

Taxation in Indonesia: A Key Driver in Macroeconomic Stability and Historical Evolution

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Abstract

Tax is a vital instrument in regulating a country's economic activities and plays an important role in the macroeconomic context. This article analyzes the position of tax in macroeconomics, focusing on the Indonesian context, and explores the history of taxation in the country. This article uses a literature study method reviewing relevant books and journals. The type of data used is secondary data, namely data obtained indirectly. The data required for this study were taken from related documents. The conclusion or result of this article is that tax is an obligation collected by the state from citizens based on law without direct counter-performance, to finance expenditures that benefit the community. It has an important role in the allocation, distribution, and stabilization of the economy, as well as a source of state revenue and a tool for regulating the economy. The history of taxation in Indonesia reflects efforts towards a fair and efficient system.

Keywords – Tax Status, Macroeconomics, Taxation History

INTRODUCTION

History has recorded that tax collection to increase government revenue has been going on since ancient times. In the era of ancient kingdoms, tax collection was identical to tribute, which was a free gift from the people to a King as the ruler of a region. In its development, tribute, which was originally voluntary, became an obligation that was forced in its collection. Tribute at that time was in the form of goods from agriculture and livestock. Tribute was used more for the needs or interests of the king or local ruler and there was no reward or achievement returned to the people. Nowadays, the function of taxes (tribute) given by the people is no longer only for the interests of the king or the interests of his kingdom, but has begun to lead to the general interests of the people themselves, such as costs for maintaining security, maintaining roads, building water channels, building other social facilities, and other general interests. (Farouq, 2018)

Tax reform in Indonesia began with the issuance of Law Number 6 of 1983 dated December 31, 1983 concerning General Provisions and Tax Procedures. One of the objectives of tax reform is to create an effective and efficient tax system so that state revenue from taxation can increase significantly. A significant increase in tax revenue will affect Indonesia's economic growth because the revenue can be used for state administration, including development in various lines with the ultimate goal of creating prosperity for the Indonesian people. Many parties claim that tax reform in Indonesia has been quite successful because in terms of actual tax revenue it has exceeded the targeted tax revenue and the increasing number of registered taxpayers (Hidayati et al., 2023; Yusuf, Abduh, et al., 2023). Over the past decade, tax reform has been increasingly supported by the modernization of the tax administration system along with the development of information, communication, and technology. Various technological applications related to taxation have been intensively created and socialized to the public with the intention of simplifying the tax payment mechanism. This is expected to have a positive impact on state revenue from the taxation sector which ideally will also increase the country's economic growth. (Saragih, 2018).

Another important meaning of tax is that tax is able to build national independence in financing the State and development. Strong tax revenue capacity will provide the government's ability to build and plan future development (Yusuf, Azhari, et al., 2023). The fact that in the era of increasingly tight competition between countries until now, tax is still used as one of the important instruments to build strategic advantages in a country.

From this tax the country finances government administration activities, the military and macroeconomic development.(Yunita & Sentosa, 2019). Macroeconomics emphasizes economic behavior and policies that can affect conditions such as consumption and investment behavior, determinants of wage and price changes, fiscal and monetary policies, money supply, and others (Noval et al., 2020). Thus, the focus of macroeconomics concerns various core economic issues in actual terms. Macroeconomics is taught so that readers can understand the position of taxes and analyze them so that they can take tax policies that can solve national economic problems. (Curatman, 2010).

Knowing about the position of tax in macroeconomics and describing the history of taxation in Indonesia is very important. In this discussion, we will find out the role played by tax in the macroeconomic structure and find out how the history of taxation occurred in Indonesia.

METHOD

In this article, the research method employs a literature review approach, focusing on analyzing secondary data from books, journals, and related documents concerning the role of taxes in Indonesia's macroeconomy. This method allows for a comprehensive exploration of existing knowledge and scholarly discussions on the historical evolution and economic implications of taxation (Sukarni & Mahmud, 2024). By reviewing past and current scholarly materials, the study seeks to uncover how taxes function within Indonesia's economic framework, particularly in areas such as revenue generation, allocation, distribution, and stabilization.

