

# The Effect of Law Number 7 of 2021 on Harmonization of Tax Regulations on Fiscal Justice in Indonesia

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## ABSTRACT

Law No. 7 of 2021 on Harmonization of Tax Regulations is a landmark reform in Indonesia aimed at enhancing tax compliance, promoting fiscal justice, and aligning the country's tax framework with international standards. This study provides a jurisdictional analysis of the law, examining its key provisions, impact on tax compliance, revenue collection, and socio-economic implications. The results show that the law has significantly broadened the tax base, improved tax transparency, and introduced progressive measures to promote equity, including a carbon tax and revised income tax brackets. However, challenges remain in ensuring that the benefits are distributed equitably across all income groups and sectors. The study concludes that while Law No. 7 of 2021 represents a significant step toward achieving fiscal justice, further refinement and support for smaller enterprises are required to fully realize its potential.

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## 1. INTRODUCTION

The enactment of Law No. 7 of 2021 on Harmonization of Tax Regulations in Indonesia marks a crucial reform aimed at modernizing the tax system to foster economic growth and fiscal justice. This law addresses gaps in the tax regime, promoting social equity and sustainable development, and is part of a broader strategy to enhance public welfare and economic stability by increasing tax compliance and revenue collection. The law has positively impacted economic growth, with studies showing an increase from 0.62% to 1.00% post-enactment, helping accelerate recovery [1]. Fiscal policies like these are vital for overcoming recessions by boosting national income and employment

[2]. Simplifying tax regulations and ensuring fairness can increase taxpayer compliance, crucial for sustaining state revenues [3]. Moreover, public awareness of tax laws is essential for improving welfare, as increased revenue enhances public services [4]. These reforms are part of a comprehensive fiscal policy that supports democracy and economic development, with non-tax revenue sources like immigration services also contributing to economic stability [5].

Law No. 7 of 2021 in Indonesia introduces comprehensive reforms to enhance the tax system by promoting compliance, streamlining processes, and ensuring equitable tax distribution. Covering aspects like income tax, value-added tax,

carbon tax, and tax amnesty programs, the law aims to align Indonesia's tax framework with global standards while improving tax administration and supporting economic growth. The harmonization of tax regulations is a key focus, with the goal of creating a fairer system and optimizing state revenues through administrative reforms [6]. Socialization programs help taxpayers understand the new regulations, fostering compliance [6]. The law also addresses tax evasion, emphasizing taxpayer responsibility and the importance of public awareness to support state revenue and development [7]. Article 13 introduces a carbon tax to combat climate change, but its success depends on government commitment and stakeholder cooperation [8]. Interestingly, a study on the Indonesian Stock Exchange found no significant market reaction to the law's announcement, suggesting minimal perceived impact on tax obligations [9].

Fiscal justice is a core principle of Law No. 7 of 2021, aiming to ensure that every segment of society, from large corporations to small enterprises and individuals, contributes fairly to national revenue. In an increasingly globalized economy, this law seeks to close loopholes that have enabled tax avoidance and evasion, promoting a more equitable distribution of the tax burden. Additionally, it fosters transparency to enhance public trust and encourage voluntary compliance. This paper provides a comprehensive jurisdictional analysis of the law, examining its key provisions and its potential to promote fiscal justice in Indonesia. By analyzing the legal framework, it highlights how the law balances increased government revenue with the protection of taxpayers' rights, and explores the broader socio-economic implications, focusing on the challenges and opportunities it presents for fostering a just and sustainable tax system.

## 2. LITERATURE REVIEW

### 2.1 Tax Harmonization and Global Trends

Tax harmonization is essential for aligning tax policies across jurisdictions to

mitigate the adverse effects of tax competition, such as the "race to the bottom" in tax rates. This is particularly important in a globalized economy, where multinational corporations can exploit tax regime differences to minimize liabilities, eroding national tax bases. The OECD's Base Erosion and Profit Shifting (BEPS) project is a key effort to establish minimum global tax standards to curb these practices [10]. In the European Union, harmonization of indirect taxes like VAT has progressed, but corporate tax harmonization remains incomplete due to differing national interests [11]. Proposals such as the Common Consolidated Corporate Tax Base (CCCTB) aim to unify corporate tax frameworks [10]. The OECD's BEPS project promotes transparency and fairness globally, advocating for tax rates that counteract tax competition [12]. However, critics argue that tax harmonization can favor wealthier nations, limiting fiscal policy autonomy for developing countries [10], [13]. In Indonesia, efforts to align with international tax norms aim to modernize its tax system, though balancing domestic needs with global standards remains a challenge [14]. This highlights the need for a balanced approach to tax harmonization, one that considers the unique socio-economic contexts of developing countries like Indonesia.

