

# DEVELOPMENT OF THE TAXATION SYSTEM FROM THE PERSPECTIVE OF SHARIA ECONOMICS IN INDONESIA

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## ABSTRACT

Tax is the largest source of income imposed as a personal obligation, namely all levels of society. In Indonesia, the Muslim population is 87.2% of the total population. The problem with taxation in Indonesia is the lack of public awareness of tax payments, especially among Muslims, and the allocation of these taxes. However, the taxation system has existed since the time of the Prophet Muhammad SAW, as evidenced by the establishment of Baitul Maal was later developed by the Khulafaur Rasyidin where the taxation system at that time was not only for Baitul Maal finances but also for state administration and infrastructure development for economic, social, and cultural activities. Along with the development of technology that has entered the era of the Industrial Revolution 4.0, it has become one solution to increase public interest in paying taxes and monitoring tax allocation data, such as the E-Filling application which is a digital platform for managing PPH. The purpose of this study is to foster a sense of awareness in participating in national development through a Sharia-based taxation system. This research method uses a qualitative method with a descriptive analysis approach that uses secondary data sources in the form of information or data from books and journals. The data collection technique in this study is using a literature study with a series of collecting and analyzing materials with subjective intuition.

**Keywords:** Tax, Sharia Economic, Development, Perspective

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DOI:

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## Article History:

Received : June 2025

Revised : June 2025

Accepted : June 2025

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## INTRODUCTION

Tax is one of the fiscal policies to improve the welfare of a country through mandatory contributions to individuals or organizational bodies regulated by Law Number 28 of 2007 concerning the third amendment to Law Number 6 of 1983 concerning general provisions and procedures for taxation. The purpose of taxation is for the common good regulated by the government in stabilizing state income and expenditure. According to Prof. Dr. PJA Andriani, Tax is an obligation owed to the state with the existence of rules, namely not receiving direct reciprocity, which is used to finance general expenditure. This is found in the national development system that occurs periodically and continuously which requires costs in improving infrastructure and for the public good referring to the opinion of Prof. Edwin RA Seligman in his book Essay in Taxation (Oky, 2019).

In Indonesia, taxes play a very important role in the source of state revenue by 78%. However, the government is planning a tax increase due to the instability

between income and expenditure driven by the industrial revolution 4.0 which is a form of rapid technological development that affects various aspects, one of which is in economic activities. In addition, Indonesian citizens who have a high consumer nature in the use of high-value imported goods (Floropoulos, et al, 2010).

In fact, the largest subject in taxation in Indonesia is Muslims, estimated to reach 87% of the total population in Indonesia. However, in fact, the largest contribution to tax payments in Indonesia is non-Muslims. This is because taxes have not been accepted as an obligation in Islam, seen from the lack of enthusiasm of Muslims who have a Taxpayer Identification Number (NPWP). In addition, the problem of taxation is the low allocation of tax revenues for the poor and most of the tax revenues are used to pay state debts which should be used for infrastructure development and social welfare (Vence & López Pérez, 2021).

This inaccuracy in tax allocation is what makes the awareness to pay taxes low and the tax has not been accepted as part of the obligation in terms of *fiqh muamalah*. Muslims have not realized that the real purpose of tax is the same as zakat, namely as a source of budget for creating a prosperous society and avoiding social inequality between Muslims and others. The obligation to pay taxes is the same as paying zakat. Law Number 23 of 2011 concerning the management of zakat and Law Number 17 of 2000 concerning the obligation to pay taxes. Both laws state that both are obligatory. Muslims feel burdened by the obligation to pay zakat and taxes (Slemrod, 1990).

High tax payment obligations are also in line with high poverty rates due to inappropriate use of the tax budget. Based on data from the Ministry of Finance of the Republic of Indonesia in 2021, the contribution of taxes to Central Government Spending was 28.2% in the public service sector, 24.1% in the economic sector, 13.4% in the social protection sector, 9.7% in the defense and security sector, 9.3% in the education sector, 7.8% in the defense sector, 3.6% in the health sector, and 1.8% in the housing and public facilities sector (Et al., 2021).

