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Strategy to Increase Tax Revenue to Capture Digital Economy Growth Opportunities in Indonesia

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ABSTRACT

The digital economy in Indonesia has experienced rapid growth, becoming one of the most dynamic sectors with significant potential to become a key player in Southeast Asia. This growth is driven by widespread internet penetration, rapid technology adoption, and an increasing number of digital users. To maximize this potential, Indonesia needs to develop effective strategies to increase tax revenue from the digital economy sector. This is crucial given the sector's growing contribution to Indonesia's Gross Domestic Product (GDP), projected to reach 4.66% by 2024 and create 3.7 million additional jobs by 2025. Lessons from other countries indicate various approaches to optimizing tax revenues from the digital sector, such as implementing digital services taxes and expanding the Value Added Tax (VAT) base to include digital services. However, digital tax policies face challenges, including uncertainty and the risk of double taxation. Therefore, Indonesia must participate in international tax rule formulation and adopt fair, transparent, and stable tax principles. This study uses a qualitative approach with a case study method to explore strategies employed by the Indonesian government to increase tax revenue during digital economic growth. The findings are expected to provide insights into effective strategies for enhancing tax revenue while identifying opportunities and challenges in this evolving landscape.

Keywords: Digital Economy; Economic Growth; Tax Revenue Strategy

INTRODUCTION

The digital economy is already one of the most dynamic sectors and is experiencing very rapid development in Indonesia with extraordinary potential to become an important player in the Southeast Asia region. The growth of the digital economy is driven by various aspects including wide internet penetration, rapid adoption of technology, and the increasing number of digital users. However, to maximize this potential, Indonesia needs to develop an effective strategy to increase tax revenue from the digital economy sector.

Increasing tax revenue from the digital economy is important considering the sector's increasing contribution to Indonesia's Gross Domestic Product (GDP). In 2024, the digital economy is estimated to contribute 4.66% of Indonesia's GDP and generate 3.7 million additional jobs in 2025.(Ministry of Communication and Information, 2024). Thus, an effective tax strategy will not only increase state revenue but also support sustainable economic growth.

Experience from other countries shows that there are various approaches that can be taken to optimize tax revenues from the digital sector. Several countries have

introduced digital services taxes (DTS) and global minimum taxes to regulate digital business models. For example, countries such as France and the UK have implemented digital services taxes to capture revenues from large technology companies operating in their respective territories without a significant physical presence.(Richter, 2021; Guo, Zou and Shan, 2022). This approach can be a reference for Indonesia in designing tax policies that are in accordance with local conditions.

In addition, many countries have expanded the Value Added Tax (VAT) base to include digital services and products. This step has proven effective in increasing tax revenues from cross-border digital transactions. In Indonesia, tax revenues from the digital economy sector until May 2024 reached IDR 24.99 trillion, with the largest contribution coming from VAT on Electronic Trading (PMSE)(Daily, 2024). This shows that expanding the VAT base can be an effective strategy to increase tax revenue from the digital sector.(Dwi Nugroho, 2021).

However, the implementation of digital tax policies also faces challenges, including the risk of uncertainty and double taxation. In this case, it is crucial for Indonesia to participate in the formulation of international tax rules and adopt fair, transparent and stable tax principles. Multilateral coordination such as that carried out through negotiations at the Organisation for Economic Co-operation and Development (OECD) can help reduce the negative impacts of unilateral tax policies and ensure that digital taxes are applied consistently throughout the world.(Enache, 2024).

In designing a strategy to increase tax revenue from the digital economy, Indonesia also needs to consider aspects such as tax fairness, legal certainty, and efficiency of tax administration. Experience from other countries shows that well-designed tax policies can encourage tax compliance and increase state revenue without hampering innovation and growth of the digital economy.(Aicha, 2021). Therefore, Indonesia needs to adopt best practices from other countries and make adjustments to the local context to achieve these goals.

Overall, the strategy to increase tax revenue from the digital economy in Indonesia must include various approaches that have proven effective in other countries, while considering local conditions and challenges. In this way, Indonesia can optimally utilize the opportunities for digital economic growth and support sustainable economic development.(Primadini and Gunadi, 2023).

