



# Taxation and National Development in Indonesia: A Rule of Law Perspective

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## Abstract

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Based on Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia, the state affirms itself as a rule of law, meaning that all aspects of national and state life, including national development, must be grounded in law. National development aims to improve the quality of life of the people toward equitable welfare, guided by Pancasila and the 1945 Constitution. Taxation holds a strategic position as the main source of state revenue, used to finance infrastructure, education, health, and other public services. However, the realization of tax revenue is often disproportionate to development needs due to low taxpayer compliance, limited public awareness, and practices of tax avoidance and budget misuse. This condition widens socio-economic inequality, so that taxation, which should serve as an instrument of redistribution, may instead trigger greater disparity. Therefore, strengthening regulation, enhancing legal awareness, and improving transparent tax governance are essential to support sustainable national development in Indonesia.



## 1. Introduction

Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia (*Undang-Undang Dasar Negara Republik Indonesia/UUD NRI 1945*) affirms that Indonesia is a state of law. This means that all aspects of national life and state administration, including the implementation of national development, must be carried out based on the applicable legal rules. The concept of a state of law makes law the main instrument to ensure certainty, justice, and order in society. Within the realm of development, the existence of law plays a crucial role in regulating government governance, the distribution of resources, and the mechanism for achieving equitable prosperity. Without legal certainty, development is not only at risk of being hampered but can also create injustice, ultimately leading to increased social and economic disparity. The goal of Indonesian national development is the realization of a just and prosperous society, based on Pancasila and the UUD 1945.<sup>1</sup> This goal is translated into various efforts, including improving the quality of human resources, creating inclusive economic growth, and building sustainable infrastructure.

However, to realize this development, the state requires substantial funding. In this regard, taxation occupies a vital position because it is the primary source of state revenue. The function of tax is not only as a fiscal tool to fill the state coffers but also as a means of wealth redistribution that can suppress social inequality and

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<sup>1</sup> Syelia Febriani, Firga Nevi, and Masduki Asbari. "Pancasila as a Paradigm in Indonesia's People's Economic Development." *Journal of Information Systems and Management (JISMA)* 1, no. 3 (2022): 1-5.

encourage the equitable distribution of development outcomes.<sup>2</sup> Nevertheless, the actual condition shows that tax revenue in Indonesia is often still unable to optimally meet development needs. Low taxpayer compliance levels, the widespread practice of tax avoidance, and the weak tax governance system are challenges that must be faced. On the other hand, the increasingly complex structure of the economy due to digitalization also demands a renewal of tax law. This reform is necessary so that tax policy remains relevant to modern developments and is capable of responding to new challenges.<sup>3</sup> Tax is strategically important not only for increasing state revenue but also for maintaining social and economic stability. Through a fair and effective tax system, tax functions as an instrument for reducing economic inequality.

The principle of progressive taxation, for example, is believed to be able to transfer some wealth from the wealthy segment of society to the less privileged. In this way, the gap in social disparity can be narrowed. For Indonesia, this is increasingly relevant given the high level of socio-economic inequality, which has the potential to become a serious obstacle to achieving sustainable development goals.<sup>4</sup> Apart from internal factors, external challenges also affect national tax performance. One is clearly seen during the COVID-19 pandemic, which placed great pressure on the Indonesian economy. The pandemic resulted in a significant scale of economic contraction, which directly reduced tax revenue and impacted the

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<sup>2</sup> Timbul Hamonangan Simanjuntak, Imam Mukhlis, and Andik Pratama. "Demokrasi Ekonomi Pancasila, Ekonomi Berdikari dalam Menghadapi Arus Globalisasi-Revolusi Industri 4.0." In *Prosiding Seminar Nasional Ekonomi Pembangunan*, vol. 1, no. 2, pp. 91-108. 2021.

<sup>3</sup> Irwan Aribowo, Niswatun Nurul Kamilah, Jai Kumar, and Laily Rofi'ah. "Assessing Tax Reform as a Journey to Tax Administration." *KnE Social Sciences* (2022): 503-524.