The purpose of this study is to provide an understanding and solution to the debate on the existing taxation system with a sharia economic perspective. In addition, there are benefits from this study both theoretically and practically. Theoretical benefits are expected to be a reference in similar research. Meanwhile, practical benefits are: First, providing an understanding and increasing insight for Muslims to play a role in the sharia economic perspective taxation system in Indonesia. Second, providing an overview of the development of the taxation system in Indonesia. Third, fostering a sense of responsibility for the younger generation in grounding the economy.

## METHOD

This research is a type of qualitative research with a descriptive analysis approach, namely a procedure for writing data collection through a literature review study. The qualitative paradigm that leads to social problems regarding the existence of established tax policies. This study uses a descriptive analysis approach. The data sources used in this study are secondary data sources based on library research with materials collected in the form of information or empirical data sourced from books,

journals or other literature that supports this research. The techniques used to collect data in this study are:

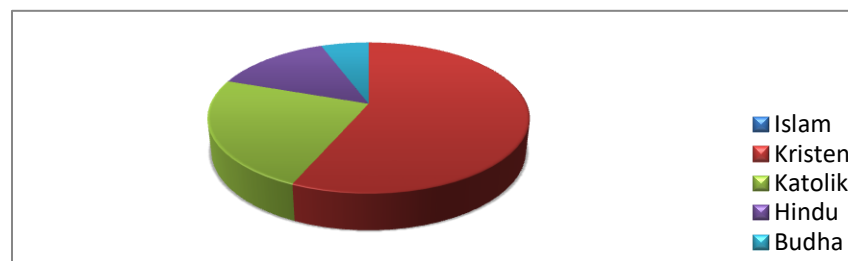


In the first stage, by conducting a Literature Study, which is a series of activities in collecting library data, reading, and recording and analyzing research materials. Then conducting a documentary study, namely by reading journals or other articles as references in this study using relevant data through the sources or documents needed. In the second stage, reducing the data that has been obtained with the verses of the Quran and Hadith related to the existence of a taxation system, which is one of the methods used in this study by analyzing the differences in data obtained based on valid data sources. In the last stage using Intuitive-Subjective which is the involvement of the author's opinion with the problem to be discussed.

## FINDINGS AND DISCUSSION

### Muslim Understanding of the Tax System

Figure 1. Percentage of Religion in Indonesia in 2021



Indonesia is a country with the largest Muslim population in the world, 87.2%, which is attached through the source of the Ministry of Religion of the Republic of Indonesia in 2021. The government's planning to make taxes a source of state revenue in the future seems to face very big challenges (Safitri & Silalahi, 2020). This is because tax revenues have not been accepted as an obligation in Islam because there is no clear understanding of taxation. However, it is different from zakat which has a clear law that regulates it, namely in the Quran, Surah At-Taubah verse 103:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ ﴿١٠٣﴾

Meaning: *Take zakat from their wealth (in order to) purify and cleanse them, and pray for them because indeed your prayer is peace for them. Allah is All-Hearing, All-Knowing.*

Then it is emphasized by the existence of Surah At-Taubah verse 9:

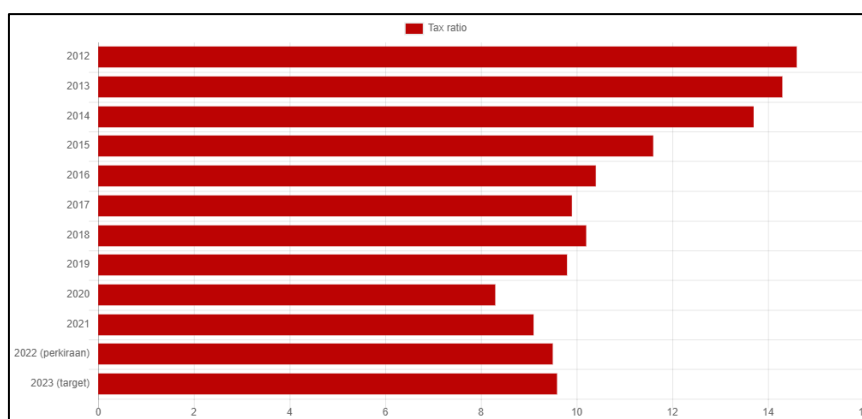
أَشْتَرُوا بِآيَاتِ اللَّهِ ثَمَنًا قَلِيلًا فَصَدُّوا عَنْ سَبِيلِهِ إِنَّهُمْ سَاءَ مَا كَانُوا يَعْمَلُونَ