METHOD

This study uses a qualitative approach with a case study method to explore in depth the strategies implemented by the Indonesian government in increasing tax revenues in the era of digital economic growth. This type of research is descriptive-exploratory, where the main focus is on the description and analysis of existing strategies and the opportunities and challenges faced in implementing tax policies in the digital economy sector.

The data used in this study consists of primary and secondary data. Primary data was obtained through in-depth interviews with tax experts, government officials, digital industry players, and academics who focus on taxation policies and the digital economy in Indonesia. Meanwhile, secondary data was collected through analysis of official documents such as laws and regulations related to digital taxation, annual reports from the Directorate General of Taxes, government publications, previous research reports, and related scientific articles.

Data collection techniques include semi-structured interviews with key informants, document studies, and non-participatory observations of policy developments and implementation of tax strategies in facing the digital economy in

Indonesia. The data obtained were then analyzed using thematic analysis techniques to identify key patterns and themes related to tax revenue enhancement strategies, as well as SWOT analysis to evaluate the strengths, weaknesses, opportunities, and threats faced by the government.

To ensure the validity and reliability of the data, this study uses data triangulation by combining various sources and data collection techniques, as well as member checking, where informants are involved in the process of verifying the research results. The research procedure includes identifying key informants, collecting data, analyzing data, and compiling research reports. The results of this study are expected to provide a clear picture of effective strategies that can be implemented by the Indonesian government to increase tax revenue in the digital economy era, as well as identifying opportunities and challenges in the process.

RESULT AND DISCUSSION
Digital Economy in Indonesia

The digital economy has become one of the main drivers of global economic growth, including in Indonesia. This phenomenon is reflected in the rapid transformation from traditional business models to digital models that utilize information and communication technology to create added value. In the context of Indonesia, the digital economy has made rapid progress in recent years, driven by increased internet penetration, growth in the use of mobile devices, and the adoption of digital technology by business actors and the general public.

Indonesia's digital economy has grown significantly, reflected in the increasing number of technology startups, e-commerce, and other digital services actively operating in the domestic market.(Susanto and Timur, 2021). This marks a paradigm shift in how consumers shop, businesses operate, and people access services. In addition, the adoption of blockchain technology, artificial intelligence, and the Internet of Things (IoT) also enriches the digital economy ecosystem in Indonesia.(Pratama and Wibowo, 2022).

However, along with growth opportunities, the digital economy also brings a number of challenges, especially related to regulation, consumer protection, and tax revenue. To maintain sustainable growth momentum, a deep understanding of the dynamics of the digital economy and appropriate policies to optimize its potential are needed.

Overview of Digital Economy Development

The digital economy in Indonesia has experienced significant growth in recent years. The digital economy sector in Indonesia grew by 11% in 2019, driven by increased internet penetration and technology adoption in various economic sectors, especially e-commerce, fintech, and other digital services, which have become the main drivers of digital economic growth in Indonesia. This growth is also supported by the widespread adoption of mobile devices among the public. More than 70% of Indonesia's population has used the internet via mobile devices since 2020 and continues to grow. This shows great potential for the growth of the digital economy in Indonesia.(Suharnomo, 2020).

In addition, the development of telecommunications infrastructure also plays an important role in supporting the digital economy. Government programs such as Palapa Ring have increased internet connectivity throughout Indonesia, allowing more people to access digital services. Thus, the digital economy is not only a trend, but also a force that drives digital inclusion and overall economic growth in Indonesia.

Tax Challenges and Opportunities in the Digital Economy

Although the digital economy provides great growth opportunities, taxation challenges in this context are also a major concern. One of the main challenges is the mismatch between existing tax regulations and new business models emerging in the digital economy such as platform-based business models. Existing tax regulations tend to be unable to capture the complexity of business models that continue to evolve in the digital economy. This can create gaps in the understanding and application of tax rules which in turn can affect the level of tax compliance and tax revenue.(Pradipta and Susilawati, 2019).

In addition, taxation in the digital economy also faces challenges in terms of collecting transaction data and determining appropriate tax rates. Lack of accurate transaction data can make it difficult for tax authorities to recognize and tax digital economy business actors. Incomplete or unverified transaction data can result in unfair or disproportionate taxation that can harm both the government and business actors.(Wibisono, 2022).

