PROCEEDING ICONIES
FACULTY OF ECONOMICS
UIN MAULANA MALIK IBRAHIM MALANG
P-ISSN: 2476-9851 / E-ISSN: 2541-3333

REVENUE, EQUITY, AND DEVELOPMENT - TAXATION CHALLENGES IN EMERGING ECONOMIES IN BOTH INDONESIA AND AFGHANISTAN

Rahimullah Barai[1], Fatmawati Zahroh[2]
[1,2]Faculty of Economics, Universitas Islam Negeri Maulana Malik Ibrahim Malang
Jl. Gajayana No.50, Dinoyo, Malang City, East Java, 65144, Indonesia
rahim.barai7700@gmail.com

ABSTRACT
The taxation system is a crucial fundamental issue for some nations and yet developing countries in the development of their economic system of the nation and it is progress. Developing nations are facing some taxation system challenges to implement for the effective economic system to have development progress in all sectors of the country, especially for the people. The aim is to understand Both Indonesia and Afghanistan's taxation system challenges and deeply understand the progress, revenue, and equity and prosper the economy through these important aspects. Drawing data from distinct sources from International organizations, and analyzing government publications, and academic literature, the paper discusses the comprehensive taxation system and deep information about the taxation system and its aspects in both countries Afghanistan and Indonesia. Importantly, comparing the circumstances of the taxation system in both nations is the key to knowing better and making an effective policy and strategy to implement to eliminate the challenges and make it better to have an effective impact on the economy. Interestingly, Indonesia is a nation that implemented effective strategies to have better revenue and and notable taxation system that continues to grapple with issues of equity and uneven distribution of the tax burden. Afghanistan faces different challenges in the taxation system and it is establishment due to a lack of security instability and political issues. The comparison between the two nations' economic systems and it is policies regarding taxation system and their implementation and the importance of addressing the challenges in taxation system and it is effect on the economic system in developing countries and designing the implementing the policy and strategy for the obstacles and challenges that both governments are facing.

Keywords: Taxation system, emerging economics, revenue mobilization, equity, economic development

INTRODUCTION

Taxation revenue in both nations Indonesia and Afghanistan offer intriguing case studies not only in the economic system but also in the government. In a two-decade Afghanistan, tax revenue reflects significant fluctuations influenced by political changes, economic policies, and external factors such as the COVID-19 pandemic. Importantly, the governance revenue rose from $ 1 million in 2002 to $ 2.4 billion in 2016, which is being driven by different ko aspects of income taxes, import duties, and other straightforward tax sources. However, when the new government of Afghanistan was revealed, a new dynamic appeared, including huge reliance on natural resources and religious taxes, with mixed impacts on revenue collection and economic stability.

On the other hand, Indonesia's taxation system shows a more stable system but with a complex evaluation. Indonesia was consistent in the years 2015 to 2019, despite facing budget deficits. The tax revenue grew from 2015 to 2018 from Rp1,240.4 trillion to Rp1,518.0 trillion respectively. In 2022 the tax revenue increased to 58%, with a significant contribution from non-oil and gas income taxes and VAT. The government plan for 2024 is to expand the base of tax and integrate national identification numbers with tax ID numbers to enhance compliance and to make better the tax-to-GDP ratio.

Both Indinedua and Afghanistan face difficulties and opportunities in their taxation system. Afghanistan is struggling with political instability, economic sanctions, and a high poverty rate which has a direct impact on both the economic and taxation system contrasts Indonesia's struggle to modernize its tax system among global economic uncertainties and declining commodity prices. With these significant issues, both nations are trying to create a fair, efficient, and most importantly effective taxation system to support the economic side and public welfare. With successful and effective strategies and policies for the prospects perspective of tax revenue systems in Afghanistan and Indonesia.

LITERATURE REVIEW

Taxation revenue in both nations Afghanistan and Indonesia shows distinct historical, political, and economic contexts.