<sup>4</sup> M. F Motala. "The G20–OECD contribution to a new global tax governance." *International Organisations Research Journal* 14, no. 2 (2019): 61-93.

hindering of national development programs. In such a crisis, the role of tax becomes even more vital, not only as a pillar of fiscal stability but also as the main instrument in the process of national economic recovery.

This situation proves that the Indonesian tax system must be adaptive, not only to domestic dynamics but also to global changes that have the potential to disrupt the national economy.<sup>5</sup> Thus, the position of tax in national development is central, both as the main source of financing, an instrument for equitable distribution of welfare, and a tool for maintaining socio-economic stability. Therefore, this study will elaborate in greater depth on the role of tax in supporting national development from the perspective of law and economic inequality. The focus of the discussion is directed toward analyzing how tax law in Indonesia, particularly through Law Number 28 of 2007 concerning General Provisions and Tax Procedures (UU KUP), functions in increasing state revenue, reducing socio-economic disparity, and contributing to the realization of the ideals of national development based on Pancasila and the UUD 1945.

## 2. Literature Review

Studies concerning the role of tax in national development in Indonesia affirm that tax is a fundamental instrument in supporting development financing while also ensuring the equitable distribution of welfare among the people. As a state of law, Indonesia places the tax system within a constitutional framework that demands

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<sup>5</sup> Muhamad Rosyid Jazuli, Maimanah Mohammed Idris, and Penlope Yaguma. "The importance of institutional quality: Reviewing the relevance of Indonesia's Omnibus Law on national competitiveness." *Humanities and Social Sciences Communications* 9, no. 1 (2022): 1-13.

certainty, justice, and compliance from every citizen. Tax is not only understood as a fiscal obligation but also as a strategic means to realize the goals of the state as stipulated in Pancasila and the UUD 1945. Simanjutak et al.<sup>6</sup> explain that tax plays a role as a form of implementation of the Pancasila ideology, especially in overcoming the negative impacts of capitalism, such as social inequality and the exploitation of resources.

Tax is believed to be an effective instrument in addressing injustice and strengthening sustainable national development. However, the contribution of tax in creating income equality does not always run smoothly. Obstacles such as tax avoidance practices and low taxpayer awareness are factors that often reduce the effectiveness of the tax system. The development of the digital economy also presents new challenges for taxation in Indonesia. Aribowo et al.<sup>7</sup> affirm that tax law reform must be carried out to keep up with the dynamics of digital transactions and the flow of economic globalization. If regulatory updates are not implemented immediately, tax revenue will be difficult to maximize, and even potentially widen the income gap between different groups in society. The quality of institutional capacity is also closely related to the success of the tax system.

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<sup>6</sup> Timbul Hamonangan Simanjuntak, Imam Mukhlis, and Andik Pratama. "Demokrasi Ekonomi Pancasila, Ekonomi Berdikari dalam Menghadapi Arus Globalisasi-Revolusi Industri 4.0." In *Prosiding Seminar Nasional Ekonomi Pembangunan*, vol. 1, no. 2, pp. 91-108. 2021.

<sup>7</sup> Irwan Aribowo, Niswatun Nurul Kamilah, Jai Kumar, and Laily Rofi'ah. "Assessing Tax Reform as a Journey to Tax Administration." *KnE Social Sciences* (2022): 503-524.

