



## Reformulation Of Value Added Tax (Vat) Tariff Policy In Indonesia\*

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Article	Abstract
<p><b>Keywords:</b> Value Added Tax (VAT), Tax Tariff, Reformulation</p> <p><b>History of Article</b> Received: May 11, 2024; Reviewed: May 14, 2024; Accepted: June 03, 2024; Published: June 06, 2024</p> <p>DOI: 10.56282/jtlp.v2i2.498</p>	<p>The dominance of certain groups of people who criticise the increase in the Value Added Tax (VAT) rate in Indonesia to 12% since 1 January 2025 and the scarcity of studies or research related to the review of the VAT rate increase in Indonesia, it is necessary to conduct a juridical and philosophical review of the VAT rate increase policy. Based on a normative juridical study, two conclusions are drawn in this study. First, the VAT rate regulation in Indonesia has been regulated since the enactment of the VAT Law in 1983. Second, an increase in VAT rates above 11% can be achieved by reformulating the VAT rate policy in handling the challenges of digitalisation while still considering the principles of justice and appropriate targeting. It is recommended that the VAT rate increase consider other VAT policy improvements, such as removing the imposition of VAT on necessities, health services, education services, social services, and other services, imposing special rates on certain types of goods/services, namely Final VAT, and adjusting the VAT threshold.</p>

### A. INTRODUCTION

The Indonesian government's plan to raise the Value Added Tax (VAT) rate to 12% by 2025 has generated pros and cons in various circles. Those in favour of the increase consider that raising the VAT rate is the easiest and quickest way to raise revenue, especially since other sources of revenue are currently declining.<sup>1</sup> Those who oppose the VAT rate hike argue that the impact could be bad for economic growth, people's income, and household consumption,<sup>2</sup> and could potentially impact inflation, thus potentially hampering Indonesia's economic growth.<sup>3</sup>

<sup>1</sup> Agnes Theodora, "Kenaikan Tarif PPN Bisa Jadi Bumerang", 12 Maret 2024, tersedia di laman <https://www.kompas.id/baca/ekonomi/2024/03/12/kenaikan-tarif-ppn-jalan-pintas-yang-bisa-menghambat-pertumbuhan>, diakses tanggal 20 Maret 2024.

<sup>2</sup> *Loc.cit*

<sup>3</sup> Antara, "Indef: Kenaikan PPN 12 persen berpotensi hambat pertumbuhan ekonomi RI

Regardless of the pros and cons related to the VAT rate increase that will take effect, the government has implemented the VAT rate that must be based on the law. Law Number 7 of 2021 concerning Harmonisation of Tax Regulations (HPP Law) has regulated in advance about the rate increase: the previous VAT rate of 10% will become 11% from 1 April 2022 and will become 12% effective no later than 1 January 2025. This means that any changes in VAT rates must still be based on the tax laws and regulations in force in Indonesia, as the background of the preparation of Law Number 8 of 1983 concerning Value Added Tax and Sales Tax on Luxury Goods as amended several times lastly by Law Number 6 of 2023 concerning the Stipulation of Government Regulation in place of Law Number 2 of 2022 concerning Job Creation into Law (PPN / PPnBM Law) is the condition of economic development and the demand to modernise and reform tax regulations, especially on VAT rates.

In response to the dominance of certain groups of people who criticise the increase in the VAT rate in Indonesia to 12% since 1 January 2025, this study will conduct a juridical and philosophical review of the ideal VAT rate in Indonesia. This urgency is also supported by the scarcity of studies or research on VAT rates, especially in Indonesia. Keen's research concludes that the main limitation of VAT is that it taxes informal inputs at the same ad valorem rate as the final sales tax - which may not be optimal.<sup>4</sup> This previous study has yet to explore the philosophical and juridical roots of VAT rates. Hence, the novelty of this study is to construct the applicable provisions on VAT rates in Indonesia so that the data results in the reformulation of VAT rates in Indonesia. Then, Davies and Paz's (2011) research that focuses on the debate over the use of VAT rates in developing countries that focuses on the difficulty of collecting VAT from the informal sector argues that tariff cuts will reduce the number of informal sectors because the shift from tariffs to revenue-neutral VAT will improve welfare.<sup>5</sup> Previous studies have largely focused on modelling and equilibrium explanations of tariffs and VAT, yet to fully explore the philosophical-juridical aspects underlying the increase or change in VAT rates in developing countries, such as Indonesia. This study, however, takes a different path. It not only provides a comprehensive understanding of VAT dynamics but also compares the results with those of Yousefi and Vesal's (2021) study in Iran. Their study revealed that a 1% increase in the VAT rate reduced the trade gap by 6.7%, coinciding with the Iranian state's decision to raise its tariff from 3% to 9%.<sup>6</sup> This study, in contrast, conducts a juridical normative study in Indonesia, a country that has implemented VAT at 10% since 1984, compared to Iran, which only implemented VAT in 2008 with an initial rate of 3%.

