



Tax Revenue Strategy In Indonesia 2015 To 2024: Hpp Law, Digitalization, And Commodity Cycle

Sri Maryanti, Prama Widayat

Faculty of Economic and Business, Universitas Lancang Kuning, Pekanbaru, Indonesia

sri_maryanti@unilak.ac.id

DOI: <https://doi.org/10.54099/ajjbs.v6i1.1716>

ARTICLE INFO

Research Paper

Article history:

Received: 4 January 2026

Revised: 28 February 2026

Accepted: 12 April 2026

ABSTRACT

The purpose of this study is to examine trends and the composition of tax revenue, assess the impact of the Harmonization of Tax Regulations Law (UU HPP) and the digitalization of the Directorate General of Taxes (DJP), and evaluate how commodity prices and global economic cycle dynamics influence tax revenue performance from 2015 to 2020. The methods used include descriptive analysis of tax revenue trends and the tax-to-GDP ratio, as well as log-log regression with annual data from the Directorate General of Taxes (DJP), the State Budget (APBN KiTa), the OECD, the Central Bureau of Statistics (BPS), and the IMF. The results show that tax revenue increased from Rp1,240.4 trillion in 2015 to Rp1,867.9 trillion in 2023, although it decreased again in 2024. According to elasticity estimates, the tax buoyancy against GDP is 0.71 (inelastic) and commodity prices are 0.86 (significant). After the HPP law reform, the tax ratio increased to 12.0% in 2023. While digitalization hasn't had a significant impact yet, the dummy HPP Law has a small but positive impact. The research findings indicate that economic recovery and the commodity boom were more dominant than short-term structural reforms in improving the tax ratio after 2021. Policy recommendations include diversifying the tax base, accelerating administrative digitalization, expediting the implementation of the HPP Law, and enhancing fiscal stabilization instruments.

Key words: taxes, HPP Law, tax ratio, buoyancy, administrative digitalization

[This work is licensed under a Creative Commons Attribution-NonCommercial 4.0 International License.](#)

INTRODUCTION

Taxes are the main source supporting the financing of the State Revenue and Expenditure Budget (APBN) in Indonesia. In the period from 2015 to 2024, tax revenue performance was influenced by three main factors. First, changes in the global economic cycle and commodity prices that impact the tax base, particularly from the mining and natural resource-dependent export sectors. Second, policy changes thru Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (UU HPP), which was ratified on October 28, 2021. This law includes significant changes, such as adjusting the Value Added Tax (VAT) rate to 11% starting April 1, 2022, strengthening Income Tax (PPH) regulations, and approaches to reduce the tax compliance gap. Third, the administrative reform and digitalization of the Directorate General of Taxes (DGT) thru the core tax system, increased utilization of e-filing, and the integration of data ecosystems.

Overall, Indonesia's tax-to-GDP ratio increased to 12.0% in 2023, up 1.7 percentage points from the level in 2021, according to the Revenue Statistics in Asia and the Pacific 2025 Report (OECD, 2025). This increase marks the end of the period when the tax ratio remained low in the mid-2010s, which was once in the range of 9–10% of GDP. In terms of numbers, tax revenue in 2023 reached Rp1,867.9 trillion, exceeding the state budget target and showing an 8.9% growth compared to 2022 (Oktaviyoni, 2024). The December 2024 publication of APBN KiTa indicates that revenue in

2024 slowed down in the first half of the year, in line with the normalization of commodity prices. However, this situation improved toward the end of the year, with revenue reaching Rp1,688.93 trillion by December 2024 .

Therefore, the period 2015–2024 offers a combination of cyclical elements (GDP growth and commodity prices), structural changes (the HPP Law), and transformations in administration (digitalization of the Directorate General of Taxes), all of which collectively affect the performance of state revenue. This context makes empirical analysis of the impact of policies, cycles, and administrative reforms on the tax ratio an important and urgent topic in the public finance literature in Indonesia.

The objectives of this study are to analyze the trends and composition of Indonesian tax revenue from 2015 to 2024 and its implications for the tax ratio, to analyze the extent to which the HPP Law, particularly the adjustment of VAT rates/bases and the strengthening of tax administration, correlates with improvements in the tax ratio after 2021, and to analyze the role of cyclical factors (GDP growth and global commodity prices) on tax buoyancy during the period 2015–2024.