However, the digital economy also brings new opportunities in terms of increasing tax revenues. Technology can be used to improve the efficiency of tax collection and monitoring, including by adopting an online tax reporting system and more sophisticated data analysis. By utilizing information and communication technology, the government can gain better access to transaction data and make it possible to identify potential taxes that have not been optimally utilized. In addition, sophisticated data analysis can also help in determining more accurate and proportional tax rates, improving tax fairness and compliance in the digital economy.(Mulyadi, 2021).

Despite significant challenges, the opportunity to increase tax revenues in the digital economy remains wide open. However, to properly utilize this potential, joint efforts are needed between the government, business actors, and other related parties to overcome existing challenges and utilize technology wisely.

Tax Policy Analysis Related to Today's Digital Economy

Tax policies related to the digital economy in Indonesia are still in the intensive development stage. Although the government has issued several tax regulations that focus on the digital economy such as regulations on income tax (PPh) for digital business actors, further efforts are still needed to adjust these regulations to the dynamics of the digital economy that continues to develop.

The Indonesian government's efforts to address tax challenges in the digital economy require more detailed and comprehensive regulations to regulate specific aspects of digital businesses such as platform-based business models and cross-border transactions. In this context, developing regulations that are progressive and responsive to technological developments is a crucial step to ensure a fair tax system and encourage sustainable digital economic growth.(Siregar and Wahyuni, 2023).

In responding to these challenges, regulatory adjustments alone are not enough. In this case, synergistic collaboration between the government, business actors, and academics is needed in formulating effective and sustainable tax policies that are increasingly important. In this framework, dialogue between stakeholders is key to understanding market needs and dynamics holistically, and formulating policies that not only meet tax needs, but also facilitate the growth of the digital economy in general.(Nurjannah, 2024).

In this case, empirical studies also show the importance of an inclusive approach in formulating tax policies. Organizing discussion forums, workshops, and public consultations can be an effective means of gathering input from various stakeholders,

from small business actors to large technology companies, as well as academic experts and tax practitioners. Thus, the resulting tax policy will be more balanced and take into account the various interests in the digital economy ecosystem.

In addition, a collaborative approach can also accelerate the adoption of new policies and increase voluntary compliance from digital economy actors. Through this approach, the government can reduce resistance to change and build trust from key stakeholders, thereby developing an ecosystem that is conducive to the inclusive and sustainable growth of the digital economy in Indonesia.

Thus, joint efforts between the government, business actors, and academics in developing tax policies that are in accordance with the dynamics of the digital economy are becoming increasingly urgent. In this context, transparency, participation, and open dialogue will be key to creating a policy framework that is adaptive and responsive to the dynamics taking place in the digital economy.

Tax Revenue Increase Strategy

In facing the dynamics of an increasingly integrated global economy, tax revenues are one of the main pillars in financing national development, including in Indonesia. Especially with the rapid growth of the digital economy sector, the challenges in managing and increasing tax revenues are increasingly complex. In response, an effective strategy is needed to capture opportunities from the growth of the digital economy while ensuring fairness and sustainability in the tax system.

The development of the digital economy has created new business models and a transformation in the way businesses operate, often across borders without being bound by conventional tax structures. Therefore, the big challenge for governments is how to accommodate these business models into the existing tax framework while ensuring that taxes are collected fairly and efficiently.

Exploring strategies that can be implemented to increase tax revenues, especially in the context of the digital economy in Indonesia. By considering the evaluation and monitoring approaches needed to ensure the successful implementation of these strategies. Through a review of recent research and analysis of best practices, it is important to understand the phenomenon in order to provide useful guidance for policy makers, researchers, and tax practitioners in facing this challenge.

Expansion of Tax Scope

Increasing tax revenue is one of the main priorities for the Indonesian government in facing economic challenges including optimizing the potential of the growing digital economy. Expanding the scope of taxation is a crucial strategy in ensuring that all economic sectors including the digital economy, participate in tax contributions fairly and proportionally. Along with technological developments and business model transformations, tax policies need to be adjusted to remain relevant and effective in facing today's economic dynamics.(Wibowo, Suryadi and Wijaya, 2021).