Jazuli et al.<sup>8</sup> emphasize the importance of the institutional role in supporting the implementation of law, including in the field of taxation. Weak institutions potentially lead to corruption and injustice, which ultimately hinder the function of tax as an instrument of national development. Therefore, strengthening institutional capacity is an important factor in improving tax effectiveness. Furthermore, innovation in tax policy at both national and international levels also needs attention. Motala,<sup>9</sup> emphasizes the urgency of implementing progressive taxes directed at high-income groups as a step to reduce economic disparity. On the other hand, the government's effectiveness in suppressing corruption is also proven to influence the reduction of inequality in Indonesia.<sup>10</sup>

Thus, tax is not only related to the fiscal aspect but is also closely related to clean and accountable government governance. The results of the literature review show that the tax system in Indonesia cannot be viewed merely as an effort to increase state revenue. More than that, taxation is also closely related to the agenda of legal reform, improvement of institutional quality, and the implementation of policy innovations oriented toward equitable distribution and social justice. Therefore, taxation must be placed as a strategic instrument in national development that supports the achievement of constitutional goals, namely realizing social justice for all Indonesian people.

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<sup>8</sup> Muhamad Rosyid Jazuli, Maimanah Mohammed Idris, and Penlope Yaguma. "The importance of institutional quality: Reviewing the relevance of Indonesia's Omnibus Law on national competitiveness." *Humanities and Social Sciences Communications* 9, no. 1 (2022): 1-13.

<sup>9</sup> M. F Motala. "The G20–OECD contribution to a new global tax governance." *International Organisations Research Journal* 14, no. 2 (2019): 61-93.

<sup>10</sup> Alvedi Sabani, Mohamed H. Farah, and Dian Retno Sari Dewi. "Indonesia in the spotlight: Combating corruption through ICT enabled governance." *Procedia Computer Science* 161 (2019): 324-332.

### **3. Method**

This study uses the library research method as the main approach. The selection of this method is considered appropriate because it is relevant for examining the issues of tax, national development, and economic inequality within the applicable legal framework in Indonesia. The library research approach allows researchers to examine theories, regulations, and the results of previous research related to the role of tax in national development. Thus, this research focuses more on textual and conceptual analysis rather than direct field data collection. The main sources of research come from academic literature in the form of scientific journals, books, research reports, and legal documents, including the UUD NRI 1945 and Law Number 28 of 2007 concerning General Provisions and Tax Procedures (*Undang Undang Ketentuan Umum dan Tata Cara Perpajakan /UU KUP*).

The selection of literature is focused on recent publications, so that the study remains relevant to social, economic, and legal developments in Indonesia. The use of up-to-date sources is also important to review how the digital economy, the COVID-19 pandemic, and tax policy reform affect state revenue and the equitable distribution of development. Analysis in this study is carried out through three stages. First, the data collection stage by identifying relevant literature through academic search engines, such as Google Scholar or Elsevier. The selected articles are focused on the themes of taxation, development, state of law, and economic inequality in Indonesia. Second, the classification stage, which is grouping the literature based on certain themes, such as the role of tax in development, the challenges of tax law, and the relationship between tax and economic disparity.

Third, the critical analysis stage, which is analyzing the classified literature to see the correlation between concepts and formulating comprehensive conclusions.

The library research method also allows for the application of source triangulation, which is comparing findings from various literature to strengthen the validity of the research. For example, the views of academics regarding the urgency of tax reform can be compared with official government documents on fiscal policy. This comparison is intended to assess the suitability between theory and practice, as well as the consistency of law in supporting national development. By using the library research method, this study does not merely provide a normative description of tax and development but also presents a critical analysis of the implementation of tax law and the extent to which it is able to address the problem of inequality. The results are expected to provide a conceptual contribution that is useful for academics, policymakers, and the public in understanding the role of tax as both a legal and economic instrument to encourage just and sustainable national development.

## **4. Results**

### **4.1. The Role of Tax in National Development**

Tax is a very important instrument in supporting national development in Indonesia. As a state of law, the implementation of the tax system must always be aligned with the principles of justice and legal certainty as regulated in the UUD NRI 1945. Thus, tax is not only understood as the main source of state revenue but also functions as a means of redistribution to create economic balance. The strategic role

of tax is increasingly apparent because it is the backbone of development financing in various important sectors, such as infrastructure, education, and health. Optimization of tax revenue is believed to improve the quality of public services, expand community access to public facilities, and encourage a more equitable increase in welfare across all levels of society.<sup>11</sup>

The study by Amri et al.<sup>12</sup> reinforces this view by affirming that tax has a significant contribution to encouraging economic growth in various regions of Indonesia. Through tax policy, the government can direct the allocation of resources to sectors deemed strategic for national development. For example, an increase in the state budget supported by tax revenue is proven to encourage development in the manufacturing and services sectors. These two sectors ultimately create new job opportunities, thereby also playing a role in reducing unemployment. In other words, tax-based fiscal policy not only strengthens macroeconomic stability but also has a real impact on regional economic development.