The literature review method is particularly suited for this research as it offers a broad overview of how taxation policies have developed and their significance in macroeconomic theory. By synthesizing various sources, the research captures different perspectives on taxation's role in economic growth and national development. Furthermore, the secondary data utilized in this study provides insight into the historical context of tax policies in Indonesia, highlighting reforms and the modernization of tax administration to support sustainable economic strategies.

RESULTS & DISCUSSION

History of Taxation in Indonesia

In its long history, taxes seem to have become a political instrument to create social, economic and political balance between the ruler/state and its people/citizens, starting from the beginning of the Common Era, the kingdom era, the colonial era, to the current era in a form of sovereign state where taxes are determined based on statutory regulations as a source of state revenue.(Farouq, 2018)

1. Kingdom Era Tax

In Indonesia, the concept of tax has been known since the kingdom era, namely the payment of tribute by the people to the King, where the tribute was used to finance the construction of irrigation channels, security, road maintenance, and other social development.(Wirawan Ilyas, and Burton, 2013)Based on historical records, taxes in Indonesia began during the era of the Ancient Javanese kingdom. Taxes were one of the sources of income for the kingdom during the Ancient Javanese era. The boundaries of Ancient Java in question are the period when Hindu and Buddhist kingdoms flourished on the island of Java, which lasted from the 8th century to the 15th century AD. During the Ancient Mataram Kingdom to the Majapahit Kingdom, the tax collection system was neatly structured, starting from the goods or businesses that were subject to tax, the calculation method, to the method of collection.

Historical sources on taxes in the Old Javanese period mainly come from inscriptions, including the Kinewu Inscription (907 AD), Rongkab Inscription (901 AD), Barsahan Inscription (908 AD), Palepangan Inscription (906 AD), Er Kuwing Inscription (after 915 AD), Wintang Mas Inscription (before 915 AD), Timbangan Wungkal Inscription (913 AD), Balingawan Inscription (891 AD), Panunggalan Inscription (896 AD), Kadaluran Inscription (885 AD), and Kamalagyan Inscription (1037 AD). Although most of them are inscriptions establishing sima (perdikan land), these inscriptions provide quite detailed information about taxes.

Information from the sima inscriptions was then correlated with information from other inscriptions and from ancient manuscripts. This correlation was intended to clarify tax-related terms that were not detailed in the sima inscriptions. An example is data from the Guntur inscription (907 AD) which contains legal provisions on tax matters. Meanwhile, information from ancient manuscripts that can clarify taxes comes from Purwadhigama which contains information on currency units from the Old Javanese period.

Taxes collected during the Ancient Javanese period can be grouped into three, namely land tax, profession tax, and foreigner tax. Land tax is a tax related to land management efforts. Profession tax is a tax related to a person's job. While foreigner tax is a tax imposed on people from abroad who reside in Java (and are not royal guests). (Yoyok Rahayu, 2017)

2. Colonial Era Taxes

In the context of Indonesia, before becoming an independent and sovereign country, Indonesia still consisted of various kingdoms spread across the archipelago. At that time, Indonesia experienced various phases of colonialism, by several countries that had previously existed and had power.

a. Dutch Colonial Period

At this time, the tax system emphasized its function in terms of financial income (budgeter) for the purposes of colonization in the Netherlands, by forming *ordonantie* or ordinance (Government legislation or a government decree). *Ordonantie* is the highest form of legislation that can be issued in the Dutch East Indies. *Ordonantie* was made by the Governor General of the Dutch East Indies together with the *Volkstraad* (People's Council) of the Dutch East Indies, as the highest legislative institution in Indonesia at that time.

Because taxes were collected from the people for the benefit of development in the Netherlands, the tax collection system adopted at that time was based on the administrative power of tax collection entirely through the determination of taxes owed unilaterally by the government (Official Assessment system). The weakness of this system was that taxpayers were not given any trust at all in calculating their tax debts. On the contrary, tax officials had very broad authority, which was very detrimental to taxpayers. The development of tax law during the Dutch era was reflected in various tax laws and regulations according to their types, as legal products that were in effect at that time. The legal products of tax laws and regulations during the Dutch era included: (Agustina, 2020)

- 1) *Ordinanceland tax*
- 2) *Ordinanceincome tax*
- 3) *Ordinancecorporate tax*
- 4) *Ordinanceother taxes*

b. Japanese Occupation Period

In fact, after the Dutch East Indies era there was a legal order issued by the Japanese Colonial Government. However, because it was only for a short time (1942-1945), it did not have time to issue various laws and regulations except for one law, namely Law No. 1 of 1942 concerning the Japanese Army Law (Osamu Sirei) which contained the re-enactment of various laws and regulations that existed during the Dutch East Indies era that did not conflict with Japanese military power, as the basis for the transitional legal period under Japanese rule which was in effect for the first time in the Java and Madura regions.