An analysis of tax revenue dynamics in the 2015–2024 period is crucial because Indonesia's fiscal sustainability heavily relies on taxes as the primary source of funding for the State Revenue and Expenditure Budget (APBN). Indonesia's tax ratio is still lower than the average for comparable countries in the Asia-Pacific region (OECD, 2025), indicating significant potential to increase revenue capacity. Reforms thru the Harmonization of Tax Regulations Law (UU HPP) and the digitalization of the Directorate General of Taxes (DJP) are considered important moments to strengthen the tax base; however, their effectiveness has not been widely tested empirically after implementation. Without academic research based on data, it is difficult for governments and policymakers to determine whether the increase in the tax ratio after 2021 is a permanent change or just a temporary fluctuation. Therefore, this research has practical implications for the development of medium-term revenue strategies, as well as making a theoretical contribution to the public finance literature in developing countries.

Research on taxation in Indonesia over the past ten years has largely focused on mandatory tax compliance, the effectiveness of the tax amnesty program, and the tax audit process (Ardiatio & Tjaraka, 2025). However, there is still limited research specifically analyzing the increase in the tax ratio after 2021, linking the influence of the Harmonization of Tax Regulations Law (especially the 11% VAT rate) and administrative digitalization to tax resilience. Previous research on tax gaps and non-compliance has focused more on past reform periods, such as 2000 or 2008–2009 (Alm & Torgler, 2011; Andesto & Oktris, 2023). Therefore, this article aims to bridge the gap by analyzing the dynamics of tax revenue in Indonesia from 2015 to 2024, with an emphasis on structural changes after the HPP Law and their impact on fiscal sustainability in the medium term.

The novelty of this research lies in the integration of official descriptive analysis (DJP, 2021; Ministry of Finance, 2024; OECD, 2025) with tax elasticity estimates based on annual data from 2015–2024. This analysis considers the influence of policy (dummy after the HPP Law) and cyclical indicators (real GDP, goods prices) simultaneously. A comprehensive approach that links fiscal policy (VAT 11%), administrative digitalization, and economic cycle dynamics to the tax ratio after 2021 is still rarely found in academic research in Indonesia.

THEORETICAL REVIEW

Tax Ratio, Tax Buoyancy and Tax Elasticity

In fiscal policy, the terms tax ratio, tax buoyancy and tax elasticity are known. The tax ratio in fiscal results is tax revenue obtained from the percentage of GDP. Tax Bouyancy and Tax Elasticity which measures how tax revenues respond to changes in economic activity (GDP) and tax policy (rates, bases), with tax ratios, which measure tax revenues as a percentage of GDP, which indicates fiscal performance (Amaludin et al., 2024). Tax Buoyancy is used to calculate the percentage change in tax revenue compared to the percentage change in GDP without taking into account the change in rates. Tax Elasticity can respond to the impact of taxes by correcting the effect of rate changes. Because each has different policy implications, this framework is critical in determining whether an increase in the tax-to-GDP ratio is due to administrative improvements, changes in rates (such as VAT increases), economic growth, or a combination of all three (common empirical methods: log-log regression, ARDL, PMG, cointegration for long-term forecasting) (Sinaga et al., 2023).

The Role of Policy and Digitalization of Administration

Cross-border research shows that while consumer policy adjustments (such as raising VAT) generally increase revenues in the short to medium term, their long-term benefits depend on administrative capacity, compliance, and demand response (such as the implementation of electronic invoicing) (Irawati et al., 2022). In addition, the use of digital technology in tax administration is positively related to billing performance (higher revenues, fewer tax loopholes), according to international literature and institutional studies (IMF, OECD). This is especially true when digitalization is combined with better information-based compliance and data integration between agencies. Countries with strong digital ecosystems and good law enforcement capabilities benefit the most, according to empirical assessments that show variation (Mitha Caesaria et al., 2024; OECD, 2025).