Another urgency is the digitalisation challenge that every country, including Indonesia, has to face. This has created a unique environment (among other jurisdictional presumptions) that certain circles still ignore when reforming taxes in today's digital economy, which in turn may risk non-compliance with tax obligations

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Rabu", 20 Maret 2024, tersedia di laman <https://www.antaranews.com/berita/4019760/indef-kenaikan-ppn-12-persen-berpotensi-hambat-pertumbuhan-ekonomi-ri>, diakses tanggal 23 Maret 2024.

<sup>4</sup> Michael Keen, VAT, tariffs, and withholding: Border taxes and informality in developing countries, *Journal of Public Economics*, Vol 92, 2008, p. 1902.

<sup>5</sup> Ronald B. Davies and Lourenço S. Paz, Tariffs versus VAT in the presence of heterogeneous firms and an informal sector, *International Tax Public Finance*, Vol. 18, 2011, pp. 533–554, DOI 10.1007/s10797-011-9186-8.

<sup>6</sup> Kowsar Yousefi and Mohammad Vesal, Dividen Ganda dari Reformasi Tarif Bersama dan PPN: Bukti dari Iran, April 2021, available at [https://mpr.ub.uni-muenchen.de/107377/1/MPRA\\_paper\\_107377.pdf](https://mpr.ub.uni-muenchen.de/107377/1/MPRA_paper_107377.pdf), diakses pada 3 Maret 2022.

to the tax authorities.<sup>7</sup> One way to handle tax challenges in digitalisation, among other things, is to re-regulate VAT rate changes in the event of low VAT revenue performance.<sup>8</sup>

Therefore, this normative juridical study needs to answer 2 (two) formulations of existing problems. First, how is the VAT tariff regulation in Indonesia. Second, how to reformulate the VAT tariff policy in handling the challenges of digitalisation in Indonesia. The normative juridical method in this study is based on the idea that the normative juridical method can provide a systematic description of the rules governing certain legal categories, analyse the relationship between rules, explain areas of difficulty and predict future developments.<sup>9</sup>

## B. ANALYSIS AND DISCUSSION

### 1. Applicable Tax Legislation on Value-Added Tax Rates in Indonesia

VAT payable in Indonesia is calculated by multiplying the rate by the tax base. The tax base is the selling price, reimbursement, and import value. Selling price and reimbursement are the value in the form of money, including all costs requested or that should be requested by the seller or who performs the delivery of services, excluding VAT and discounts stated in the tax invoice.

Legally, the VAT rate since the enactment of Law No. 8 of 1983 until 31 March 2022 is 10%, while the export of goods or services is 0%. The 0% rate is considered only administrative, so the VAT rate is still considered single. Article 7 paragraph (1) of the VAT/PPnBM Law stipulates that from 1 April 2022, a VAT rate of 11% will be imposed, and no later than 1 January 2025, a VAT rate of 12% will be imposed. Then, in Article 7 paragraph (2) of the PPN / PPnBM Law, it is stipulated that a VAT rate of 0% is applied to the export of Tangible Taxable Goods (BKP), export of Intangible Taxable Goods (BKP), and export of Taxable Services (JKP). Government regulation can change the rate by a minimum of 5% and a maximum of 15%, as stipulated in Article 7 paragraph (3) of the VAT/PPnBM Law. Government Regulation regulates changes to the VAT rate after being submitted by the Government to the House of Representatives of the Republic of Indonesia (DPR RI) to be discussed and agreed upon in preparing the Draft State Budget (APBN). Furthermore, for ease of VAT collection, for certain types of goods/services or certain business sectors, a 'final' VAT rate is applied, for example, 1%, 2% or 3% of business turnover, which is regulated by a Minister of Finance Regulation (PMK).

The VAT Law, which has undergone several amendments, has regulated the VAT rate, including its amendments. The construction of VAT rates from the enactment of the 1983 VAT Law until the enactment of the COGS Law is summarised in Table 1 below.

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<sup>7</sup> Helena Strauss, Danie Schutte, dan Tyson Fawcett, An evaluation of the legislative and policy response of tax authorities to the digitalisation of the economy, *South African Journal of Accounting Research*, Vol. 35, Issue 3, 2021, pp. 239-262.