Taxation in Indonesia

The figure 1 shows that in 2015 Indonesia's tax revenue was Rp1,240.4 trillion. The Budget Deficit in 2015 was Rp-298.5 trillion which shows that (-2.6%) in GDP, with a growth of 8.2%. The Primary Balance in 2015 was Rp-269.4 trillion. In 2016 Indonesia's tax revenue was Rp1,285.0 trillion. The Budget Deficit in 2016 was Rp-308.3 trillion (-2.5%) in GDP, with a growth of 3.6% And the Primary Balance was Rp-125.6 trillion. In 2017 Indonesia's tax revenue was Rp1,343.5 trillion and the Budget Deficit was Rp-341.0 trillion (-2.5% of GDP), with a growth of 4.6%. The Primary Balance in 2017 was Rp-124.4 trillion. In 2018 the Indonesia tax revenue was Rp1,518.0 trillion. The Budget Deficit was Rp-348.7 trillion (-2.2%) in GDP, with a growth of 13.0%. The Primary Balance was Rp-11.5 trillion. In 2019 Indonesia's tax revenue was Rp1,404.5 trillion. With a Budget Deficit of Rp-700.4 trillion (-4.2% of GDP) with a growth of 1.8% and the Primary Balance was Rp-73.1 trillion. The budget deficit as a percentage of GDP has grown significantly from 2015-2018 (KEMENTERIAN KEUANGAN REPUBLIK INDONESIA state budget 2021).

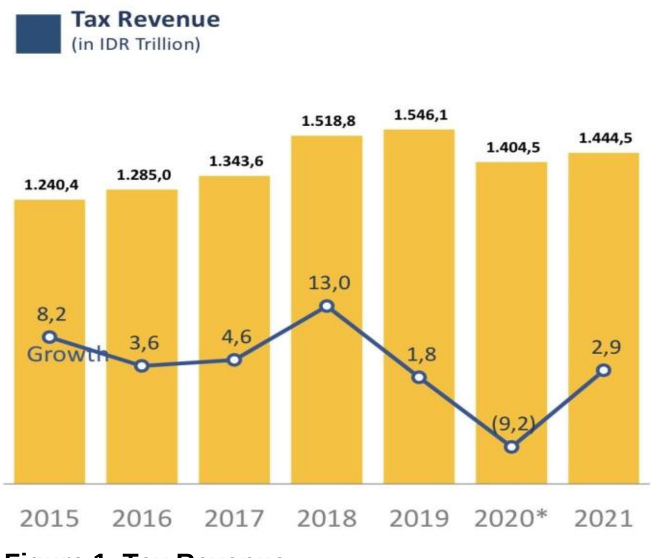

Figure 1. Tax Revenue
Source: BPS-Statistics Indonesia (2022)

In 2021 the tax revenue of Indonesia was IDR 1,083 trillion, a 17% increase year on year compared to the same period in 2020. In 2020, the tax revenue was IDR 925 trillion, compared to IDR 1,136 trillion in the same period in 2019 (Fiscal & Economic Updates December 2021). In 2022 Indonesia's tax revenue grew by 58.1% reaching 1.171.8 trillion where the key resources of tax revenue include non-oil and gas income tax (PPh) which indicates that contribution was 88.3% of the whole target, or Rp661.5 trillion, and

VAT (PPN) and luxury tax (PPnBM) which it indicates that it Contributed 69.1%, or Rp441.6 trillion. Following that, the contribution of Oil and gas income tax was Rp55.4 trillion, or 85.6%. The Land and building tax (PBB) and other taxes display it Contributed 40%, or Rp13.2 trillion. Income tax article 21, Income tax article 22, Personal income tax, Corporate income, Income tax article 25, Final income, Domestic VAT, and VAT for imported goods, which shows that these types of sources of share grew by 21.4%, 149.2%, 11.2%, 131.5%, 17.2%, 77.1%, 41.2%, and 48.9% respectively (CABINET SECRETARIAT OF THE REPUBLIC OF INDONESIA August 2022).