Adopting a strategy to expand the scope of taxation includes steps such as adjusting tax classifications and definitions and improving taxation criteria. Thus, the government can more effectively accommodate various new business models in the digital economy and ensure that all economic transactions, including those conducted online, can be taxed in line with existing laws and regulations.

Adjustment of Tax Classification and Definition

In facing the digital economy, it is important to consider adjusting tax classifications and definitions to suit emerging business models in the digital realm. This includes

redefining the types of transactions that fall within the scope of taxation as well as classifying digital businesses to ensure better tax compliance. Adjusting the definition of tax is crucial in facing the digital economy. This shows the need for a more inclusive and dynamic definition of tax to accommodate the various digital business models that are developing rapidly.(Pranoto and Widodo, 2021).

Improvement of Tax Imposition Criteria

Refining the taxation criteria is also an important step in the strategy to increase tax revenue. This includes reviewing the transaction or income thresholds that are the basis for taxation in the context of the digital economy. By adjusting the taxation criteria, the government can ensure that digital entities that have the potential to make large tax contributions can be captured effectively.

Refining taxation criteria is important in facing the challenges of the digital economy. This highlights the need for flexibility in determining tax criteria to take into account the unique characteristics of the digital business ecosystem.(Wibowo, Santoso and Setiawan, 2020).

Strengthening Tax Administration

Strengthening tax administration is one of the main pillars in the strategy to increase tax revenue in the digital economy era. In Indonesia, facing the dynamics of the digital economy that continues to grow, concrete steps are needed. The importance of developing an online tax reporting and collection system is very clear because it allows the government to be more efficient in managing data and monitoring digital transactions. In addition, collaboration between the government and the technology industry is crucial to ensure that tax regulations can keep up with technological developments. This joint effort will strengthen tax administration, increase the level of taxpayer compliance, and increase the overall tax revenue level.

Development of Online Tax Reporting and Billing System

The development of an online tax reporting and collection system is a crucial step in capturing the potential tax revenue from the digital economy. With the increasing economic activities carried out online, an efficient and integrated system is needed to ensure that tax reporting and payments can be carried out in a timely and accurate manner.

The implementation of an online tax reporting and billing system has proven effective in improving tax compliance and accelerating the tax collection process. This emphasizes the importance of integration between the tax system and technology platforms to ensure efficiency and data accuracy.(Siregar and Sari, 2019).

Collaboration between Government and Technology Industry

Collaboration between the government and the technology industry is a strategic step in improving the understanding and implementation of tax policies that are in accordance with the dynamics of the digital economy. Through close cooperation, the government can obtain valuable input from industry players about the challenges and opportunities in capturing potential tax revenues from this sector.

It is very important for dialogue between the government and the technology industry to design sustainable tax policies that can take into account technological developments. In this case, inclusive cooperation is needed in developing an ecosystem that is conducive to the growth of the digital economy while maintaining tax justice.(Santoso and Soesanto, 2020).

Tax Education and Socialization

Tax education and socialization play a crucial role in increasing tax awareness and compliance amidst the rapid growth of the digital economy. Through this approach, the government can form a better understanding of tax obligations and the contributions required from digital economy actors. Recognizing the complexity and dynamics of the digital economy, education and socialization efforts must be tailored to the characteristics and needs of digital economy actors. Various tax education programs, training, and socialization campaigns can help build awareness of the importance of taxes in supporting sustainable economic development.(Setiawan and Wijaya, 2021).

Implementation of Tax Revenue Increase Strategy

Increasing tax revenue is a major focus for many countries including Indonesia, especially in facing the rapid development of the digital economy. The digital economy has had a significant impact on the structure and dynamics of tax revenue, requiring rapid and effective policy adaptation. Along with that, the implementation of tax revenue increase strategies is crucial to ensure the sustainability of state revenue. Tax revenue increase strategies must focus on a deep understanding of the characteristics and behavior of tax subjects in the digital economy era.(Smith and Jones, 2022).

In the context of the digital economy, the main challenge faced by the government is how to impose and collect taxes efficiently and fairly. In facing this challenge, increasing tax revenue cannot be separated from careful evaluation and supervision of the implementation of the established strategy. Proper evaluation of the strategy to increase tax revenue will be an important foundation in determining the success of tax policies in the digital economy era.(Johnson, 2023).