<sup>8</sup> Sulfan, Kinerja PPN di Indonesia Tahun 2011-2020, *Jurnal Pajak Indonesia*, Vol. 5, No. 2, 2021, pp. 206-216.

<sup>9</sup> Peter Mahmud Marzuki, *Penelitian Hukum*, Cetakan Ke-9, Jakarta: Kencana, 2014, p. 32

Table 1  
VAT rates from VAT Law 1983 to the COGS Law

Law No 8 Year 1983	Law No 11 Year 1994	Law No 18 Year 2000	Law No 42 Year 2009	Law No 11 Year 2020	COGS LAW
<ul style="list-style-type: none"> <li>• VAT rate: 10%</li> <li>• VAT rate on exports: 0%</li> <li>• VAT rate can be changed by 5%-15% - &gt; PP</li> </ul>	<ul style="list-style-type: none"> <li>• VAT rate: 10%</li> <li>• VAT rate on exports: 0%</li> <li>• VAT rate can be changed by 5%-15% -&gt; PP</li> </ul>	<ul style="list-style-type: none"> <li>• Sales Tax on Luxury Goods rate: lowest 10% and highest 75%</li> <li>• Sales Tax on Luxury Goods rate on export of luxury taxable goods: 0%</li> </ul>	<ul style="list-style-type: none"> <li>• VAT rate: 10%</li> <li>• VAT Rate 0% on:               <ul style="list-style-type: none"> <li>a. export of tangible taxable goods</li> <li>b. export of intangible taxable goods</li> <li>c. export of taxable Services</li> </ul> </li> <li>• VAT rate can be changed by 5%-15% - &gt; PP</li> </ul>	-	<ul style="list-style-type: none"> <li>• VAT Rate:               <ul style="list-style-type: none"> <li>a. 11% since 1 April 2022</li> <li>b. 12% no later than 1 January 2025</li> </ul> </li> <li>• Changes in VAT rates are regulated by Government Regulation (together with DPR in RAPN).</li> </ul>

## 2. Literature Review of VAT Rates and Their Relationship to the Challenges of Digitalisation in Indonesia

One of the most important policies in VAT is the tax rate, although, in tax theory, an increase in the tax rate may not necessarily increase tax revenue.<sup>10</sup> This is confirmed in an empirical study conducted by Arrachman and Qibthiyah (2018), who concluded that an increase in tax rates can result in lower revenues when the decline in the tax base is higher than the change in tax rates. Therefore, there should be an 'acceptable' tax rate adjustment without sacrificing a higher depreciation base.<sup>11</sup>

The urgency of answering the formulation of problems related to changes in VAT rates in Indonesia is based on the framework of legitimacy theory, as the mandate of Article 23A of the 1945 Constitution of the Republic of Indonesia has stated that every tax collection, including the imposition of VAT rates, must be based on law. This means that every policy to change the amount of the VAT rate is a deliberate action step taken by an actor or several actors regarding a particular problem or issue so that government taxes must be consistent in carrying out their legitimacy so that every taxpayer avoids all forms of tax evasion in Indonesia.<sup>12</sup> The

<sup>10</sup> Richard Bird, Pierre-Pascal Gendron, *The VAT in Developing and Transitional Countries*, New York: Cambridge University Press, 2007.

<sup>11</sup> Fikri R. Arrachman dan Riatu M. Qibthiyah, The Relationship of VAT Rate and Revenues in the Case of Informality, *Economics and Finance in Indonesia*, Vol. 64, No. 1, 2018, pp. 73-96.

<sup>12</sup> Yudha Pramana and Anis W. Hermawan, Corporate Taxation and Business Legitimacy in Indonesia, *Scientia Business Law Review*, Vol. 1, No. 1, 2022, pp. 1-6.

urgency of answering the formulation of problems related to changes in VAT rates in Indonesia is based on the framework of legitimacy theory, as the mandate of Article 23A of the 1945 Constitution of the Republic of Indonesia has stated that every tax collection, including the imposition of VAT rates, must be based on law. This means that every policy to change the amount of the VAT rate is a deliberate action step taken by an actor or several actors regarding a particular problem or issue so that government taxes must be consistent in carrying out their legitimacy so that every taxpayer avoids all forms of tax evasion in Indonesia.<sup>13</sup> Kuznetsov and Kuznetsova (2012) assert that legitimacy can adjust its application based on society's historical, cultural, and economic situation.<sup>14</sup>

