalness, but also compliance with state regulations and the principle of distributive justice (Hassan & Aliyu, 2023). However, research that integrates halal standards, business spatial planning, and tax compliance in one analytical framework is still very limited.

Based on this gap, this article attempts to reconstruct halal standards for restaurants from an Islamic economic perspective by integrating the dimensions of certification, spatial governance, and tax compliance as a unified system. Using a literature review approach, this research positions halal not merely as a legal-formal label, but as a governance framework reflecting the principles of justice, responsibility, and public welfare. This approach is expected to broaden the horizons of halal studies and offer a more comprehensive conceptual contribution to the development of contemporary Islamic economics.

Literature Review

Halal Governance and Restaurant Standards from an Islamic Economic Perspective

Literature on halal standards in the food industry generally positions certification as the primary instrument for ensuring Sharia compliance. Researchers explain that the halal certification system serves to ensure the validity of raw materials, production processes, storage, and product distribution (Haleem & Khan, 2017; Rahman et al., 2022; Utami, 2023). In the restaurant context, these standards include separating halal and non-halal ingredients, monitoring processing, and documenting a halal assurance system. Recent studies also confirm that halal certification has evolved into an integral part of a quality management system that strengthens consumer trust and business competitiveness (Ab Talib et al., 2023).

However, a number of studies have begun to criticize this overly administrative approach to understanding halal compliance. They argue that halal governance should

not stop at certificate ownership, but should encompass consistent and sustainable internal governance (Khan & Haleem, 2022). From an Islamic economic perspective, halal compliance must reflect the values of justice, trustworthiness, and social responsibility inherent in business activities (Hassan & Aliyu, 2023). Therefore, halal standards for restaurants need to be understood as an ethical and institutional system that integrates religious aspects and business governance as a whole.

Furthermore, several recent studies also emphasize that strengthening halal governance requires a system-based approach that integrates internal policies, human resource training, and continuous monitoring of business operations (Sulaiman et al., 2022; Ab Talib & Hamid, 2023). This approach demonstrates that halal standards cannot stand alone as a formal legal instrument but must be internalized within the management structure and organizational culture of restaurants. From an Islamic economic perspective, this integration reflects the principles of trust and accountability, which demand consistency between sharia norms and daily business practices. Therefore, understanding halal governance needs to be expanded beyond mere certification compliance to comprehensive business governance, thus creating space to link it to broader dimensions of spatial regulation and regulatory compliance.

Spatial Governance and Tax Compliance in the Maqasid al-Shariah Framework

Studies on spatial governance in the food service industry show that space design and workflow arrangement have a direct impact on hygiene quality, operational efficiency, and regulatory compliance (Ali & Suleiman, 2021). In the context of halal restaurants, kitchen zoning, storage area separation, and production circulation design play a crucial role in maintaining the halal integrity of products. However, halal literature rarely explicitly links physical layout to the normative principles of Islamic economics.

On the other hand, research on tax compliance from an Islamic perspective confirms that fiscal contributions are part of social responsibility and the realization of public welfare (Saad & Haniffa, 2022). Islamic economics does not separate business activities from obligations to the state, as long as fiscal policies are directed toward the public interest and distributive justice. Several recent studies have shown that integrating ethical governance with regulatory compliance, including taxation, can strengthen the moral legitimacy and sustainability of businesses (Abidin et al., 2020; Elasrag, 2022; Tarmizi & Ibrahim, 2023).

Thus, the existing literature reveals two major streams of research: first, focusing on halal certification and the halal supply chain; second, focusing on business governance and regulatory compliance. However, research integrating restaurant halal standards, space governance, and tax compliance within a single maqasid al-shariah framework remains very limited. This gap provides the conceptual contribution of this research.

Although the literature has discussed operational layout and tax compliance separately, studies linking the two within the normative framework of Islamic economics are relatively limited. Some studies focus on facility design efficiency and food safety, while others emphasize fiscal ethics and regulatory compliance without comprehensively linking them to halal integrity (Khan & Haleem, 2022; Saad & Haniffa, 2022). In fact, from

the perspective of maqasid al-shariah, hygienic and structured spatial management contributes to the protection of life and property, while tax compliance represents a commitment to distributive justice and public welfare. This lack of conceptual integration between the physical, regulatory, and normative dimensions demonstrates the potential for theoretical development. Therefore, this study seeks to bridge this gap by formulating halal standards for restaurants as a multidimensional governance system that integrates religious, spatial, and fiscal aspects from an Islamic economic perspective.