For developing countries, various studies conducted on Tax Buoyancy or Tax Elasticity and Tax Ratio can increase the Value Added Tax (VAT) rate can (i) increase nominal revenues, but the impact on the tax-to-GDP ratio depends on compensation policies (such as tax exemptions or incentives) and the momentum of the economic cycle; (ii) administrative capacity and digitalization determine the extent to which additional revenue potential can be realized; and (iii) commodity fluctuations (such as mineral and oil prices) increase income volatility in countries that depend on natural resource exports. Because countries have diverse tax bases and economic structures, meta-studies and regional assessments also show that the magnitude of such effects varies between countries (Milosavljević et al., 2023; Nose, 2023).

Tax buoyancy and revenue structure

Many unique empirical studies in Indonesia use ARDL/PMG, cointegration, and log-log regression to predict tax elasticity. In regional/national samples, Sinaga et al., (2023) mentioned in his research that the estimated elasticity for corporate income tax, VAT, and income tax during the period overlapped with the pre-HPP and post-early 2021 policy periods. They present evidence that VAT is relatively more responsive to consumption growth and shows the heterogeneity of responses between tax types (with related notes on data from 2015–2021). These studies use dynamic techniques to distinguish between structural and cyclical effects, and they propose that to increase the tax-to-GDP ratio sustainably, a combination of administrative improvements and policy changes is needed (Sinaga et al., 2023).

Impact of VAT increase (11% VAT since April 1, 2022)

According to a number of working papers and local studies that analyzed the impact of the increase in the Value Added Tax (VAT) rate to 11% based on the HPP Law, the rate increase succeeded in increasing VAT revenue in the 2022–2023 period. However, (i) changes in consumer behavior, (ii) inflation and monetary policy, and (iii) the government's ability to collect VAT and close the loophole (invoice/e-invoice compliance) all have an impact on the overall impact on the tax-to-GDP ratio. The 2023–2024 policy review article and SLR research concluded that while tariff increases would result in greater revenue, there is a risk of inflation and possible erosion of the tax base if the exemption is significantly relaxed. It's worth noting that quantitative evidence beyond 2022 is still in its early stages, and strong conclusions require a longer data set (Mitha Caesaria et al., 2024; Nur Amalina et al., n.d.).

Digitization of administration (DGT e-invoicing, e-filing, core tax system)

The benefits of digitalization on reporting compliance and administrative efficiency are evidenced through empirical research conducted in Indonesia (tax/regional office case studies, taxpayer behavior surveys, and DGT report evaluations). For example, the wider use of e-filing and e-invoicing is linked to improved tax reporting compliance and invoice transparency, which facilitates VAT collection and reduces false invoice-based tax avoidance practices. When combined with data matching and law enforcement, the adoption of administrative technology generally results in increased tax collection. This conclusion is further supported by international research (IMF). The impact on national income varies depending on the level of digital penetration and support programs (socialization, training), although field studies conducted at the MSME level show that digitalization has not completely eliminated the difficulties faced by the informal sector or reduced compliance costs for small businesses. The operational part of this reform is indicated by the DGT's annual report (2021–2023), which details digitalization efforts and increasing the volume of electronic transactions (DJP, 2021; Mujiyati et al., 2024; Putu et al., 2024).

Conditions in Indonesia Related to Tax Compliance and Tax Gap

Classic factors include fairness, audit risk, sanctions, compliance costs, and tax knowledge, according to a meta-analysis and literature review of factors influencing tax compliance in Indonesia (2010–2023). The impact of education, socialization, and digitalization on compliance was analyzed in a number of local studies published in the journal *Sinta-1/2*. The findings generally show that socialization and ease of digital reporting have a positive impact on formal compliance, but the impact on aggregate revenue requires a combination of macro analysis (buoyancy) and quantitative analysis (administrative data). The study is relevant because the increase in the tax-to-GDP ratio after 2021 is likely influenced by a combination of increased compliance, rate changes, and economic growth (Sinaga et al., 2023; Titaaila & Fidiana, 2022).