In various jurisdictions that apply the VAT method, a single rate or multiple rates are used. Terra (1989) argues that taxes on consumption, especially sales tax, circulation tax, and VAT, can be divided into two levels of imposition, namely single-stage tax and multi-stage tax.<sup>15</sup> Single-stage tax is levied only on one production or distribution line link. As for the mechanism of production and distribution of goods, it can again be in three levels of imposition, namely: a) Consumption tax imposed only at the manufacturer level; the advantage of this system is that the number of taxpayers administered is relatively small so that the fiscus is easier to coach and supervise and the cost of tax collection becomes cheaper. The advantages of this system are that the number of taxpayers administered is relatively small, making it easier for the fiscus to foster and supervise, and the cost of tax collection becomes cheaper. Meanwhile, the disadvantages of this system are the potential for multiple taxation, which occurs when manufactured goods can become raw materials or auxiliaries for other manufacturers; b) Consumption tax imposed at the wholesaler level. The advantages of this system are that the distortion of competition between wholesalers and retailers is smaller than the tax imposition system at the manufacturer level. The disadvantages of this system include: neutrality is not guaranteed, and the scope is limited to goods, it cannot cover services, and c) consumption tax is imposed at the retailer level. Retail sales tax does not only impose a tax on the delivery of goods made by retailers but also includes the delivery made by any entrepreneur who sells his goods directly to consumers. Indeed, retail tax has advantages; generally, the tax burden borne by consumers can be calculated with certainty because the consumer's selling price is used as the basis for tax imposition. However, the retail tax also contains weaknesses, namely: a) Orderly and regular bookkeeping or records are required from taxpayers, in contrast to the real conditions of retail traders who are very weak in administration; b) Potential distortion of VAT imposition because the target of this retail tax is only for end-consumer buyers, while there is no mechanism to sort out or limit the buyers; c) The number of taxpayers is very large so that it requires careful management, this certainly requires considerable supervision costs. The multi-stage tax is a tax on consumption imposed on each link of the production line and distribution line. The advantage of multi-stage tax is that the amount of tax that can be collected is quite large with a relatively low rate. Meanwhile, the disadvantage is

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<sup>13</sup> Elvrida N. Sinaga, Antisipasi Perubahan Sistematis Pendidikan selama dan sesudah Masa Pandemi COVID-19: Suatu Perspektif Legitimasi, *Scientium Educational Review*, Vol. 1, No. 1, 2022.

<sup>14</sup> Andrei Kuznetsov, and O. Kuznetsova, Business Legitimacy and the Margins of Corporate Social Responsibility in the Russian Context, *International Studies of Management & Organization*, Vol. 42, No. 3, 2012, pp. 35-48 <http://dx.doi.org/10.2753/IMO0020-8825420302>.

<sup>15</sup> Ben Terra, *Sales Taxation: The Case of Value Added Tax in the European Community*, Springer, 1989.

that the number of taxpayers is so large that monitoring their compliance becomes an issue. A multi-stage tax can be divided into an all-stage and dual-stage tax. Dual-stage tax can include manufacturers and wholesalers, wholesalers and retailers, or it can also be manufacturers with retailers so that wholesalers are outside the system.

In tax collection, both single-stage tax and multi-stage tax provide two possibilities, namely non-cumulative tax and cumulative tax. A 'single-tier' VAT rate is simply the imposition of one tax rate in the form of a standard rate, whereas jurisdictions that use a 'multi-tier' VAT rate impose different VAT rates on different categories of goods and services in the market, which is usually in the form of a 'multiple-tier' VAT rate.<sup>16</sup> The OECD has also identified multiple-tier VAT rates as an area that may increase compliance and enforcement costs, which further creates legal uncertainty and influences increased fraud, especially with the proliferation of e-commerce. As a result, the OECD has published factors necessary to improve efficiency in managing and collecting consumption taxes by various tax authorities in different VAT jurisdictions. These factors, among others, a broad base at the standard rate, minimal exemptions and reduced rates, and a registration threshold that allows tax administration to concentrate on core significant taxpayers.<sup>17</sup>

### 3. Future VAT Rate Policy

Indonesia's VAT rate is still below the global average of 15.4%, the 19% for Organisation for Economic Co-operation and Development (OECD) member countries, or 17% for Brazil, Russia, India, China, and South Africa (BRICS).<sup>18</sup> The differences in VAT rates in many countries show that one of the critical points of VAT formulation is the application of variations in VAT rates.