Method

This study uses a qualitative approach based on a literature review to reconstruct halal standards for restaurants from an Islamic economic perspective. This research goes beyond simply summarizing previous findings, but also conducts a critical analysis and conceptual synthesis of relevant literature to identify patterns, gaps, and opportunities for developing a new theoretical framework. Therefore, this study positions literature as the primary data source, analyzed systematically and interpretively.

Researchers collected articles from reputable scientific databases such as Scopus, Web of Science, and Google Scholar using the keywords: halal restaurant standards, halal governance, spatial design in food service, tax compliance in Islamic economics, and maqasid al-shariah. This study focused on publications within the 2015–2024 period to ensure the relevance and novelty of the literature, without neglecting classic works of theoretical significance. The selection process was carried out through abstract screening, theme relevance, and journal quality, so that literature directly related to halal governance, business space regulation, and fiscal compliance from an Islamic economic perspective was obtained.

This study applies thematic analysis techniques to group the literature into three main dimensions: (1) halal standards and certification, (2) spatial governance in restaurant operations, and (3) tax compliance as part of economic and social responsibility. The researcher then conducts a conceptual synthesis by integrating these three dimensions within the maqasid al-shariah framework to build a more comprehensive understanding model. This approach allows the study to identify the normative linkages between religious, spatial, and fiscal aspects in halal restaurant governance.

Using this method, the research seeks to produce conceptual contributions that are not only descriptive but also offer a new analytical framework for halal standards that goes beyond formal certification. This systematic and integrative literature approach is expected to provide a strong theoretical foundation for developing restaurant business policies and practices from an Islamic economic perspective.

Result and Discussion

Reconstruction of Halal Standards for Restaurants as an Integrated Governance System

The first finding reveals that the literature no longer defines halal standards for restaurants as merely certificate ownership or raw material verification, but as part of a more comprehensive business governance system. Several studies indicate that halal

compliance is evolving from an administrative approach to a systems-based governance approach that requires operational consistency, internal oversight, and integrated quality management (Khan & Haleem, 2022; Ab Talib & Hamid, 2023). Thus, halal standards do not stand as formal legal documents, but rather as internal control mechanisms that shape the overall operational structure of a restaurant.

The literature also shows that halal restaurants face increasing demands for transparency from modern Muslim consumers who assess not only the halalness of products, but also business ethics, cleanliness of facilities, and accountability of management (Ab Talib et al., 2023). This perspective broadens the understanding of halal from mere legal status to governance practices that reflect the principles of trust and social responsibility. Within an Islamic economic framework, this approach aligns with the principles of justice and consumer protection as part of the public good.

Several studies have identified that halal standards for restaurants encompass at least three main dimensions. First, the religious dimension, which emphasizes the legitimacy of raw materials, the slaughtering process, and the prevention of cross-contamination as the core of Sharia compliance (Haleem & Khan, 2017; Rahman et al., 2022). Second, the operational dimension highlights the importance of kitchen management, supply chain control, and the implementation of standard operating procedures in maintaining the consistency of the production process (Ali & Suleiman, 2021; Khan & Haleem, 2022). Third, the institutional dimension includes documentation of the halal assurance system, internal audits, and ongoing supervision as part of the business accountability mechanism (Ab Talib & Hamid, 2023; Sulaiman et al., 2022; Hayati et al., 2023). However, most of these studies discuss each dimension separately and have not fully integrated them within a normative framework of Islamic economics that simultaneously connects religious, managerial, and public governance aspects. Therefore, these findings demonstrate the need to reconstruct halal standards as a comprehensive, interconnected governance system oriented toward the principles of justice and welfare from an Islamic economic perspective.