This research is important to conduct as the following research gaps are identified through the explanation of the findings mentioned earlier and on which this study is based: Few empirical studies have simultaneously estimated the impact of administrative digitalization indicators (e.g., implementation of e-invoicing, e-filing volume) and tariff policies (11% VAT) on tax resilience and tax-to-GDP ratios for the period 2015–2024. Many studies have examined commodities or their cycles related to reform; however, assessments that combine commodity price impacts (in lieu of external shocks) with COGS policy dummies are inadequate. Post-COGS evidence: There is currently little quantitative research using data up to 2024 because the COGS Act only takes effect in 2022. To determine whether the improvement in the tax ratio is structural or temporary, an analysis of administrative indicators and annual data is required. By providing descriptive analysis and empirical estimation (buoyancy/log-log regression/ARDL) covering post-COGS dummies, administrative digitization indicators, and commodity cycle proxies for 2015–2024, this study seeks to close this gap (OECD, 2025; Sinaga et al., 2023).

RESEARCH METHOD

This type of research is quantitative, using secondary data from 2015 to 2024, with the research target being the Indonesian government, particularly in terms of taxation management and policy, as well as macroeconomic aspects. The research objectives are tax revenue trends, HPP Law policies, tax ratios, tax buoyancy, and economic cycle factors from 2015 to 2024.

Data Source

This study uses secondary time series data from 2015 to 2024. The data was obtained from the Directorate General of Taxes and the APBN KiTa of the Ministry of Finance of the Republic of Indonesia using total tax revenue data in trillions. The data can be obtained through the websites <https://www.kemenkeu.go.id/apbnkita> and <https://www.djppr.kemenkeu.go.id/apbnkita>. In addition, the data used is sourced from the OECD https://www.oecd.org/en/publications/revenue-statistics-in-asia-and-the-pacific-2025_6c04402f-en.html to obtain Tax to GDP data in percent.

The next data source comes from the Central Statistics Agency and the World Bank in the form of Gross Domestic Product data at current prices and real prices. Data on global commodity prices such as oil, coal, and CPO is obtained from <https://www.imf.org/en/Research/commodity-prices>. To analyze the impact of the HPP Law, a HPP Law policy dummy is used, where 1 = for the period after the implementation of the HPP Law in 2022–2024, and 0 = for the previous years. Meanwhile, the indicator of tax administration digitization uses a proxy through the realization of e-filing (DJP) or the implementation of a core tax system (dummy variable: 1 for 2021–2024, 0 for previous years).

Research Variables

This study uses independent and dependent variables. The independent variables consist of GDP_t (Gross Domestic Product using current prices and natural logarithms), COMM_t (main commodity price index using natural logarithms), HPP_t (a dummy variable for the HPP Law where 0 = before 2021; 1 = after 2022–2024), DIG_t (a DJP digitization dummy where 0 = before 2021; 1 = after 2022–2024). Meanwhile, the dependent variables used in this study consist of TAXREV_t (total tax revenue in year t in natural logarithms) and TAXRATIO_t (to calculate the tax to GDP ratio in year t).

Framework of Analysis

In this study, two approaches are used, namely descriptive analysis which aims to describe the trend of nominal tax revenue, tax ratio, and the composition of tax types in 2015 – 2024. Then compare the period before and after the HPP Law or pre-2021 versus post 2021.

The second approach uses quantitative analysis, namely by using tax buoyancy estimation to regress the elasticity of tax revenue to GDP and testing the influence of HPP policies, digitalization and commodity cycles.

Model specifications

To analyze this study, the Tax Buoyancy Model and the Tax Ratio determinant model were used as follows:

Model Tax Bouyancy

$$\ln (TAXREV_t) = \alpha + \beta \ln (GDP_t) + \gamma \ln (COMM_t) + \delta HPP_t + \theta DIGI_t + \varepsilon_t$$

Information:

β = Tax Bouyancy is used to measure the elasticity of tax revenues to economic growth of a country.

γ = To measure the sensitivity of a country's tax revenue.

δ = To measure the impact of the HPP Law

θ = To measure the impact of tax digitalization

ε = Error Term

Model Determinan Tax Ratio

$$TAXRATIO_t = \alpha + \beta \ln(GDP_t) + \gamma \ln(COMM_t) + \delta HPP_t + \theta DIGI_t + \varepsilon_t$$

Estimation Method

Estimation was performed using Ordinary Least Squares (OLS) with Newey-West correction for standard errors. The goal is to address heteroskedasticity and autocorrelation in time series data with a limited number of observations.

Robustness checks are performed by: Autoregressive distributed lag (ARDL) estimation is used to analyze the relationship between variables in the short and long term. The Chow test is used to evaluate whether there is a significant difference between the periods before and after the HPP.