Furthermore, tax also has a direct connection with efforts to achieve the Sustainable Development Goals (SDGs). Haseeb et al.<sup>13</sup> explain that tax revenue plays a vital role in suppressing poverty rates while increasing the human development index (*Indeks Pembangunan Manusia /IPM*) in a number of regions in

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<sup>11</sup> Riyanto Wujarso, Saprudin Saprudin, Anton Zulkarnain Sianipar, Revan Andhityara, and Arie Martin Parulian Napitupulu. "Improving Local Government Performance Through Tax Optimization." *Journal of Governance* 7, no. 1 (2022): 110-120.

<sup>12</sup> Khairul Amri, Raja Masbar, and Hasdi Aimon. "Is there a causality relationship between local tax revenue and regional economic growth? A panel data evidence from indonesia." *Regional Science Inquiry* 11, no. 1 (2019): 73-84.

<sup>13</sup> Muhammad Haseeb, Tulus Suryanto, Nira Hariyatie Hartani, and Kittisak Jermittiparsert. "Nexus between globalization, income inequality and human development in Indonesian economy: Evidence from application of partial and multiple wavelet coherence." *Social Indicators Research* 147, no. 3 (2020): 723-745.

Indonesia. Through the mechanism of fiscal transfer from the central government to the regions, which is sourced from taxes, the development gap between regions can be reduced. This indicates the dual function of tax, namely as a source of development funding and as an instrument for the equitable distribution of development outcomes so that the benefits can be felt more fairly across all provinces.

However, even though the contribution of tax to national development is very clear, there are still various obstacles faced. One of the main problems is the low tax ratio of Indonesia compared to the average of other countries in the Asian region.<sup>14</sup> This condition indicates that the potential for tax revenue has not been maximized. Many factors influence the low tax ratio, including the non-optimal level of taxpayer compliance, the widespread practice of tax avoidance, and limitations in the tax supervision and law enforcement system. To overcome this problem, tax policy reform is a necessity. This reform includes updating regulations to be more adaptive to economic developments, especially in the digital era that gives rise to new transaction models. In addition, the modernization of the tax administration system through the use of information technology is also very necessary to increase transparency, efficiency, and accuracy in managing state revenue.

With appropriate modernization, it is hoped that the potential for tax revenue can be maximized, thereby strengthening the role of tax as a source of development financing. Thus, tax has a very vital role not only as a fiscal instrument to increase

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<sup>14</sup> Daniel Gusta Permadi and Suparna Wijaya. "Analysis of determinants of value added tax revenue in Asia." *JPPPI (Jurnal Penelitian Pendidikan Indonesia)* 8, no. 3 (2022): 622-631.

state revenue but also as a mechanism for equitable distribution and a strategic tool in achieving national development goals. Tax is able to strengthen the foundation of development in the social, economic, and legal fields by balancing the distribution of wealth and reducing inequality. Therefore, optimizing the role of tax through fair, modern, and adaptive policies is an important step so that the ideals of national development based on social justice as mandated in the UUD NRI 1945 can truly be realized.