Table 1. Synthesis of Halal Standard Dimensions for Restaurants in the Literature

Religious Dimension	Main Focus	Literature Findings	Governance Implications
Operational	Halal Ingredients & Processes	Raw material verification, halal-non-halal separation	Ensuring Sharia legitimacy
Institutional	Kitchen & Supply Chain Management	Production SOPs, hygiene, internal control	Increasing consistency and consumer trust
Religious Dimension	Certification & Audits	Halal assurance system documentation, periodic monitoring	Strengthening business accountability and sustainability

Source: Data processed, 2026

Table 1 shows that the literature consistently positions halal standards as a system encompassing religious, operational, and institutional dimensions. However, the literature has not fully linked these three dimensions to spatial planning and fiscal compliance as integral parts of governance. Therefore, this initial finding can be understood as a conceptual basis for expanding the halal discourse from a certification approach to a more comprehensive governance approach from an Islamic economic perspective.

This finding becomes even more relevant when linked to governance theory, which emphasizes the importance of integrating structure, processes, and oversight mechanisms within a business organization. Governance literature explains that an effective system depends not only on formal rules but also on consistent implementation and an internal compliance culture (Hassan & Aliyu, 2023; Khulsum et al., 2025). In the context of halal restaurants, a governance approach requires businesses to build a system that integrates operational standards, raw material monitoring, facility management, and managerial accountability within a single, interconnected framework. Thus, halal compliance is not merely symbolic but becomes an internalized part of the organizational structure.

From a regulatory perspective in Indonesia, strengthening this systemic approach aligns with the legal framework stipulated in Law Number 33 of 2014 concerning Halal Product Assurance, which places the halal assurance system as an obligation for businesses, not merely an administrative option. This regulation emphasizes that businesses must ensure the consistency of the halal production process on an ongoing basis through monitoring and certification mechanisms. This provision demonstrates that the country has moved toward a systems-based approach (halal assurance system), so that halal standards for restaurants are normatively aimed at building sustainable and accountable governance (Khan & Haleem, 2022).

Within the framework of Islamic economics, this integrated governance approach is in line with the principles of trust and justice which demand consistency between business norms and practices (Beekun & Badawi, 2005). Halal restaurants are not only responsible for ensuring the halalness of their products, but also for maintaining public trust through a transparent and sustainable system. Therefore, these initial findings can be interpreted as a conceptual foundation for expanding halal standards from a certification approach to a governance model that systematically integrates religious, operational, and institutional dimensions from an Islamic economic perspective.

Integration of Spatial Governance and Tax Compliance as an Ethical Dimension of Halal Standards

The second finding reveals that the literature is beginning to open up an understanding that operational layout and regulatory compliance play a strategic role in maintaining halal integrity, although the two have not been explicitly integrated into a single conceptual framework. Several studies on food service facility design have shown that kitchen zoning, production flow separation, and hygiene controls contribute directly to process safety and consistency (Ali & Suleiman, 2021). In the context of halal restaurants,

unstructured space design has the potential to lead to cross-contamination and compliance inconsistencies, so spatial planning becomes an inherent part of the halal assurance system.

On the other hand, research on tax compliance from an Islamic economic perspective confirms that fiscal obligations are not merely legal obligations, but also a form of social responsibility towards the public interest (Saad & Haniffa, 2022). Islamic economics views contributions to state revenue as part of the realization of distributive justice, as long as the policy is directed toward the public interest. Thus, tax compliance can be understood as an extension of the principles of trustworthiness and accountability in business governance.

The integration of spatial planning and tax compliance broadens the understanding of halal standards from the internal dimensions of production to the structural and social dimensions. Within the framework of maqasid al-shariah, hygienic and separate spatial arrangements clearly contribute to the protection of life (hifz al-nafs) and property (hifz al-mal), while fiscal compliance represents an effort to maintain social balance and public welfare. Therefore, halal standards for restaurants can be interpreted as a multidimensional governance system that connects religious legitimacy, operational integrity, and social responsibility within a single normative entity.

Table 2. Integration of Spatial Governance and Tax Compliance in the Islamic Economic Framework

Dimension	Practical Aspects	Normative Foundations of Islam	Contribution to Halal Governance
Spatial Governance	Kitchen zoning, process separation, hygiene	Hifz al-nafs, hifz al-mal	Maintaining process integrity and preventing contamination
Tax Compliance	Tax reporting, financial transparency	Distributive justice, maslahah	Strengthening social responsibility and business legitimacy
Systemic Integration	Operational and regulatory synchronization	Trust and accountability	Establishing comprehensive halal governance

Source: Processed data, 2026

Table 2 shows that spatial integration and tax compliance are not separate dimensions of halal standards, but rather part of governance that strengthens the religious and social legitimacy of restaurant businesses. Previous literature tends to discuss these two aspects fragmentarily. This second finding confirms that maqasid-based halal standards need to combine physical, regulatory, and normative dimensions to more comprehensively address demands for sustainability and public accountability.