### 2.2 Fiscal Justice and Equity in Taxation

Fiscal justice, involving the fair distribution of tax burdens, is a critical element of tax policy, particularly in developing countries like Indonesia. Achieving fiscal justice requires addressing both vertical equities, where wealthier individuals and corporations pay more, and horizontal equity, ensuring that people in similar economic circumstances are taxed similarly [15]. However, challenges such as tax evasion, avoidance, and regressive tax systems, which disproportionately burden low- and middle-income earners, complicate this pursuit [16]. Indonesia's tax system tends to be regressive, exacerbating inequality, but reforms have focused on increasing tax progressivity, expanding the tax base, and reducing evasion through stricter

enforcement [15], [17]. Addressing structural inequalities requires eliminating tax loopholes and exemptions that favor the wealthy, while promoting transparency and simplifying tax regulations to enhance fiscal justice [16], [18], [19]. Law No. 7 of 2021 attempts to address some of these concerns by introducing measures that promote compliance and reduce tax avoidance, thus fostering greater equity.

### ***2.3 Indonesian Tax Reforms: Historical and Contemporary Perspectives***

Indonesia's tax reform efforts have been crucial in its economic development strategy, focusing on increasing government revenue, improving compliance, and stimulating growth. The 1983 tax reform introduced a modern income tax system, laying the foundation for future reforms aimed at broadening the tax base and reducing reliance on oil and gas revenues. Recent reforms, such as Law No. 7 of 2021, continue this effort by introducing measures like a carbon tax and changes to VAT, aligning with international standards to promote tax fairness and boost compliance. These reforms are vital for supporting public services and infrastructure development. The carbon tax, introduced to address climate change, faces implementation challenges, as seen in other countries [8]. Indonesia's tax ratio has a non-linear relationship with economic growth, with an optimal threshold of 15.29% identified as stimulating growth [20]. Tax revenues from income tax, VAT, and excise significantly impact GDP, though import duties do not have a short-term effect [21]. Additionally, the shift to full accrual accounting has improved government transparency and aligned financial reporting with international standards [22].

### ***2.4 Legal and Jurisdictional Analysis in the Taxation Context***

Jurisdictional analysis in Indonesian tax law involves examining the legal frameworks governing tax administration and enforcement, especially the allocation of taxing rights between national and regional governments. Law No. 7 of 2021 plays a critical role by reaffirming the central

government's authority over key taxes while addressing tax evasion and dispute resolution. It consolidates the central government's role in tax collection, allowing regional governments to collect specific taxes like property taxes [23]. The law introduces mechanisms for resolving tax disputes, enhancing legal certainty and taxpayer trust [23]. It also strengthens Indonesia's efforts to combat tax evasion through stricter penalties and international cooperation, aligning with treaties that facilitate the exchange of tax information [24]. Additionally, the law provides clearer guidelines for tax amnesty programs and dispute resolution, ensuring fairness and transparency in taxpayer rights and obligations [25]–[27]. Tax law significantly impacts Indonesia's economy, influencing investment, consumption, and income distribution, while flexible interpretation ensures the law's relevance in evolving economic contexts [25], [27].

## **3. METHODS**

### ***3.1 Research Design***

This study adopts a descriptive-analytical approach, combining legal analysis with socio-economic data to examine the effectiveness and implications of Law No. 7 of 2021. The research is structured into two main components: first, a jurisdictional legal analysis, which involves a qualitative review of legal texts, including Law No. 7 of 2021, relevant tax regulations, international treaties, and judicial rulings. This analysis identifies key provisions of the law, assesses their alignment with international tax standards, and evaluates their potential impact on tax administration and fiscal justice in Indonesia. Second, an empirical analysis is conducted, quantitatively assessing tax-related data such as compliance rates, tax revenue collection, and socio-economic indicators before and after the law's implementation, to measure its effectiveness in improving tax compliance, promoting fiscal fairness, and supporting economic growth. The combination of legal analysis and empirical data provides a

comprehensive understanding of the law's jurisdictional and socio-economic impacts.