#### **4.2. Tax Challenges to Economic Inequality**

Although tax occupies a central position in supporting national development, major challenges still arise, especially related to the problem of economic inequality. The inequality in income distribution in Indonesia is still classified as high, as seen from the Gini Ratio value which tends to be stable over time. This condition indicates that the increase in tax revenue is not automatically followed by an equitable distribution of income in society. Deliabilda et al.<sup>15</sup> affirm that besides tax, there are other instruments that also have the potential to reduce social disparity, namely *zakat*, *infaq*, and *shodaqah*. If this Islamic economic instrument can be integrated with the national tax system, the synergy created can strengthen government efforts to suppress income inequality and increase social welfare.

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<sup>15</sup> Siti Awaliyati Deliabilda, Vina Marlisa, Finda Selli Anditya, Tunggu Ariana, and Sunita Dasman. "Penerapan Nilai-nilai Ekonomi Pancasila dalam Percepatan Ekonomi Inklusif di Era Society 5.0." *JURNAL EMAS: Ekonomi Manajemen Akuntansi Kewirausahaan* 1, no. 1 (2021): 1-20.

The study by Putri and Saputra,<sup>16</sup> shows that the economic growth achieved is not entirely able to solve the problem of poverty and inequality. This illustrates that tax policy in Indonesia has not fully applied the principle of progressivity. Tax is still more often used as a fiscal instrument to increase state revenue rather than being optimally functioned as an instrument of social justice. Consequently, the main goal of income equalization proceeds more slowly than the target of economic growth itself. In addition, that the limitation of the development budget arising from low tax revenue can deepen the inequality between regions. Regions with high fiscal capacity have a greater opportunity to carry out development, while regions with low fiscal capacity face serious obstacles in financing basic development needs. This kind of fiscal inequality creates structural disparity that is difficult to overcome without a comprehensive tax and fiscal policy reform that is capable of considering regional disparity.

From the perspective of political economy, Warburton,<sup>17</sup> emphasizes that the low tax ratio in Indonesia is not only caused by technical administrative factors but is also closely related to institutional weakness. One problem that arises is the practice of tax avoidance carried out by the elite group. The state's inability to close various tax loopholes results in high-income groups actually being more advantaged. This situation ultimately widens the gap between the rich and the poor, making the goal of social justice through the tax instrument difficult to achieve. Furthermore,

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<sup>16</sup> Risqi Noor Hidayati Putri and S. P. M. A. Saputra. "Decentralization and Financial Local Governments Performance: How Does Fiscal Autonomy Affect Spending, Economic Growth, and Poverty in East Java Indonesia." *Journal of Poverty, Investment and Development* 59 (2019): 1-13.

<sup>17</sup> Eve Warburton. "A new developmentalism in Indonesia?." *Journal of Southeast Asian Economies* 35, no. 3 (2018): 355-368.

Putri and Saputra (2019),<sup>18</sup> also highlight the important role of local governments in strengthening the local tax base to support the development of their respective regions.

However, the difference in fiscal capacity between regions actually exacerbates the development inequality. Regions with high tax potential, such as big cities and industrial areas, tend to develop faster. Conversely, regions with limited tax potential, especially remote areas, experience difficulties in catching up. This disparity shows that tax is not only related to state revenue at the central level but also to the ability of the regions to utilize their fiscal potential. From this description, it can be concluded that although tax has made a large contribution to national development, the challenge of economic inequality remains a serious problem that must be immediately addressed. A fairer progressive tax policy, transparency in tax governance, and integration with other redistributive instruments, such as zakat, infaq, and shodaqah, are key factors so that tax can truly function as an instrument of social justice. With these steps, tax will not only play a role as a fiscal tool to increase state revenue but also as a strategic means to achieve sustainable development based on social justice in Indonesia.

## **5. Discussion**

The role of tax in Indonesian national development cannot be separated from the principle of the state of law that emphasizes certainty, justice, and community

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<sup>18</sup> Risqi Noor Hidayati Putri and S. P. M. A. Saputra. "Decentralization and Financial Local Governments Performance: How Does Fiscal Autonomy Affect Spending, Economic Growth, and Poverty in East Java Indonesia." *Journal of Poverty, Investment and Development* 59 (2019): 1-13.

compliance with the rules. Tax ideally functions as a redistributive instrument to suppress economic inequality and ensure that development outcomes can be felt by all layers of society. However, the effectiveness of tax regulation in practice often faces various obstacles. One prominent problem is Indonesia's low tax ratio compared to international standards. This phenomenon indicates that there is still a large gap in optimizing tax revenue, which should be the main source of development financing.