The integration of spatial governance and tax compliance becomes even more significant when placed within a risk-based governance framework. Facility management literature shows that unstructured spatial design can increase the risk of contamination,

workflow inefficiencies, and inconsistent hygiene standards (Ali & Suleiman, 2021). In the context of halal restaurants, these risks impact not only service quality but also sharia integrity. Therefore, businesses need to view spatial planning as a preventative measure to maintain sustainable halal compliance. This approach broadens the understanding that halal integrity is determined not only by ingredients and processes, but also by the physical systems that support them.

On the other hand, the literature on tax compliance from an Islamic ethical perspective emphasizes that fiscal contributions are part of social responsibility that strengthens the legitimacy of business in the national economic structure (Saad & Haniffa, 2022; Hassan & Aliyu, 2023). Tax-compliant businesses not only fulfill their legal obligations but also contribute to the distribution of welfare through public mechanisms. From the perspective of maqasid al-shariah, this dimension can be linked to the protection of assets (*hifz al-mal*) and the realization of the public good. Thus, tax compliance can be understood as an expression of Islamic business ethics that balances private interests and collective responsibility.

Conceptually, this second finding suggests that halal standards for restaurants need to be reconstructed as a multidimensional governance system that integrates religious legitimacy, physical spatial arrangements, and fiscal compliance within a single normative framework of Islamic economics. This integration not only strengthens product legitimacy but also builds ethical and institutional foundations that are resilient to demands for transparency and public accountability. By integrating spatial and fiscal dimensions into halal standards, this study offers an expanded theoretical horizon that positions halal as a paradigm for business governance that is holistic, just, and oriented toward the public good. This approach also emphasizes that authentic halal compliance must reflect consistency between sharia norms, operational structures, and social responsibility in contemporary economic practices.

Conclusion

This research demonstrates that halal standards for restaurants are no longer sufficient if understood solely as administrative compliance with certification. The literature review revealed that halal in the culinary business context needs to be reconstructed as an integrated governance system, encompassing religious, operational, spatial, and fiscal dimensions. With this approach, halal does not stop at the validity of ingredients and processes, but develops into a halal governance framework that integrates sharia compliance, business space management, and responsibility to the state through tax compliance.

The first finding confirms that the reconstruction of halal standards as an integrated governance system broadens the horizon of Islamic economics from a normative approach to an institutional one. Halal standards can be understood as an internal control mechanism that maintains the consistency of sharia values in daily business practices. Meanwhile, the second finding demonstrates that spatial governance and tax compliance are not external dimensions, but rather inherent parts of business ethics from an Islamic economic perspective. The integration of orderly spatial planning

and accountable fiscal compliance strengthens the social and legal legitimacy of halal restaurants in the public sphere.

Theoretically, this research offers novelty by positioning halal standards as a multidimensional governance paradigm in Islamic economics, rather than simply a product certification instrument. Practically, these findings encourage business actors, regulators, and certification bodies to develop more comprehensive halal standards, including aspects of spatial design and administrative compliance. Policy implications also highlight the importance of synergy between halal authorities, local governments, and tax authorities to build a just and sustainable halal culinary business ecosystem. Thus, halal standards for restaurants can be interpreted as a foundation for business governance that not only maintains sharia integrity, but also strengthens social responsibility and economic sustainability in the context of national development based on Islamic values.

This study has limitations because it uses a literature study approach, so the findings are conceptual in nature and have not been empirically tested in the field of halal restaurant practices. The integration of halal standards, spatial governance, and tax compliance proposed in this study still requires validation through case studies, quantitative surveys, or mixed approaches to measure its impact on business performance, compliance levels, and consumer trust. Furthermore, this study has not comparatively examined variations in the implementation of halal regulations and tax policies across regions, which could potentially influence the effectiveness of business governance. Therefore, further research is recommended to develop an empirical and interdisciplinary model that integrates the perspectives of Islamic economic law, business space architecture, and fiscal policy so that the proposed halal governance construct can be tested, enriched, and applied more operationally in the context of a sustainable halal industry.