Meaning: *They exchange the verses of Allah for a small price and then they hinder (people) from His path. Indeed, it is evil what they do.*

The verse above explains about someone who trades aqidah solely for power and wealth in the world which is then used not for the welfare of the people. In addition, the factor that causes the lack of interest of Muslims in paying taxes is the minimal allocation of tax money for the poor who should be able to achieve the welfare of its citizens. As we know, the lack of state attention to education and health of its citizens is because the government is still focused on infrastructure development in the economic analysis solution sector only, such as in the construction of toll roads or other sectors.

Indonesia is a country with the Pancasila ideology based on the 1945 Constitution. The majority of Indonesia's population is Muslim, which is 87.2% of the total population. One of the fiscal policies set in Indonesia is through taxes. Taxes themselves are one of Indonesia's state revenues. However, the taxation system in Indonesia is considered less than optimal due to the tax ratio which is only 13.6% of the Gross Domestic Product (GDP) (Oliviandy, et al, 2021).

Figure 2 Tax ratio data 2012-2023

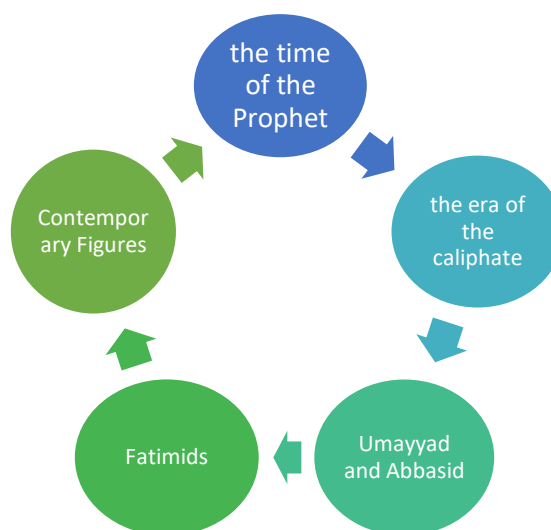


In addition, the low level of awareness in managing the natural resources owned by this country has resulted in the creation of a consumptive nature in using high-value imported goods. According to Bank Indonesia's ULN data in October 2022, Indonesia's debt was 390.2 billion US dollars. This is what causes some of the tax money allocation to be used to pay debts to foreign countries which ultimately affects the country's economic activities which should be allocated for physical and non-physical development.

## Taxation System in Islamic Economics

Economics comes from the Ancient Greek word, namely "oikos" which means home while "nomos" which means rules. It can be concluded that economics is a rule in organizing human life needs at the household, state, and people levels. While sharia according to Abdul Karim Zidan, sharia is a law that has been established by Allah SWT for His creations which is sourced from the Quran and hadith which can be in the form of words, deeds or confessions. So, it can be concluded that sharia economics is an activity in fulfilling human needs through transactions based on the rules that have been established by Allah SWT in terms of deeds (Østli, et al, 2022). In addition, sharia economics is also included in one of the u fiqh muamalah in Islam.