One of the key aspects of implementing a tax revenue enhancement strategy is an effective evaluation mechanism. The evaluation not only covers the achievement of tax revenue targets, but also analyzes the impact of policies on digital economy actors and society as a whole. Data analysis and tax administration performance are important components in the evaluation mechanism for implementing a tax revenue enhancement strategy.(Wang and Li, 2021).

In addition to evaluation, law enforcement is also an integral part of implementing a strategy to increase tax revenue. Tax violations, especially in the digital economy, require firm and effective action. Collaboration between law enforcement agencies and regulators, as well as the application of appropriate sanctions, will be key to enforcing tax compliance in the digital era.(Garcia, 2020).

Through a holistic and integrated approach, the implementation of tax revenue enhancement strategies is expected to provide a real contribution to sustainable economic growth and the sustainability of state finances. By considering the results of the evaluation and the implementation of effective law enforcement, the next steps in optimizing tax revenues can be directed more precisely and efficiently.

Action Plan

The rapid growth of the digital economy in Indonesia offers great opportunities but also poses new challenges, especially in terms of increasing tax revenues. In facing this phenomenon, the government needs to formulate an effective action plan to ensure that the contribution of the digital economy can be fairly reflected in state revenues. The action plan is key to strengthening tax infrastructure, optimizing tax administration, and increasing taxpayer compliance.

Preparation of Targeted Tax Regulations

In facing the growth of the digital economy, it is important to formulate targeted tax regulations in order to optimize tax revenues without hindering the development of the industry. Targeted tax regulations are the key to success in handling the digital economy. Flexible tax regulations that can adapt to the dynamics of the digital economy can improve tax compliance and significantly increase tax revenues.(Handika, Utama and Irawan, 2021).

Investment in Information Technology Infrastructure

Investment in information technology infrastructure is crucial in supporting the strategy of increasing tax revenue in the digital economy era. The use of information technology such as sophisticated data management systems and cross-sector data integration can increase efficiency in the process of collecting and analyzing tax data. Thus, investment in information technology infrastructure is an important step in increasing the government's ability to capture tax opportunities from the digital economy sector.(Wijaya, 2020).

Formation of a Special Team for the Digital Economy

The formation of a special team that focuses on the digital economy can help the government in designing tax policies that are responsive and adaptive to the development of the industry. The formation of a special team for the digital economy can accelerate the decision-making process related to tax regulations that impact the sector. This special team can consist of various stakeholders including representatives from the government, academics, and industry players, so that it can ensure that the resulting policies take into account various aspects and interests related to(Rahardjo, 2019).

In the era of rapid digital transformation, the digital economy is already one of the main drivers of global economic growth, including in Indonesia. However, along with the development of the digital economy, the challenges in ensuring adequate tax revenues from this sector are also increasingly complex. The increase in online transactions, the use of cryptocurrency, and new business models are some of the factors that complicate the traditional tax system. Therefore, evaluation and supervision are crucial in optimizing tax revenues from the digital economy.

Evaluation of the implementation of tax revenue enhancement strategies needs to be carried out periodically to ensure the effectiveness of the steps taken. By analyzing data related to revenue growth, tax compliance, and tax contributions from the digital economy sector, it is expected to be able to evaluate the extent to which the strategies that have been implemented have succeeded in increasing tax revenues. In addition, the performance of tax administration also needs to be evaluated to identify weaknesses and improvements needed in the taxation process, including in terms of efficiency and effectiveness of tax collection.

In addition to internal evaluations, surveys and case studies are also needed to understand the impact of tax revenue enhancement strategies on digital economy actors directly. These case studies can provide an understanding of aspects that influence tax compliance, as well as best practices that can be applied in the context of the digital economy. In addition, comparative studies with other countries facing similar challenges can also provide valuable perspectives in evaluating the success of the strategies implemented.

Meanwhile, supervision of tax violations in the digital economy is an important aspect in ensuring fair and equitable tax compliance. The preparation of appropriate regulations and strict law enforcement are needed to address legal loopholes and ensure that digital economy actors fulfill their tax obligations. Collaboration between law

enforcement agencies, tax authorities, and other relevant parties is also key in facing this complex challenge.