From the development of the legal system, throughout the relatively short period of Japanese occupation (3.5 years) there was no significant legal reform, because the Japanese military government at that time was only oriented towards winning the war against the allied forces led by the United States. As a result of the Japanese government's political policy which prioritized winning the war, Japan did not have time and attention for legal and economic development to improve the welfare of the people in Indonesia, but only added to the misery (due to the existence of romusha, forced cultivation and confiscation of agricultural products). Thus, the Japanese occupation was able to foster a sense of nationalism among the Indonesian people considering Japan as a fellow nation in Asia that had demonstrated its ability to conquer European nations. This reality finally fostered the fighting spirit of the Indonesian people to achieve independence. Moreover, at that time there were promises made by the Japanese military government that if the Greater East Asia War was over, Indonesia would be granted independence.

Likewise in the field of administrative law, the Japanese colonial period did not make many changes. Previously existing state institutions/agencies were the legacy of the Dutch colonialists. Only limited changes were made to the names and colors that previously had a European (Dutch) feel to be replaced with the names and characteristics or nuances of Japanese power. This includes institutions/agencies that collect taxes and legal regulations in the field of taxation such as; the land rent tax system (landrente) implemented by the Dutch was completely taken over and its name was changed to land tax (1942), then the income tax ordinance was

changed to war tax (Oorlogsbelasting) or transfer tax 1944 (overgangsbelasting 1944).(Farouq, 2018)

3. Post-Independence Tax Period

After Indonesia's independence, the taxes imposed actually still followed the taxes previously collected by the Netherlands. Based on the transitional regulations of the 1945 Constitution, Indonesia enacted the 1932 Income Tax Ordinance, which was a Dutch legal product. This ordinance was then renamed the War Tax. For income tax itself, there have been many changes, where initially it started from the Income Tax Ordinance and the Corporate Tax Ordinance. Other taxes that became the forerunner of today's taxation were the Household Ordinance (Stbl. 1908 No. 13), the Wealth Tax Ordinance (Stbl. 1932 No. 405), and the Wage Tax Ordinance (Stbl. 1934 No. 611). Along with the development of society and economic conditions, several legal provisions were enacted again, such as the Sales Tax Law of 1951; Law No. 10 of 1967 concerning Tax on Interest, Dividends, and Royalties; and Law No. 8 of 1967 concerning Procedures for Collecting Income Tax, Wealth Tax, and Corporate Tax or MPS-MPO Procedures.

Because the taxes imposed by the Netherlands itself were already numerous and Indonesia at that time was still implementing transitional regulations, this caused difficulties for the community in implementing them. In addition, in its development, several of these regulations turned out to not fulfill a sense of justice because they were felt to still be made by and for the interests of the Netherlands. Realizing this situation, the government together with the legislature agreed to reform tax regulations by revoking all existing laws and enacting five (5) packages of tax laws that were easier to learn and practice and did not cause duplication in terms of tax collection and prioritized the element of justice in them. Even the taxation system which originally used the Official Assessment system was changed to a Self Assessment system. The five regulations are Law No. 6 of 1983 concerning General Provisions and Tax Procedures, Law No. 7 of 1983 concerning Income Tax (PPh), Law No. 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (PPN and PPnBM), Law No. 12 of 1983 concerning Land and Building Tax (PBB), and Law No. 13 of 1983 concerning Stamp Duty (BM). The official assessment system is a tax collection system that gives authority to tax officials to determine the amount of tax owed each year in

accordance with applicable laws and regulations, where the initiative and activities of calculating and collecting taxes are entirely in the hands of tax officials (Anshary et al., 2023; Hidayatullah et al., 2024). On the other hand, the Self Assessment System is a tax collection system that gives Taxpayers the authority to determine the amount of tax owed each year in accordance with applicable laws and regulations, where the initiative and activities of calculating taxes and paying taxes are entirely in the hands of Taxpayers.