The situation is increasingly complex with the rise of tax avoidance practices carried out by both large corporations and high-income individuals. This condition confirms the need for comprehensive reform in tax law to be more responsive to the dynamics of the modern economy while remaining in line with the principle of the state of law.<sup>19</sup> The visible economic inequality also shows the fact that although tax makes a fairly significant contribution to national development, the equitable distribution of development outcomes has not been fully realized. Institutional factors, especially governance and the capacity of tax institutions, play a large role in determining the extent to which tax is able to suppress disparity.

Weak supervision against tax avoidance practices leads to high-income groups gaining greater advantages, while low-income groups remain marginalized. Warbuton,<sup>20</sup> affirms that structural problems in the political economy of Indonesian taxation further worsen this gap in injustice. Besides having implications for the

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<sup>19</sup> Irwan Aribowo, Niswatun Nurul Kamilah, Jai Kumar, and Laily Rofi'ah. "Assessing Tax Reform as a Journey to Tax Administration." *KnE Social Sciences* (2022): 503-524.

<sup>20</sup> Eve Warburton. "A new developmentalism in Indonesia?." *Journal of Southeast Asian Economies* 35, no. 3 (2018): 355-368.

problem of equitable distribution, tax avoidance practices also create a serious dilemma from the perspective of legal justice. Wujarso et al.<sup>21</sup> show that weakness in the effectiveness of tax collection results in reduced state revenue. Consequently, the government's ability to finance development programs, the provision of public services, and social protection becomes limited. This further shows that without strengthening regulations, increasing governance transparency, and firm law enforcement, tax will be difficult to carry out its function as the expected instrument of social justice.

Therefore, this discussion emphasizes that the success of tax in supporting Indonesian national development is highly dependent on the quality of the regulations and governance implemented. The principle of the state of law demands not only the existence of written rules but also fair, consistent implementation that is able to close the loopholes utilized to avoid tax obligations.<sup>22</sup> Without these steps, tax potentially risks being viewed only as a fiscal obligation that functions to increase state revenue, but fails to make a real contribution to reducing economic inequality and achieving sustainable development goals.

## **6. Conclusion**

This study shows that tax has a highly strategic role in Indonesian national development. As a state of law, all tax administration must be based on the principles

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<sup>21</sup> Riyanto Wujarso, Saprudin Saprudin, Anton Zulkarnain Sianipar, Revan Andhityara, and Arie Martin Parulian Napitupulu. "Improving Local Government Performance Through Tax Optimization." *Journal of Governance* 7, no. 1 (2022): 110-120.

<sup>22</sup> Dinah M. Payne and Cecily A. Raiborn. "Aggressive tax avoidance: A conundrum for stakeholders, governments, and morality." *Journal of Business Ethics* 147, no. 3 (2018): 469-487.

of justice, certainty, and legal compliance. Tax is not only the main instrument in financing development but also functions as a redistributive tool to suppress economic inequality. Through tax revenue, the state can provide infrastructure, education, health, and other public services that support the achievement of national development goals as mandated by the UUD 1945 and Pancasila. However, this study also affirms that serious challenges are still faced in optimizing tax revenue and equitable distribution of development.

Low compliance levels, the existence of tax avoidance practices, and weak tax governance cause the tax contribution to reducing economic disparity to not be maximal. In addition, the difference in regional fiscal capacity further widens the development disparity in Indonesia. Therefore, an adaptive tax law reform that is responsive to current developments, strengthening of institutional quality, and transparency in tax management are needed. With these steps, tax can truly become an effective legal and economic instrument in realizing a just, prosperous, and sustainable society.

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