Figure 3. Introduction Period of Islamic Economics



In fact, the sharia economic system has been known since the time of the Prophet Muhammad SAW, this is evidenced by the establishment of Baitul Maal in Medina in the first year of Hijriyah which supports the existence of state administration. At that time, taxes were divided into several types, such as kharaj, ushr, ghanimah, jizyah, and others. However, in the second year of Hijriyah after the revelation of the letter al-Anfal regarding ghanimah which was the state's financial income at that time, it was then used for the benefit of all Muslim. The income obtained at that time came from Kharaj which was a land tax on non-Muslims for the protection of life and not compulsory military service of 1 dinar per year. This is in accordance with the letter at-Taubah verse 29:

قَاتِلُوا الَّذِينَ لَا يُؤْمِنُونَ بِاللَّهِ وَلَا بِالْيَوْمِ الْآخِرِ وَلَا يُحَرِّمُونَ مَا حَرَّمَ اللَّهُ وَرَسُولُهُ وَلَا يَدِينُونَ دِينَ الْحَقِّ مِنَ الَّذِينَ أُوتُوا الْكِتَابَ حَتَّى يُعْطُوا الْجِزْيَةَ عَنْ يَدٍ وَهُمْ صَاغِرُونَ ﴿٢٩﴾

Meaning: Fight those who do not believe in Allah and the Last Day, do not forbid (avoid) what has been forbidden (by) Allah and His Messenger, and do not follow the true

*religion (Islam), namely those who have been given the Book (Jews and Christians) until they pay the jizyah obediently and they submit.*

Jizyah is a reward or recompense for the sense of security and facilities obtained by Jews, Christians, and others who live in an Islamic country. This verse and the existing verses apply in a religious war situation, not in a peaceful situation. (At-Taubah/9:29). However, the basics of fiscal policy established by the Prophet Muhammad SAW regarding the separation of income from Muslims and non-Muslims at that time were divided into Jizyah for non-Muslims while zakat for Muslims.

Then the taxation system developed during the Khulafaur Rasyidin era where taxes were not only for intra-state interests but also for development and to pay diwan-diwan in the government at that time with the transition of currency which previously came from gold or metal to dinar and dirham currencies. After that the sharia economic system developed in the contemporary era which has several paradigms regarding the existence of an economic system such as the emergence of the concept of ownership and differences of opinion regarding taxation carried out at this time (Suryaputri & Averti, 2019). This gave birth to the sharia economic system in various fields, one of which is taxation. In Islam there is no definition of tax which is something that is prohibited. However, the real purpose of tax is as worship, if the tax is in accordance with the sharia that has been determined in the word of Allah QS. A-Zalzalah verse 7:

فَمَنْ يَعْمَلْ مِثْقَالَ ذَرَّةٍ خَيْرًا يَرَهُ ﴿٧﴾

Meaning: *Whoever does good deeds as heavy as a particle, he will see (the reward).*

The definition of tax according to sharia is an obligation for every Muslim that must be paid as additional state income after zakat which can indirectly be felt by everyone. According to Abdul Qadim Zallum, the provisions of tax according to sharia are the command of Allah SWT, the object of tax is in the form of property, the subject of tax is Muslims, the purpose of tax is to meet the needs of Muslims, and tax is only imposed under special conditions.

Taxation in Indonesia is divided into two, namely income tax and additional tax. Additional tax was first introduced by a French industrialist and government consultant in 1919. Additional tax is a tax imposed on non-prime goods, such as vehicles and other goods. Additional tax is objective because it is determined from the ownership of the goods. According to sharia, VAT must be paid by the community due to the use of certain goods or services. In addition, VAT is a burden on the economy because basic necessities are much more expensive than primary necessities to secondary necessities, making it difficult to distinguish between the imposition of VAT for the wealthy and the poor (Slatvinska et al., 2022).

Income tax is a subjective tax that cannot be represented by another person or is often referred to as an individual. As for income tax according to sharia, it



distinguishes between the obligations for Muslim taxes and taxes for non-Muslims, in tax collection using an official body. In addition, the use of taxes is also used for the common good, not individuals. The use of taxes should not be mixed up with the payment of zakat. Basically, taxes are not only paid by Muslims but also by other people. As for the payment of zakat, it is indeed intended only for Muslims as their *hifdzul mal*. It can be said that the difference between zakat and tax is based on its use and recipient. This is regulated by the 2000 Law on Income Tax. This has become a debate among scholars regarding taxation in Indonesia, but these two things can be straightened out by the existence of government policies and authoritative sources which explain that everything in *muamalah* is permitted unless there is evidence that forbids it (Castillo-Murciego & López-Laborda, 2019).