In 1997, the government again made changes to the Taxation Law by drafting laws related to taxation issues in order to support existing laws, namely the Law on the Tax Dispute Resolution Agency; Regional Taxes and Regional Levies; Tax Collection by Distress Warrant; Non-Tax State Revenue; and Land and Building Acquisition Fees. Legislation continues to change along with economic and social developments in order to provide a better sense of justice and improve services to Taxpayers.

In 2007-2009 the government again made adjustments to the taxation law. The amendments to the KUP Law were intended to provide more justice, legal certainty, and improve services to Taxpayers as well as follow and anticipate developments in the field of information technology. Law No. 16 of 2000 on General Provisions and Tax Procedures was amended by Law No. 28 of 2007, effective January 1, 2008. Then the KUP Law was also amended again by Law No. 16 of 2009 concerning the Stipulation of Government Regulation in Lieu of Law No. 5 of 2008 concerning the Fourth Amendment to Law No. 6 of 1983 concerning General Provisions and Tax Procedures. By making changes to the legal regulations in the field of taxation, it shows that the government always prioritizes the element of justice and pays attention to stakeholders in continuing national development that uses taxes as its main source.

Every tax law in Indonesia always tries to prioritize the element of justice for taxpayers. This can be seen from the collection of Income Tax. Regulations on income tax have existed since at least 1983, namely Law No. 7 of 1983 concerning Income Tax. Furthermore, the regulation has been amended several times until it was last amended to Law No. 36 of 2008 concerning Income Tax (PPh). (Janges & PANGESTU, 2021)

Position of Tax in Macroeconomics

In the process of taxation, there are elements of public policy that have broad implications for the welfare of society. In relation to this, experts say that in making public policy there are three functions that must be considered, namely:

1. Allocation Function, namely the allocation of resources that are more efficient between use and allocation in the availability of social goods. With the reason that not all goods can be provided by the private sector, then to maintain the availability of public goods and services, the government needs to allocate them evenly to the community. The role of this allocation is intended so that the allocation of economic resources is carried out efficiently.
2. Distribution Function, namely the distribution of income that is even and fair among the community. This role is related to the ownership of production factors by the community. Ownership of these production factors will determine the control of an economic resource by a group of people and cause an uneven distribution of income (wealth) in life. Therefore, the role of the government is needed to be able to create and maintain a fair and even distribution of income (wealth) to the community, for example through the imposition of progressive taxes on income (wealth) owned by a person.
3. Stabilization Function, namely stability in macroeconomics such as disrupted unemployment and inflation, high economic growth and so on. This stabilization role is related to the fundamentals of a country's economy as a result of the turmoil that arises in the economy. The government has the authority to ensure that the negative impacts of the economic turmoil do not spread to other aspects of people's lives.

In addition to the three functions, it is also necessary to pay attention to the dynamic function in relation to the role of government in development. This function explains the government's efforts to align taxation policies in relation to the rapid development of the economy (Mubarak et al., 2023). On the other hand, it can also be explained that in the management of public policy, the authority for this budget issue lies with the legislative body. In this case, of course, budget politics will involve the behavior of council members in determining the direction of budget policy. The two functions above, each of the allocation and distribution functions, must reflect an efficient and fair budget so that public welfare can be achieved.

Based on this understanding, it can be concluded that in imposing taxes, various aspects of a country's macroeconomic stability must be considered. Taxes are imposed in order to

increase economic growth and public welfare, so that their imposition must consider aspects of the community's ability to pay taxes. If the imposition of taxes can actually cause macroeconomic instability, then an evaluation of the existing taxation system needs to be carried out. Evaluation is carried out by considering various aspects of life, such as economic development factors and socio-political factors that occur.

In the context of the country's economy, taxation can be imposed on individuals (households) and companies in their economic activities. Individuals can receive tax burdens related to the amount of income they have. Likewise, companies will receive tax burdens on the income they receive in their output-producing activities (Kusumadewi et al., 2022).