Validity and Reliability

The purpose of the validity test is to ensure that the data presented in this study comes from official institutions such as the Organization for Economic Co-operation and Development (OECD), the Central Bureau of Statistics of Indonesia (BPS), the Directorate General of Taxes (DJP), and the Ministry of Finance (Kemenkeu). Meanwhile, the reliability for testing the model in this study was assessed using the R2 test, the F-statistic test for model significance, and the t-statistic test for partial coefficient significance.

ANALYSIS AND DISCUSSIONS

Tax Revenue Trends and Tax Ratio 2015–2024

Based on the publication of the Ministry of Finance's KiTa State Budget for 2024 and Revenue Statistics in Asia and the Pacific 2025 in which Indonesia's tax climate during the 2015–2024 period is disclosed in sufficient detail, it can be concluded that, despite the divergent dynamics, tax revenues show a certain upward trend. This has affected the conditions of the economic cycle, the development of policy reforms and fluctuations in world commodity prices according to the nature of tax revenues.

Nominally, the value of the pajak increased to Rp1.867.9 triliun in 2023 from Rp1.240.4 triliun in 2015. However, the train is not lining up. Following the COVID-19 pandemic, real estate sales in 2020 were only Rp1.070 trillion, a decrease of about 19 persen from 2019. Following the pandemic, earnings increased by 19.6 persen annually from 2020 to 2023. However, as a result of global economic growth and the moderation of commodity prices, the value of the koreksi in 2024 will be Rp1.689 trillion.

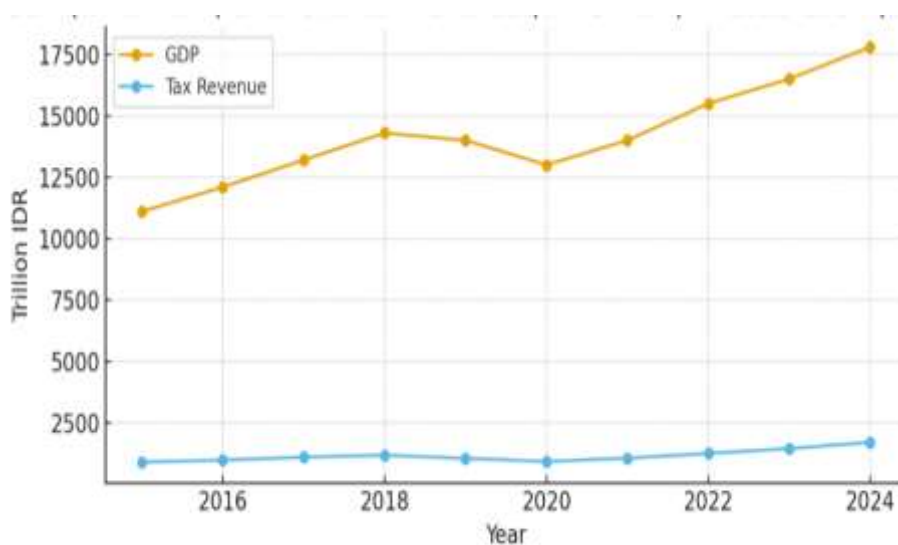


Figure 1. GDP (Trillion IDR) and Total Tax Revenue GDP (Trillion IDR) 2015-2024

Source: APBN KiTa, 2024; OECD, 2025

Figure 2 shows that the ratio of taxes to GDP is also changing. The tax ratio fell from 11.5 percent in 2015 to 9.5 percent in 2020, indicating a weak tax base and a high reliance on the economic cycle. However, the tax ratio increased significantly to 12.0 percent in 2023, which is the highest record in the last ten years, since the HPP Law was enacted (October 2021) and the 11 percent

VAT rate increase (April 2022). The ratio will drop to 11.5 percent in 2024 as coal and CPO prices fall.