In 2023 the Indonesia tax revenue was 1.109.1 trillion growing 7.8% compared to the previous year. In 2023 the Non-Oil and Gas Income Tax revenue was Rp636.56 trillion or 72.86% of the total target and Value Added Tax (VAT) and Luxury Goods Sales Tax (PPnBM) revenue was Rp417.64 trillion or 56.21%. In addition, the Land and Building Tax (PBB) and other taxes revenue was Rp9.60 trillion or 23.99%. Oil and Gas Income Tax revenue was Rp45.31 trillion or 73.74%. Customs and Excise revenue recorded Rp149.83 trillion or 49.40% of the target (CABINET SECRETARIAT OF THE REPUBLIC OF INDONESIA 14 August 2023).

Plan and strategies for 2024

The Indonesian government's aim for 2024 is to set 1,988.9 trillion (127.5 billion), which shows a 9.4% growth target but with some obstacles and difficulties due to the projected global economic slowdown and falling commodity prices in 2024. Despite these global headwinds Indonesian government is optimistic about economic growth in 2024 at 5.2%. To absorb their aims the Indonesian government plan is to expand the tax base by integrating the personal identification number (NIK) with the tax ID number (NPWP) (14 Des 2023 By Andrean Rifaldo, the Directorate General of Taxes officer). Indonesia collected about 38% of its annual tax revenue. Both Income tax from non-oil and gas sectors decreased by 5.4% due to lower commodity prices. Value-added tax and luxury goods tax revenue dramatically grew by 5.7% due to economic activity. Oil and gas income tax revenue fell by 20.6% because of lower oil and gas production land and building tax dropped by 15%. (Thomas E Harada, Jakarta globe 2024). Indonesia's new president and vice-president PrabowoSubianto and Gibran Rakabuming Raka have set a target to grow an effective target to the country's tax revenue to GDP ratio to 23% from the current level of just over 10%. The way the government of Indonesia will implement this is by establishing a state revenue agency (BPN) (president and vice-president Prabowo Subianto and Gibran Rakabuming Raka on 3 April 2024).

The government of Indonesia noted that Indonesia's peak tax revenue to GDP ratio over the past decade was 11.4%. The regional average in Asia-Pacific is 19.8%. Also, the government of Indonesia has decided to increase (the VAT) rate from 10% to 12% to boost tax revenue. There are some important aspects improving taxpayer compliance, expanding the tax base (NIK, NPWP) which stands for National Identification Number, Tax Identification Number which must be integrated, Developing the Core Tax Administration System (CTAS), and increasing the tax ratio to which should be considered for accomplishing the tax target. The new strategy shows that the new core tax administration system (PSIAP) is being implemented by the Finance Ministry of Indonesia and the date for implementation is July 1, 2024. Taxpayers for registration use NIK as an NPWP which is easier for taxpayers for automated services and more facilities (Finance Ministry 2024).

Difficulties of tax revenue in Indonesia (2024).

The government of Indonesia on January 2024 reported that there is a decline in tax revenue by 8% compared to the previous year and Finance Minister Sri Mulyani Indrawati accepted that the weakening trend in the corporate income tax in recent months where shows that Value-added tax (VAT) dropped 30% to Rp 35.6 trillion and the corporate income tax decreased over 11% to Rp 18.2 trillion. On the other hand, the new president of Indonesia has the aim to increase the tax revenue GDP ratio by 23% which indicates that this target is not only more than double the current rate, but also ahead of the current regional average tax ratio which shows that it is 19.8% for Asian and Pacific countries. Crucially, global uncertain circumstances affecting the international trade of Indonesia have led to a decline in export and global commodity prices, affecting tax revenues related to imports such as import Value Added Tax (VAT) and customs duties President and vice-president Prabowo Subianto and Gibran Rakabuming Raka 3 April 2024).

Development of taxation in Indonesia

The Indonesian tax system is being developed year after year as in the past Indonesia's tax revenue was highly reliant on the oil and gas sector. In the year 1983, a major reform integrated both individual and corporate income taxes into a new income tax. In 2000 Indonesia focused on improving tax administration which shows that the aim was to strengthen and improve taxpayers' services. Interestingly, the tax office is also reorganized and supported by the World Bank and other international partners. The current key covering tax pillars are income tax, VAT, tax procedure, stamp duty, and regional/ local taxes. Importantly the way Indonesian taxpayer calculate and report their taxes is through self-assessment. Indonesia nation is struggling to modernize its tax revenue, and a big aim is to achieve high tax revenue.