In Islamic economics there is a fiscal policy, where fiscal policy is the government's steps in state spending to overcome economic problems that occur. Some fiscal policies are state expenditure, state revenue and state debt.

**a. Principles of State Revenue from the Perspective of Islamic Economics**

In state revenue regulated by sharia economics in the form of state policies that are in accordance with authoritarian sources, namely the Quran and the Hadith of the Prophet Muhammad, which state that someone who is not willing to give his wealth is considered unlawful. In addition, there must be a division of income between Muslims and non-Muslims, this is regulated in the letter at-Taubah, namely regarding *jizyah* and *kharaj* (Lv & Zhang, 2022). Then, this principle also becomes a demand for public welfare where the state may provide additional income for development and the welfare of its citizens, as in the hadith "An imam (Caliph) is the guardian and regulator of affairs (of the people), and he will be asked to account for his people." (HR. Muslim).

**b. Principles of State Expenditure from a Sharia Economic Perspective**

State expenditure is regulated by legislation for the common welfare, however expenditure must also be guided by the Qur'an, Surah At-Taubah, verse 60:

﴿ إِنَّمَا الصَّدَقَتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَمِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَرَمِينَ وَفِي سَبِيلِ اللَّهِ وَابْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ ۝٦٠ ﴾

Meaning: "Verily, zakat is only for the poor, the needy, the collectors of zakat, those whose hearts have been softened (converts), to (free) slaves, to (free) those in debt, for the cause of Allah and for those who are on a journey, as an obligation from Allah. Allah is All-Knowing, All-Wise."

In general, needs are divided into two types, namely state needs and individual needs, such as taxes that must be used for public interest or improving state infrastructure. In addition, taxes are also used as compensation in paying for citizen rights.

**c. Principles of State Debt from a Sharia Economic Perspective**

The state debt actually started from the development in the industrial revolution 4.0 era which caused instability in state expenditure with state revenue which affected the acceleration of economic development and the lack

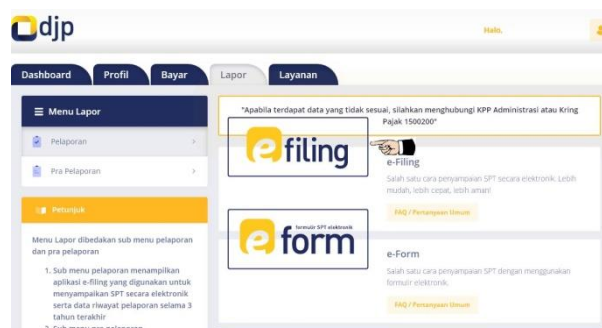
of ability to manage the natural resources that we have. As a result, the economy is controlled by foreign countries indirectly because of the debt that binds the country, for example PT. Freeport which should be a source of income for the country.

#### Development of the Indonesian Taxation System in the Era of the Industrial Revolution 4.0.

With this revolution, it has an impact on three things, namely the calculation process, payment process and reporting where the calculation process can be done manually or with the help of software. Then in accordance with the provisions of the Directorate General of Taxes in 2004 which in fulfilling the aspirations of WP regarding the ease of reporting and governance of SPT so that it issued a DJP decision NO. KEP-88 / PJ / 2004 dated May 14, 2004 concerning digital or electronic SPT reporting.

Furthermore, on May 25 January 2005 the formation of e-SPT with the presence of E-Filing products in submitting tax notification letters online digitally in the management of PPH which can be used efficiently and effectively. E-Filing is a service in submitting SPT through an electronic system either in the form of personal or group with the aim of the Director General of Taxes through the Application Service Provider system by utilizing the form of online and real-time internet communication. Some of the advantages of using this system are helping WP in reporting SPT data to the DJP agency, as well as avoiding errors or fraud committed by group or individual business entities (Mangoting, et al, 2019).