### 3.2 Data Collection Methods

The data for this research was collected from a variety of primary and secondary sources, including legal documents, government reports, academic literature, and socio-economic data. Legal documents, such as the full text of Law No. 7 of 2021, relevant Indonesian tax laws, international tax agreements, judicial decisions, and official government publications, were analyzed to understand the legal framework of the law. Government reports and publications from bodies such as the Indonesian Ministry of Finance and the Directorate General of Taxes provided quantitative insights into tax compliance, revenue collection, and the socio-economic impacts of the law. Academic literature, including scholarly articles, books, and policy papers, was reviewed to explore the theoretical and practical implications of tax harmonization and fiscal justice, offering context for evaluating the law's alignment with global tax trends and its potential to promote equity in Indonesia's tax system. Additionally, socio-economic data from sources like the Indonesian Central Statistics Agency (BPS), World Bank, and OECD, including indicators of income distribution, tax burdens, and economic inequality, were used to assess the broader impacts of the law on fiscal justice in Indonesia.

### 3.3 Analytical Techniques

The collected data was processed and interpreted using several analytical techniques. First, a legal analysis was conducted using a doctrinal approach, focusing on statutory interpretation, case law, and taxation-related legal principles to examine the provisions of Law No. 7 of 2021. This analysis assessed the law's consistency with international tax standards and its potential to address issues like tax avoidance, evasion, and fiscal inequality. Second, a comparative analysis was performed to evaluate Indonesia's tax system to other countries' tax regimes, identifying where Indonesia's approach to tax harmonization

aligns with or diverges from global best practices, particularly in promoting fiscal equity.

## 4. RESULTS AND DISCUSSION

### 4.1 Tax Compliance and Enforcement

Law No. 7 of 2021 aims to improve tax compliance through stricter enforcement and clearer guidelines, leading to a significant increase in the number of registered taxpayers. This success was driven by key initiatives such as the Taxpayer Amnesty Programmed, stiffer sanctions for non-compliance, and digitalization of tax services [28]. The amnesty programmer incentivized taxpayers to disclose previously undeclared assets without severe penalties, resulting in more than 20% new registrations from individuals and companies previously engaged in tax evasion [6]. Strengthened sanctions, including higher fines and longer prison sentences, have led to a 10% decrease in cases of deliberate tax evasion in the first year [6]. In addition, the digitalization of tax services has simplified the tax filing process, with around 80% of taxpayers now using online systems, improving efficiency and transparency in tax collection [29].

Despite these improvements, there are still challenges in ensuring full compliance. Interviews with tax professionals revealed that large companies have adapted well to the new regulations, while small companies and individuals, especially in rural areas, still face difficulties. These challenges include a lack of understanding of the new tax provisions and limited access to digital tax services [30].

### 4.2 Fiscal Equity and Fairness

Fiscal justice is a key theme of Law No. 7 of 2021, and the findings suggest that the law has made significant strides in promoting a fairer tax system. Law No. 7 of 2021 in Indonesia introduced significant reforms aimed at promoting fiscal justice through progressive taxation measures, including changes to the income tax structure, the introduction of a carbon tax, and adjustments to the Value Added Tax (VAT).

These measures are designed to ensure a fairer distribution of the tax burden across different income groups and industries, in line with the principles of vertical equity and fiscal justice. The law revises income tax rates, increasing the rates for higher earners, while maintaining lower rates for lower earners. As a result, the top 10% of income earners now contribute a larger share of total tax revenue, increasing from 65% to 72% in the first-year post-implementation [31], which supports vertical equity by ensuring that individuals with greater financial capacity contribute more proportionally. In addition, the carbon tax is an important step towards environmental sustainability, by levying a fee on carbon emissions and holding polluting industries accountable. In its first year, the carbon tax generated around IDR 12 trillion (USD 800 million), with funds allocated to environmental programmes and sustainable development projects [8]. VAT adjustments included an increase in the standard rate and changes to exemptions, while exemptions for basic necessities such as food and healthcare were retained to mitigate the impact on low-income households [6], balancing revenue needs with minimizing the tax burden on vulnerable populations [32], [33].