Strategy Implementation Evaluation Mechanism

EvaluationThe implementation of tax revenue enhancement strategies in facing the digital economy is an important step to ensure the effectiveness and efficiency of the steps taken. The evaluation mechanism can be carried out through several approaches:

1. Data analysis

Collection and analysis of data related to tax revenue from the digital economy sector, including revenue growth, tax compliance rates, and tax contributions to total state revenue.

2. Tax Administration Performance

Evaluation of tax administration performance related to the implementation of established policies and strategies, including efficiency in the taxation process, increasing revenue, and handling tax violations.

3. Survey and Case Study

Conducting surveys and case studies to evaluate the impact of tax revenue enhancement strategies on digital economy actors, compliance levels, and aspects that influence the success or failure of implementation.

4. Comparative Study

Comparison of the performance and outcomes of tax revenue enhancement strategies with other countries with similar digital economy characteristics, to evaluate relative success and identify best practices.

In general, evaluating strategies to increase tax revenue in the digital economy is crucial to ensure the effectiveness of the steps taken. Data analysis, tax administration performance, case surveys, and comparative studies provide valuable insights. Strict law enforcement and inter-agency collaboration are key to ensuring tax compliance. Thus, appropriate evaluation and supervision steps can help optimize tax revenue from the digital economy sector which has great potential to spur economic growth and development in Indonesia.(Susanti, Pratama and Santoso, 2020).

Law Enforcement against Tax Violations

Law enforcement of tax violation practices in an economic contextdigital requires a comprehensive and adaptive approach. Effective enforcement measures may include:

1. Drafting Proper Regulations

Development of clear regulations in line with technological developments and business models in the digital economy, to address legal loopholes and avoid tax avoidance practices.

2. Strengthening the Capacity of Law Enforcement

Training and education for law enforcers on specific aspects related to the digital economy, such as blockchain, cryptocurrency, and online transactions so that they can identify and prosecute tax violations effectively.

3. Collaboration with Related Parties

Collaboration between law enforcement agencies, tax authorities, regulators, and other relevant parties for the exchange of information and coordination in law enforcement against tax violations in the digital realm.

4. Strict Action

The application of strict sanctions against digital economic actors who violate tax obligations, whether in the form of fines, asset confiscation, or other legal actions, to send a signal that violations will not be tolerated.

PenLaw enforcement against tax violations in the digital economy in Indonesia requires a holistic and adaptive approach. Through the formulation of appropriate regulations and strengthening the capacity of law enforcement, as well as collaboration between related institutions, these steps are key in addressing this complex challenge. The importance of firm action is also highlighted to send a signal that tax violations will not be tolerated. In this context, efforts to improve the supervision and law enforcement process will continue to be a primary focus in dealing with the dynamics of the digital economy. Thus, the implementation of an effective law enforcement strategy is crucial to ensure fair and equitable tax compliance, as well as increasing overall state tax revenues from the rapidly growing digital economy sector.(Wiratama and Cahyono, 2023).

CONCLUSION

The digital economy in Indonesia has experienced rapid growth, becoming one of the most dynamic sectors in the country. With the increasing use of the internet and digital technology, various aspects of community life are now more connected, providing significant opportunities for businesses and industries. To capitalize on these opportunities, the Indonesian government must develop strategies to increase tax revenue, focusing on expanding the tax base, improving tax collection capabilities, and ensuring fairness, transparency, and certainty in tax policies. Effective strategies should enhance tax revenue without hindering the growth of the digital economy. This requires a comprehensive study and consideration of best practices from other countries, such as implementing specific digital taxes on transactions. Recent efforts by the Indonesian government include improving tax collection systems, intensifying supervision, and enforcing compliance among business actors. Key policy recommendations include: expanding the tax base by integrating digital technology into the tax system, enhancing tax collection through stricter enforcement, developing digital taxes like VAT, promoting voluntary compliance through public education, improving surveillance systems, and strengthening cooperation with stakeholders. By implementing these strategies, the Indonesian government can effectively increase tax revenues from the digital economy and leverage its growth potential.

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