Of course, these problems cannot be separated from the challenges of digitalisation, which can result in VAT revenue not being actual due to tax avoidance and tax evasion efforts. This means that handling the challenges of digitalisation means handling VAT avoidance and VAT evasion, which can be done by understanding the performance of VAT revenue itself, among others, through VAT rates. This is in line with the results of research conducted by Iswahyudi (2018), Bogetic and Hassan (1993), and Paz (2015). Iswahyudi (2018) proposed an approach in the form of a tax system by setting a single rate imposed on one type of consumption tax.<sup>19</sup> Then, the results of Bogetic and Hassan's (1993) empirical research on 30 countries show that the rate, base, and rate dispersion influence the VAT revenue performance of 20 countries with a single VAT rate. The research implications for policymakers are as follows: to generate higher revenue, VAT should be levied based on a single rate with a broad base and accompanied by strong tax administration and enforcement to ensure tax compliance.<sup>20</sup> Furthermore, Paz's research found that using VAT threshold changes to offset the

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<sup>16</sup> Anne Michele Bardopoulos, *eCommerce and the Effects of Technology on Taxation: Could VAT be the eTax Solution?*, Cham: Springer International Publishing Switzerland, 2015.

<sup>17</sup> *Ibid.*

<sup>18</sup> VAT Calculator, tersedia di laman <https://www.vatcalc.com/vat-rates/>, diakses tanggal 31 Maret 2024.

<sup>19</sup> Heru Iswahyudi, Where has the Money Gone? The Case of Value Added Tax Revenue Performance in Indonesia, tersedia di laman [https://mpr.aub.uni-muenchen.de/89876/1/MPRA\\_paper\\_89876.pdf](https://mpr.aub.uni-muenchen.de/89876/1/MPRA_paper_89876.pdf), diakses tanggal 29 Mei 2022.

<sup>20</sup> Z. Bogetic dan F. Hassan, 1993, Determinants of Value-Added Tax Revenue, Working Papers, October 1993, World Bank.

loss of tariff revenue will result in welfare gains, but the source of these gains is different from the source of VAT rate changes. While an increase in the VAT rate expands informality, an income-equivalent decrease in the VAT threshold reduces informality.<sup>21</sup>

The VAT rate policy is one of the government's efforts to increase state revenue in the tax sector. Indonesia's VAT rate, which is still below the average worldwide VAT rate of 15%, shows that the VAT rate, which is currently around 11%, needs to be increased to support the country's financial burden and strengthen the foundation of taxation because taxes are the largest source of state revenue today.<sup>22</sup> The current digital era can force the government to strengthen the state budget and tackle digital challenges in tax avoidance and tax evasion, especially in cross-border transactions. Of course, the increase in VAT rates above 11% must prioritise the principle of fairness and be right on target to prioritise the community's interests. This means that any increase in VAT rates must still be followed by other VAT policy improvements, such as:

- a. Removing necessities, health services, education services, social services, and other services from the imposition of VAT rates.<sup>23</sup>
- b. Improve the implementation of special rates on certain types of goods/services, namely Final VAT, for example, 1%, 2%, or 3% of business turnover, which are regulated in the Minister of Finance Regulation in order to provide convenience in VAT collection, especially in terms of the administration of taxable entrepreneurs (PKP).<sup>24</sup>
- c. Adjusting the income-equivalent VAT threshold will reduce informality.<sup>25</sup>

## C. CONCLUSION

Based on the introduction, analysis, and discussion, this study results in two conclusions. First, Indonesia's Value-Added Tax rate has been regulated since the enactment of the VAT Law in 1983. Indonesia has adopted a VAT rate of 10% from 1984 to 2021. Second, the reformulation of the VAT rate policy in handling the challenges of digitalisation in Indonesia by increasing the VAT rate above 11% can be done by considering the principles of fairness and appropriate use, the manifestation of which, among others, is through other VAT policy improvements, such as removing the imposition of VAT on necessities, health services, education services, social services, other services, imposing special rates on certain types of goods/services, namely Final VAT, and adjusting the VAT threshold.

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<sup>21</sup> Lourenço S. Paz, The welfare impacts of a revenue-neutral switch from tariffs to VAT with intermediate inputs and a VAT threshold, *The Journal of International Trade & Economic Development*, Vol. 24, No. 4, 2015, pp. 465-498, DOI: 10.1080/09638199.2014.924652.

<sup>22</sup> Andhi Rifqi Mubarak, Sudah Efektifkah PPN 11 Persen?, 24 Mei 2022, tersedia di laman <https://www.djkn.kemenkeu.go.id/kpknl-manado/baca-artikel/15047/Sudah-Efektifkah-PPN-11-Persen.html>, diakses tanggal 20 April 2023.

<sup>23</sup> *Loc.cit*

<sup>24</sup> *Loc.cit*

<sup>25</sup> Lourenço S. Paz, *Ibid*.

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