Equity

Indonesia's taxation system is getting better at handling the digital economy. In a digital economy, it is fairer and more balanced when it comes to taxing digital companies. Using the new standard method (OECD, 's Pillar One) for taxing digital business helps for consistency and fairness. In addition, Indonesia has a progressive income tax system, which shows that higher-income individuals pay a higher marginal tax rate (Putro, et al., 2024).

Afghanistan taxation system

The information from USAID indicates that the Afghanistan tax revenue increased dramatically from 2002 to 2016 where the total government revenue was 1 0 million dollars in 2002 which the amount changed to 2.4% billion dollars in 2016, with a GDP of 12%. The 2016 the government of Afghanistan struggled to focus on the easiest tax collection which was simple income taxes for both categories of individuals and companies, import duties, and BRT. Afghanistan's government grew rapidly in 2016 (USAID).

Tax revenue from 2016 to 2019

The Actual tax revenues collected from Afghanistan grew from 165 billion AFN to 216.2 billion from 2016 to 2019. The Tax revenues of Afghanistan increased from 69.5 billion AFN to 85.35 billion in 2019, before dropping to 75.62 billion in 2017. The Revenues collected from Kabul increased from 74.9 billion AFN in 2016 to 110.8 billion in 2019, then decreased to 96.9 billion in 2018. Tax revenues of Kabul dropped from 51.3 billion AFN in 2016 to 45.23 billion in 2019 (Ghafourzay, 2021). Importantly, in 2021, covid 19 had an effective impact on domestic revenue where there was a decline in domestic revenue with 16%compared with the first target of 208 billion Afghani, with just reaching 172.8 billion Afghani. In that year Domestic Tax Revenue was AFN 82.1 billion, the Customs Duty and Taxes on Imports were AFN 32.9 billion, the Non-Tax Revenue was AFN 39.7 billion, and the other Revenues were AFN 18.1 billion AFN 82.1 billion in FY 2020. With the comparison of 5 years, the domestic revenue fluctuated from 69.5 billion to 89.3 billion Afghanis over the 5 years from FY 2016 to FY 2020, and the Customs Duty and Taxes on Imports from 31.3 billion to 37.2 billion Afghanis from FY 2016 to FY 2020 (USAID 2022) (MFPD FY-1400 Revenue Analysis February 10, 202). The key taxes in Afghanistan were 2020 the 10% VAT and the 20% corporate tax rate, with certain goods and services exempted or zero-rated for VAT purposes (lloydsbanktrade 2022).

Tax revenue at the time of new government

When the new government of Afghanistan took over the country, the Taliban government was heavily relying on taxes and natural resources such as coal. As a result of the high reliance on natural resources, the government of Afghanistan increased taxes on coal by 20% to 30% and also increased prices on exports. (RFE/RL's Radio Azadi, RFE/RL's Radio Mashaal 16 June 2022)the Taliban did an important and effective job on the border side of the nation for those people who wanted to take money from businessmen who had a trade on the border side of the nation. Corruption at border crossing is eliminated. And the government of Afghanistan collected revenue of around 400 million dollars in 2021 on September timber. This indicates that it was less than half the revenue compared to the previous period. In one of the provinces of Afghanistan which are called Kunduz the Taliban agriculture department reported that 226 million Afghanis collected, which is around 3 million dollars which shows that that is from zakat and tithes not including other taxes (Ehsan, 2023). Importantly the new government of Afghanistan has imposed religious taxes on properties, assets, and public Utility. This is the project implemented in some provinces in Afghanistan such as Ghor, Bamyan, Daikundi, and Ghazni. Taliban from March 2022 until the next year same time collected 2.2 billion dollars. Which is the reason for effective tax collection from border sides of the nation. Besides, the Taliban revenue also relies on imports, telecom levies, business taxes, narcotics, tax shopkeepers, vendors, and agriculture. Importantly, as the Taliban government took over Afghanistan opium cultivation increased to 30%. According to the World Bank report the revenue of Afghanistan in 2022 was the same as in 2020 which shows that most of the revenue was from taxes (Peacerep org, 2023). The Taliban government is reported to have made around 40 million dollars just from the trade of Opium per year. (Jackson, 2022). Taliban government takes revenue additionally from other sources of revenue also such as a wide range of goods and services, from small businesses to transport companies and even individual households, and taxes from urban roads, and highways (Wall Street Journal 2021). Additionally, the government of the Taliban takes tax revenue including income tax, license fees, and municipality taxes (Hakimi & Qantara 2023). Taxation in Afghanistan: Afghanistan has a simple tax system with a big aim to show low tax rates to encourage foreign investment. The primary taxes are Corporate Income Tax with a 20% flat rate, Personal Income Tax with a Progressive rate of 2% to 20%, and Value Added Tax (VAT) with a 10% standard rate, and small taxes on property, vehicles, customs duties, and withholding taxes (Invest in Afghanistan 2021). Afghanistan's Current tax revenue started from March 22 to February 21, 2024, Afghanistan revenue collected 189 million Afghanis, which shows that there is a 5.6 % increase from the previous year (Rustam et al., 2023).