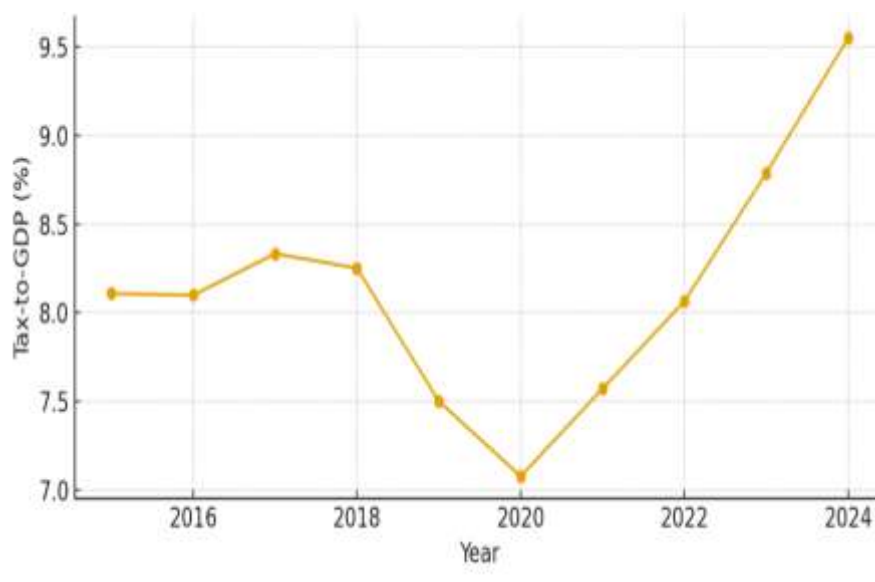


Figure 1. Tax – to – GDP Ratio (%) 2015-2024

Source: APBN KiTa, 2024; OECD, 2025

This trend shows that the increase in the tax ratio after 2021 is due to policy reforms (the HPP Law, the expansion of the tax base, 11% VAT, and the HPP Law), the strengthening of administration (digitalization, e-filing, the core tax system), and external cycles (commodity prices, GDP growth). These results support the international literature that emphasizes that administrative digitalization and structural reforms such as increased VAT rates are important factors in improving the tax ratio of developing countries (Klemm et al., 2018; Lagravinese et al., 2020). However, in the short term, external cycles still play a role.

Tax Buoyancy Estimate

Using the model, a simple regression is performed to gain an understanding of the elasticity of acceptance of policies and macro variables:

Table 1
Estimated Tax Buoyancy Results (2015–2024)

Variabel	Coefficien	Significance
ln(GDP)	0.71***	p < 0.01
ln(Commodity Index)	0.86***	p < 0.01
Dummy UU HPP	-0.16*	p ≈ 0.06
Digitized Dummy	-0.06	Not significance
Konstanta	2.04**	p < 0.05
R ²	0.83	–

The elasticity of tax revenue to GDP is 0.71, meaning that every 1% increase in GDP only increases tax revenue by about 0.71 percent. This shows that Indonesia's tax system is still less than buoyant (buoyancy < 1), so revenue has not fully grown in line with economic expansion. A significant coefficient of 0.86 indicates that revenue is heavily influenced by the commodity boom. The high dependence on the natural resources-based sector (coal, CPO, minerals) makes the revenue pro-cyclical, in line with studi (Dudine & Jalles, 2018; Gupta et al., 2022). The negative and marginal results of the HPP dummy indicate that at the beginning of implementation (2022–2023), the HPP policy has not directly had a structural positive impact. This can be explained by the factors of administrative transition, taxpayer adaptation, and the effect of VAT inflation on consumption. Dummy Digitization 0.06 The insignificance of

the digitization variable shows that the benefits of e-filing, e-invoicing, and the core tax system on aggregate revenue still take longer to be seen. The positive effects are more pronounced at the micro level (taxpayer compliance, transparency), rather than directly on the tax ratio in the short term.

The Role of Policy, Administration, and the Economic Cycle

The empirical findings above show that although there is an improvement in the post-2021 tax ratio, the source of the improvement comes more from the commodity cycle and GDP recovery, rather than from purely structural policies. Where is the role of the HPP Law (11% VAT): The impact of the tariff policy can be seen in the increase in VAT revenue in 2022–2023. However, the 2024 correction indicates that the effect is not strong enough to offset the external shock. This is in line with studies Caesaria et al. (2024) which said that the increase in the VAT rate increases nominal revenue, but the tax base remains fragile if it is not accompanied by administrative strengthening. The role of administrative digitization: Although the regression results are not significant, qualitative evidence (DGT report 2021–2023) suggests that digitization lowers compliance costs, increases transparency, and narrows the room for avoidance. The long-term effects are expected to be felt only after the core tax system is fully integrated in 2025–2026.