Figure 4. Ministry of Taxation E-Filing Platform



However, in the use of E-Filing there are forms of disadvantages such as in several things. First, it creates a lack of public awareness in paying taxes online so that it is not properly monitored. Second, concerns about security and personal data issues. Third, the problem of server downtime systems in accessing important features and the lack of socialization carried out by the Director General of Taxes (DGT). Therefore, with this system, there are indeed many advantages and disadvantages in terms of the database listed. In addition, E-Filing also has disadvantages such as a lack of awareness or understanding in the use of the system which can cause losses for the Director General of Taxes because of the large costs required to support this system so that it becomes a driver of the development



system for the economic sector in Indonesia and in order to improve the welfare of society evenly (Cafferata, et al, 2023).

Basically, the taxation system in Indonesia has not been able to develop efficiently due to the lack of awareness in paying taxes. In addition, because of the large percentage of the Muslim population in Indonesia, it should be able to support the existence of this system, but instead it causes the percentage of taxation to decline. This happens because of the lack of public understanding of the importance of the taxation system in the welfare of the Indonesian state from various aspects. In fact, taxation has existed since the time of the Prophet and his companions with the establishment of Baitul Maal which at that time was a government financial body in Medina. The taxation system at that time was divided into two, namely taxpayers for Muslims and taxpayers for non-Muslims such as jizyah (land tax) and kharaj (excise tax) for non-Muslims, while zakat is for Muslims (Sydrastiny & Parsa, 2021).

Then the development was continued until the creation of a modern economic system that developed the existence of income tax and additional tax that had begun to emerge in the Umayyad and Abbasid dynasties pioneered by Muawiyah Bin Abu Sofyan because the current government situation began to experience a decline in the economic and political sectors. The system was also expanded by contemporary figures such as Syed Nawab Haidar Navqi who put forward the importance of equitable distribution of wealth which is interpreted as a form of welfare for all people such as the existence of a tax and zakat system. The difference between zakat and tax lies only in the implementer and its use. In QS At-Taubah verse 103 which states that zakat is a worship in cleaning property that has been obtained during a certain period of time with a predetermined amount. While the tax itself is intended for the entire community for the common good (Aroba & Abayomi, 2023).

If viewed from the tax ratio in tax payments, it can be seen that in the last five years the percentage of state income has decreased due to state expenditures reaching trillions each year. This is due to the continuous development of infrastructure planning and the lack of ability to manage existing natural resources. Not only that, other factors that support the decline in the APBN in this country are due to the many acts of corruption of funds that should be for development that are allocated for personal interests or certain bodies only (Kadhim & Latif, 2019).

However, this has been solved by the aspirations of the community to be given convenience in making periodic tax payments supported by the development of industry 4.0 technology in the era of globalization. E-Filling is a form of efficient digital platform to avoid errors in data allocation and make it easier for people to make tax payments online without having to pay at the tax office. However, every technology also has shortcomings such as those in our country, problems in implementing this system in the form of server downtime and lack of socialization in its implementation. In addition, the government has imposed an obligation for every worker or entrepreneur to have a NPWP so that it can raise public awareness in the progress of the nation through paying these taxes (Alvarado et al., 2023).

## CONCLUSION

Taxation is an important thing for every country in implementing fiscal policy. In addition, Islamic economics also supports taxation because it is for the common good in various sectors and levels of society. However, taxation in Indonesia is considered still quite low due to the lack of awareness in managing natural resources so that it can cause state debt to be greater than state revenue. This has the view that there is a very high increase in the number of corruptions against the central government and regional governments which can make the purpose and function of taxation become a personal gain rather than being used for the common good of society.

However, along with the development of technology or what we often call the industrial revolution 4.0 which makes the taxation system in Indonesia can be implemented with convenience, which is done online without having to visit the tax payment center such as E-Filing in the tax payment SPT so that the data received is valid and goes directly to the state treasury. This can be an alternative in the implementation of tax payments which are currently related to information technology which is currently developing rapidly.

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