Difficulties in the taxation system in Afghanistan

When the Taliban controlled Afghanistan, most of the issues happened not only in the taxation system but also in the economy of Afghanistan and the circumstances of the nations which dramatically impacted when the new government in Afghanistan appeared. The fundamental issue that the people are facing in the new government in Afghanistan is forced to pay taxes to the new government, especially farmers and livestock owners. Around 30 million Afghans out of a total population of approximately 41 million people need humanitarian assistance. Importantly, there has been a 50% decline since 2021 in tax revenue from around $2 billion to less than 1billion $. The circumstance of the country's economy is under the red line which shows that there fall 35% of GDP due to unemployment and 97% of the people of the nation are suffering from poverty.

Plan and strategies for improvement

Focusing on improving customs revenue collection and analyzing the reasons why there is a 13% fall in customs revenue addressing any administrative or operational issues at the Afghanistan Customs Department expanding and exploring the tax base and administration of tax, exploring opportunities for the businesses and individuals in the tax system sector and especially in the private sector. Improving (ARD) by training, technology, and taxpayer services. And most importantly, offering employment opportunities that have a direct impact on the tax revenue of Afghanistan (Free Radio Europe 2022).

Equity of the Taxation System

Afghanistan's new government is trying to make a fair and equitable taxation system news of TOLO NEWS reported that the Taliban reduced the tax rate to 0.3 % to support businesses where there are two categories small and big businesses especially smaller businesses it shows that annual sales up to two million Afghani are exempt from paying taxes. And with big businesses, if the sales are above 2 million, they pay 0.3% of taxes. The government aims to treat businesses fairly and handle complaints properly. And aim is to attract more investors (TOLO News 2024). Importantly, when the new government of Afghanistan started working on taxes, corruption decreased and became more transparent where the published price list and formal receipts (Jackson, 2022).

METHODS

Research Design

This study approach to analyze the Afghanistan taxation system and Indonesia. The research design is both qualitative and descriptive, focusing on historical data, government reports, and secondary literature to provide a comprehensive overview of the tax policies, revenue trends, and challenges faced by both countries Afghanistan and Indonesia.

Data Collection

Secondary Data

The main sources of the information for this study include: 1) publication from the government and reports from the Ministry of Finance in both countries; 2) International organizations' reports, the World Bank, International Monetary Fund (IMF), and the Organization for Economic Co-operation and Development (OECD); 3) Scholarly articles and papers discussing tax reforms, economic policies, and revenue trends in both countries; 4) Importantly, Official statistics on tax revenue, GDP growth, and other economic indicators from national and international databases in both nations. Then, Documents and Publications such as: 1) Report of Afghanistan's Ministry of Finance from 2002 to 2022; 2) Report if state budget from Indonesia's Ministry of Finance state budget 2015 to 2023; 3) reports and economic updates from international like the World Bank and IMF; 4) Publications on tax reforms and digital economy taxation from the OECD.