The role of economic and commodity cycles: High elasticity to commodity prices indicates structural challenges. Revenues easily surge during the natural resources boom, but they are also vulnerable to decline when prices weaken. This condition strengthens the argument that Indonesia needs to expand the tax base in the non-natural resources sector and increase tax efforts so that the tax ratio is not too volatile. Overall, these results are consistent with the international literature (Bellone et al., 2022; Cornevin et al., 2024) that digitalization and tariff reform are important, but revenue sustainability is only achieved when the tax base is expanded, compliance is improved, and dependence on commodities is reduced.

CONCLUSION AND SUGGESTION

Based on the analysis of revenue trends, *tax buoyancy estimates*, and literature reviews, it can be concluded that in terms of Tax Revenue Dynamics 2015–2024, Indonesia's tax revenues fluctuate closely with the economic cycle and commodity prices. The 2015–2020 period showed a weakening trend with the tax ratio decreasing from 11.5% to 9.5%. The COVID-19 pandemic exacerbated the decline, but the post-2021 recovery was driven by a GDP rebound and a commodity boom.

If viewed from the Role of the HPP Law Reform, it shows that the implementation of the HPP Law, especially the increase in the VAT rate to 11% and the expansion of the tax base, contributes to the improvement of the tax ratio (reaching 12% in 2023). However, the impact is still limited and tends to be nominal, not showing an increase in structural elasticity in the short term.

The Digitization of Tax Administration shows that modernization efforts through *e-filing*, *e-invoicing*, and the core tax system are strategic steps, although empirical results show that the impact has not been significant on total revenue. Qualitative evidence confirms its benefits for administrative efficiency and compliance, with long-term effects only evident once the full system is in operation (2025–2026).

Finally, the Relationship with External Factors shows that the dependence of revenue on commodity prices is still high (buoyancy to commodities is 0.86). This makes the tax ratio vulnerable to external shocks, reinforcing the urgency of diversifying the tax base.

The strategic recommendations to strengthen Indonesia's tax revenue sustainability are: Diversifying the Non-Natural Resources Tax Base through expanding tax coverage to the digital sector, financial services, and formal MSMEs, to reduce dependence on the commodity cycle. Optimization of Trade Taxes Through Electronic Systems (PMSE) can be an important instrument. Strengthening the implementation of the HPP Law through the need for annual evaluation of policy effectiveness, including monitoring the impact of VAT rates on household consumption and the effectiveness of *tax expenditures*. In addition, the harmonization of regional taxes with the HPP Law needs to be accelerated so that policies do not cause double burdens.

Accelerating Administrative Digitalization through the completion of *the core tax system* must be prioritized by 2025. In addition, the integration of tax data with the banking system, BPJS, and OSS (Online Single Submission) can narrow the gap for tax avoidance. Increasing Tax Effort and Compliance through incentive-based policies, such as reducing tariffs for MSMEs that switch to the formal system. The *nudge policy strategy* through digitalization also needs to be expanded so that voluntary compliance increases.

Fiscal Stabilization of Commodity Volatility by strengthening *sovereign wealth fund* (SWF) and *hedging instruments* to withstand fluctuations in commodity receipts. This step can maintain the stability of the tax ratio despite

a decline in global prices. International cooperation through active participation in the Automatic Exchange of Information (AEOI) will narrow the space for *base erosion and profit shifting* (BEPS) by multinational companies.