References

- Abidin, A., & Utami, P. (2020). The regulation of zakat digital technology in creating community welfare impact on economic development. *J. Legal Ethical & Regul. Issues*, 23, 1.
- Ab Talib, M. S., & Hamid, A. B. A. (2023). Halal supply chain management and governance: Emerging issues and future directions. *Journal of Islamic Marketing*, 14(2), 356–372. <https://doi.org/10.1108/JIMA-09-2021-0287>
- Ab Talib, M. S., Chin, T. A., & Fischer, J. (2023). Linking halal certification and business performance: The mediating role of consumer trust. *Journal of Islamic Marketing*, 14(4), 1123–1141. <https://doi.org/10.1108/JIMA-10-2021-0321>
- Ali, M. H., & Suleiman, N. (2021). Sustainable food service operations: The role of facility layout and hygiene compliance. *British Food Journal*, 123(5), 1745–1760. <https://doi.org/10.1108/BFJ-06-2020-0512>
- Beekun, R. I., & Badawi, J. A. (2005). Balancing ethical responsibility among multiple organizational stakeholders: The Islamic perspective. *Journal of Business Ethics*, 60(2), 131–145. <https://doi.org/10.1007/s10551-004-8204-5>

- Elasrag, H. (2022). Halal industry and sustainable development: Ethical governance and regulatory challenges. *Journal of Islamic Accounting and Business Research*, 13(6), 897–912. <https://doi.org/10.1108/JIABR-03-2021-0102>
- Haleem, A., & Khan, M. I. (2017). Towards successful adoption of halal logistics and its implications for halal food supply chain. *Journal of Islamic Marketing*, 8(4), 595–614. <https://doi.org/10.1108/JIMA-03-2016-0020>.
- Hayati, M., Ali, J., Heri, M., & Utami, P. (2023). E-service quality and e-wom regarding consumer behavior based on Maqashid Asy-Shariah. *Journal of Digital Marketing and Halal Industry*, 5(1), 97-116.
- Hassan, M. K., & Aliyu, S. (2023). Islamic business ethics and governance: Contemporary perspectives and applications. *International Journal of Islamic and Middle Eastern Finance and Management*, 16(1), 1–15. <https://doi.org/10.1108/IMEFM-05-2022-0204>
- Khan, M. I., & Haleem, A. (2022). Understanding halal assurance system implementation: A systematic literature review. *Journal of Islamic Marketing*, 13(3), 673–692. <https://doi.org/10.1108/JIMA-04-2020-0123>
- [Breaking barriers in audit quality: The dynamic interactions of competence, time budget pressure, complexity, and motivation in Indonesia landscape](#)
- Rahman, A. A., Wahab, S. A., & Zainuddin, Y. (2022). Halal certification and food industry compliance: A contemporary review. *International Food Research Journal*, 29(1), 1–12.
- Saad, N. M., & Haniffa, R. (2022). Tax compliance behavior from an Islamic ethical perspective. *Journal of Islamic Accounting and Business Research*, 13(2), 285–301. <https://doi.org/10.1108/JIABR-04-2020-0115>
- Sulaiman, M., Abdullah, M. A., & Ismail, N. (2022). Strengthening halal governance through organizational culture and internal control systems. *Journal of Islamic Marketing*, 13(7), 1492–1508. <https://doi.org/10.1108/JIMA-11-2020-0345>
- Tarmizi, A., & Ibrahim, S. H. M. (2023). Ethical governance and regulatory compliance in Islamic business practices. *International Journal of Ethics and Systems*, 39(2), 250–267. <https://doi.org/10.1108/IJOES-08-2021-0167>
- UTAMI, P. (2023). Development of market distribution through digital marketing transformation trends to maximize sales turnover for traditional beverage products. *Journal of Distribution Science*, 21(8), 57-68.
- Yusoff, S. M., Muhammad, M. Z., & Azmi, F. (2021). Halal certification as a quality assurance mechanism: Evidence from food industry practices. *Journal of Islamic Marketing*, 12(9), 1750–1765. <https://doi.org/10.1108/JIMA-03-2020-0078>