Data Analysis

Qualitative Analysis

The information collected is analyzed qualitatively to identify key main themes, trends, and patterns in the taxation systems of Afghanistan and Indonesia. The analysis focuses on: Historical trends in tax revenue and their correlation with political and economic events of the nation; The impact of policy changes and tax reforms on revenue collection and economic stability; Analysis of tax structures, including all important aspects of income tax, VAT, and other significant tax sources; The effectiveness of tax administration and compliance measures in Indonesia and Afghanistan.

Comparative Analysis

A comparative framework displays the juxtapose the system of taxation in Afghanistan and Indonesia, highlighting: To show the not only similarities but also the differences in tax policies and their implementation; To indicate the challenges and opportunities unique to Afghanistan and Indonesia country's taxation systems; Getting experiences from each country could inform future tax policy and administration reforms.

Validity and Reliability

This information is from stable sources including government reports, international organizations' publications, peer-reviewed literature, and consistent data collection from Indonesia and Afghanistan.

RESULTS

Afghanistan's Tax Revenue Dynamics

Afghanistan's taxation system shows that it experienced notable fluctuations, which were influenced by political transitions and economic sectors. Tax revenue surged significantly from 2002 to 2016 paralleling not only economic growth but also international aid influxes. However, there is a challenge with corruption and instability affecting the revenue collection system. The Taliban government, upon assuming power, put high taxes on natural resources and border trade, to gain a huge revenue source. Despite these struggles, economic instability and aid dependency continued to affect fiscal sustainability (Peacerep.org, 2023; TOLO News, 2024).

From 2021 to 2023, Afghanistan's revenue is including taxes on imports, telecommunications, and agriculture. The government reported from border trade and natural resources, albeit amidst challenges of economic contraction and poverty affecting revenue streams dramatically (Jackson, 2022; Kazim Ehsan, 2023).

Indonesia's Revenue Growth and Strategic Adjustments

In contrast, the Indonesian government indicated a more stable growth trajectory in tax revenue collection. From 2020 to 2022 from IDR 925tax revenue increased to IDR 1,171.8 trillion, driven by robust fiscal policies and economic strategies. The main sources of Indonesia's tax revenue included non-oil and gas income tax (PPh) and value-added tax (PPN), showcasing effective fiscal management and strategic revenue diversification (Cabinet Secretariat of the Republic of Indonesia, 2022).

Strategically, the government of Indonesia is focusing on expanding the tax base through technological integration, integrating National Identification Numbers (NIK) with Tax Identification Numbers (NPWP). This initiative's goal is to enhance taxpayer compliance and administrative efficiency, pivotal in achieving sustainable revenue growth amidst global economic uncertainties (Finance Ministry, 2024).

Challenges and Development Initiatives

Both countries Afghanistan and Indonesia faced unique challenges in their tax systems. Afghanistan's experience with systemic corruption and economic instability hinders of collection of sustainable revenue despite sporadic revenue increases from natural resources and border taxes. In contrast, Indonesia indicates challenges posed by the fluctuation of the global economy and declining commodity prices through policy adjustments, including a proposed increase in the VAT rate to boost revenue streams (President and Vice-President Prabowo Subianto and Gibran Rakabuming Raka, 2024).

Indonesia's tax system has evolved significantly with reforms seeking to strengthen tax administration and service delivery for the taxation system. The support of international partner Indonesia trying to Reform back to major restructuring in 1983 and ongoing enhancements underscores Indonesia's commitment to modernizing its tax infrastructure and promoting equity in taxation, particularly in the digital economy (OECD, 2024).