REFERENCE

- Alm, J., & Torgler, B. (2011). Do Ethics Matter? Tax Compliance and Morality. *Journal of Business Ethics*, 101(4), 635–651. <https://doi.org/10.1007/s10551-011-0761-9>
- Amaludin, M., S., T., & Muluk, M. R. K. (2024). The Paradox of Effective Bureaucratic Reform in Enhancing Tax Institution Performance toward Optimal Tax Ratio: A Study on the Directorate General of Taxes. *International Journal of Religion*, 5(10), 1738–1744. <https://doi.org/10.61707/dgwkxa67>
- Andesto, R., & Oktris, L. (2023). The Determinant of Tax Compliance in Indonesia (Experience in E-Commerce Environment). *Journal Research of Social Science, Economics and Management*, 03(01), 49–67. <https://doi.org/10.59141/jrssem.v3i01.523>
- Ardiato, R., & Tjaraka, H. (2025). Determinants of Tax Compliance In Indonesia : A Literature Review. *Dinasti International Journal of Economics, Finance & Accounting*, 6(3), 1966–1975. <https://doi.org/10.38035/dijefa.v6i3>
- DJP. (2021). *Directorate General of Taxes COLLABORATIVE EFFORT FOR NATIONAL ECONOMIC RECOVERY*.
- Irawati, I., Darmawan, H., Sofyan, M., & Serebryakova, T. (2022). The Effect of the Implementation of E-Invoice 3.0 and Taxable Person Compliance to Value Added Tax Revenue at KPP Pratama Pasar Rebo. *Ilomata International Journal of Tax and Accounting*, 3(1), 332–343. <https://doi.org/10.52728/ijtc.v4i1.412>
- Klemm, A., Liu, L., Mylonas, V., & Wingender, P. (2018). *Are Elasticities of Taxable Income Rising?*
- Lagravinese, R., Liberati, P., & Sacchi, A. (2020). Tax buoyancy in OECD countries: New empirical evidence. *Journal of Macroeconomics*, 63, 103189. <https://doi.org/10.1016/J.JMACRO.2020.103189>
- Milosavljević, M., Radovanović, S., & Delibašić, B. (2023). What drives the performance of tax administrations? Evidence from selected european countries. *Economic Modelling*, 121, 106217. <https://doi.org/10.1016/J.ECONMOD.2023.106217>
- Ministry of Finance. (2024). *APBN-KiTa-Desember-2024*.
- Mitha Caesaria, S., Trinugrahini Mumpuni, Y., Mayasha, E., & Tresna Murti, G. (2024). Analysis of the Impact and Implications of the VAT Rate Increase in Indonesia. *Jurnal Indonesia Sosial Teknologi*, 5(8), 3608. <http://jist.publikasiindonesia.id/>
- Mujiyati, M., Zulfikar, Z., Witono, B., & Utomo, I. C. (2024). The impact of digital platforms in tax administration services on local government tax revenues: evidence from Indonesia. *Public and Municipal Finance*, 13(2), 195–203. [https://doi.org/10.21511/pmf.13\(2\).2024.16](https://doi.org/10.21511/pmf.13(2).2024.16)
- Nose, M. (2023). Exploring the Adoption of Selected Digital Technologies in Tax Administration. *IMF Notes*, 2023(008), 1. <https://doi.org/10.5089/9798400258183.068>
- Nur Amalina, E., Asiah, A. N., & Amala, I. A. (n.d.). *The Impact of the 11% VAT Rate Increase on Economic Stability in the Post-Pandemic Recovery Period*. <https://doi.org/10.47119/IJRP10011511220224289>
- OECD. (2025). *Revenue Statistics in Asia and the Pacific 2025* (Revenue Statistics in Asia and the Pacific). OECD Publishing. <https://doi.org/10.1787/6c04402f-en>
- Oktaviyoni, A. (2024). *Statistik Penerimaan Pajak Tahun 2023*. <https://pajak.go.id/index.php/id/artikel/statistik-penerimaan-pajak-tahun-2023-dalam-angka>
- Putu, N., Dewi, D., & Darma, G. S. (2024). Digitalization of Taxation and Taxpayer Compliance. *Dinasti International Journal of Economics, Finance and Accounting (DIJEFA)*, 5(2). <https://doi.org/10.38035/dijefa.v5i2>
- Sinaga, S. T., Ekananda, M., Gitaharie, B. Y., & Setyowati, M. (2023). *Tax Buoyancy in Indonesia: An Evaluation of Tax Structure and Policy Reforms*. <https://doi.org/10.3390/economics11120294>
- Titailla, V. A., & Fidiana, F. (2022). Tax Compliance in Indonesia: A Meta-Analysis. *Finance & Economics Review*, 4(2), 61. <https://doi.org/10.38157/fer.v4i2.508>