Despite these positive outcomes, there are concerns regarding the regressive nature of certain indirect taxes, such as VAT. While the law seeks to protect low-income households through targeted exemptions, some experts argue that the overall tax burden on middle-income earners has increased. This points to the need for further refinement of the tax structure to ensure that fiscal equity is achieved across all income groups.

#### **4.3 Revenue Collection and Economic Impact**

Law No. 7 of 2021 has had a noticeable impact on Indonesia's revenue collection efforts. Provisions in the law aimed at broadening the tax base and improving compliance have increased tax revenue. Law No. 7 of 2021, known as Harmonization of Tax Regulations (HPP), has had a significant impact on Indonesia's tax revenue by broadening the tax base and improving compliance, leading to a 12% increase in tax

revenue in its first year. The law aims to optimize state revenue and create a fairer tax system, with the integration of the National Identification Number (NIK) into the Taxpayer Identification Number (NPWP) simplifying tax administration and improving efficiency [6], [34]. A key aspect of the law's impact was the increase in the tax base, facilitated by the tax amnesty programme and improved compliance measures, which resulted in a substantial increase in the number of registered taxpayers, especially among those who previously evaded taxes. Revenue from new taxpayers accounted for about 25 per cent of the overall increase in tax revenue, underscoring the effectiveness of these efforts [6]. Moreover, the increase in tax revenue has enabled the government to allocate more funds for infrastructure development, social welfare programmes, and environmental preservation, contributing to economic stability and growth [7]. These financial improvements have also strengthened public trust in the tax system and fostered a sense of shared responsibility for national development [35]. However, challenges remain to ensure the sustainability of these achievements, as policymakers express concern over the potential weakening of compliance efforts over time. Small and medium-sized enterprises (SMEs) have also raised concerns about the complexity of the new tax rules, which may hinder their ability to fully comply with the law [7].

#### **4.4 Alignment with International Standards**

Law No. 7 of 2021 aims to align Indonesia's taxation system with international standards by focusing on tax transparency, anti-avoidance measures, and environmental taxation, marking significant advancements that enhance the country's global tax standing. The law incorporates the OECD's Base Erosion and Profit Shifting (BEPS) framework to prevent profit shifting by multinationals to low-tax jurisdictions [23]. It strengthens transfer pricing rules and introduces mandatory disclosure requirements, thereby improving information exchange agreements with other countries, which enhances Indonesia's position in global

tax transparency rankings and reflects its commitment to international tax standards. Additionally, the introduction of a carbon tax under this law positions Indonesia as a leader in regional environmental taxation [36]. This tax aligns with international environmental treaties, such as the Paris Agreement, supporting global efforts to mitigate climate change, despite challenges like administrative complexity and resistance from industrial sectors. The carbon tax aims to generate revenue for sustainable development and encourage investment in green technologies [36]. Furthermore, the law emphasizes international cooperation in taxation, including the exchange of tax information and anti-money laundering measures, which are expected to enhance Indonesia's ability to combat tax evasion and contribute to a fairer global taxation system [23], [34].

## 5. CONCLUSION

Law No. 7 of 2021 on Harmonization of Tax Regulations marks a critical step in modernizing Indonesia's tax system. The law has succeeded in broadening the tax base, improving compliance, and aligning the country's tax policies with global standards. Key achievements include the introduction of progressive tax measures, such as higher

income tax rates for the wealthy and a carbon tax aimed at environmental sustainability. These reforms have improved revenue collection and contributed to fiscal justice by distributing the tax burden more equitably.

However, the research highlights several challenges that must be addressed to ensure the law's long-term success. While larger corporations have adapted well to the new regulations, smaller businesses and individuals, particularly those in rural areas, face difficulties in compliance due to a lack of understanding and access to digital tax services. Additionally, concerns about the regressive nature of certain indirect taxes, such as VAT, remain, indicating a need for further policy adjustments.

The alignment with international standards, particularly in areas like tax transparency and anti-avoidance measures, strengthens Indonesia's position in the global tax landscape. However, sustained efforts are needed to ensure that the law's benefits are equitably distributed and that all sectors of the economy are supported in complying with the new regulations. Future reforms should focus on simplifying compliance processes and addressing the challenges faced by SMEs to fully realize the goals of fiscal justice and economic sustainability in Indonesia.

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