In relation to the economic mechanism, the government has a central role in taxation policy. This is closely related to the size of the budget it has. The amount of tax revenue that will be received by the government will be closely related to the condition of its economy. An economy with a stable condition will have a positive impact on tax revenue. On the other hand, in a state of economic crisis, economic activities will be disrupted, so that the community's ability to pay taxes will also be disrupted.

More concisely, the flow of interaction between economic actors with the role of government can be described as follows:



Figure 1. Flow of Interaction of Economic Actors with the Role of Government

Based on the image above, it can be explained that economic interactions can involve elements of government, companies, households, investors, and financial institutions. Both households and companies have a basic obligation to pay taxes to the state in the form of income tax. For households, paying taxes on their income can reduce disposable income

from the income they receive in aggregate economic activities, while for companies, paying taxes will reduce the amount of net income in their operational activities. (Hamongan, 2012)

Tax Function

Taxes have a very important role in the implementation of state/government functions, both in allocation, distribution, stabilization and regulation functions and a combination of the four, it can be concluded that in essence the function of taxes can be divided into two, namely the budget function and the regulatory function. In many cases, these two tax functions are used simultaneously.

1. Budgetair Function

The main function of tax is to fill the state treasury (to raise government's revenue). This function is called the budget function or revenue function. Therefore, a good tax collection should fulfill the principle of revenue productivity. Therefore, in determining tax policy, the second best theory applies. If a tax is difficult to collect, even though its potential is (very) significant, then the government may prioritize the principle of simplicity/ease of administration rather than the principle of equality, for example by implementing Scharif tax (Syaugi & Rahmah, 2021).

2. Regulerend Function

In reality, taxes do not only serve to fill the state treasury. Taxes are also used by the government as an instrument to achieve certain goals that have been set by the government. Taxes, such as customs duties/tariffs, are used to encourage or protect domestic production, especially to protect infant industry and/or industries that are considered strategic by the government (Muhaimin et al., 2023). In addition, taxes can also be used to inhibit or distort a trade activity. For example, when there is a shortage of cooking oil, the government imposes high export taxes to limit or reduce palm oil exports.

The government also imposes excise duties on certain goods and/or services that have negative externalities with the aim of reducing or limiting the production and consumption of these goods and/or services.

In these examples, taxes function as a tool to regulate (regulating/regulerend) in order to achieve certain goals set by the government. Once again, the tax policy is inseparable from the theoretical framework of economic functions that must be implemented by the state (economic government) (Haula, 2005). Example:

- a. High taxes are imposed on liquor to reduce alcohol consumption.
- b. High taxes are imposed on luxury goods to reduce consumerist lifestyles.
- c. The tax rate for exports is 0% to encourage exports of Indonesian products in the world market.(Mardiasmo, 2005)

CONCLUSION

From various definitions and understandings of experts, tax can be concluded as an obligation collected by the state from its citizens based on the law, without receiving direct counter-performance, to be used to finance state expenditures that benefit society in general. Tax is one of the largest sources of state revenue, allowing the state to carry out government administration activities, development, and fulfill the needs of society. Thus, tax has a significant role in supporting development and achieving general welfare.

In macroeconomics, taxes play an important role in allocation, distribution, and stabilization. Allocation regulates the efficient use of resources between the use and availability of social goods, distribution ensures income equality, and stabilization aims to maintain macroeconomic stability. Taxes also function as a budget to fill the state treasury, and a regulator to achieve government goals(Suparno et al., 2023). So, taxes are not only a source of state revenue, but also a tool to regulate the economy and achieve certain goals desired by the government.

The history of taxation in Indonesia includes the era of the kingdom with tribute given to the king for infrastructure and social development purposes, the Dutch colonial era which used the taxation system for the benefit of the colonizers to fill the Dutch state treasury, During the Japanese occupation, limited changes were made to previously existing tax laws, and the independence era where many Dutch tax regulations were still in effect. Reforms were carried out by enacting five packages of tax laws to create a fairer and more easily understood system by the public. Overall, the history of taxation in Indonesia reflects efforts to create a fair taxation system and provide the best service to the public.

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