CONCLUSION

The taxation systems in both countries Indonesia and Afghanistan present distinct challenges and opportunities that reflect their unique historical, political, and economic contexts. The comparative analysis of Afghanistan and Indonesia's taxation systems shows an important path in revenue collection strategies and policy responses. Indonesia indicates that the nation's resilience and proactive reforms in enhancing tax revenue. Afghanistan struggling with fundamental challenges stemming from political instability and economic dependency. The new government in Afghanistan has introduced a new dynamic, which shows that the new government is highly reliance on natural resources and religious taxes, leading to mixed impacts on revenue collection and economic stability. Continued reforms are essential for both Indonesia and Afghanistan to sustain revenue growth, foster economic stability, and address evolving global economic dynamics. Indonesia's taxation system is more stable and it has a good and big ambition for the future of the taxation system in Indonesia. Indonesia is struggling to expand the tax base and improve compliance through integrating tax ID numbers with national identification are steps towards enhancing its tax-to-GDP ratio. both Indonesia and Afghanistan face challenges in developing in important sectors fair, efficient, and effective taxation systems that can support economic development and public welfare in a country. Overcoming these crucial obstacles through strategic policies and the implementation of innovative approaches will be crucial for the long-term sustainability and growth of their respective taxation system frameworks.

By political and economic landscapes rapid changing in both countries may limit the generalizability of findings over time. The depth of comparative analysis can be affected by data availability and quality between two nations. This research to ethical standards by ensuring the accurate representation of data and proper citation of all sources. Confidentiality and intellectual property rights of the data sources are respected throughout the study. This research follows Proper and accurate data sources respected throughout the study.

REFERENCES

Kementerian Keuangan Republik Indonesia. (2021). *State Budget 2021*. Retrieved from https://fiskal.kemenkeu.go.id/files/red/file/2021%20State%20Budget.pdf](https://fiskal.kemenkeu.go.id/files/red/file/2021%20State%20Budget.pdf)

Kementerian Keuangan Republik Indonesia. (2021). *Fiscal & Economic Updates December 2021*. Retrieved from https://fiskal.kemenkeu.go.id/files/red/file/1641438110_r5_fpa_red_december.pdf

Cabinet Secretariat of the Republic of Indonesia. (2022). *Indonesia's Tax Revenue Grows by 58.1 Percent as of August 2022*. Retrieved from https://setkab.go.id/en/indonesias-tax-revenue-grows-by-58-1-percent-as-of-august-2022/

Cabinet Secretariat of the Republic of Indonesia. (2023). *Sri Mulyani: Indonesian Tax Revenues Reaches Rp1,109.1 T*. Retrieved from https://setkab.go.id/en/sri-mulyani-indonesian-tax-revenues-reaches-rp1-1091-t/

Directorate General of Taxes. (2023). *Indonesia's 2024 Tax Revenue Target*. Retrieved from https://www.pajak.go.id/index.php/id/node/103484

Directorate General of Taxes. (2024). *VAT Rate Increase to 12 Percent: Indonesia's Challenges and Opportunities*. Retrieved from https://pajak.go.id/en/artikel/vat-rate-increase-12-percent-indonesia-challenges-and-opportunities

East Asia Forum. (2024). *How Indonesia's New President Aims to Boost Nationwide Tax Revenue*. Retrieved from https://eastasiaforum.org/2024/04/03/how-indonesias-new-president-aims-to-boost-nationwide-tax-revenue/

Expat Life Indonesia. (2023). *Indonesia Adopts Measures to Achieve Tax Goal*. Retrieved from https://expatlifeindonesia.com/indonesia-adopts-measures-to-achieve-tax-goal/

TOLO News. (2024). *Tax Revenue Decline in Afghanistan*. Retrieved from https://tolonews.com

Anggoro Putro, C., Rizal, H., & Mayangsari, S. (2024). *Progressive Income Tax System and Digital Economy in Indonesia*. Retrieved from https://e-journal.uac.ac.id/index.php/iijse/article/download/4468/1547/

Rifaldo, A. (2023). *Strategies for Expanding Tax Base in Indonesia*. Directorate General of Taxes. Retrieved from https://www.pajak.go.id/index.php/id/node/103484

Fathoni, M. I. (2024). *Increasing VAT Rate to 12%: Indonesia's Challenges and Opportunities*. Directorate General of Taxes. Retrieved from https://pajak.go.id/en/artikel/vat-rate-increase-12-percent-indonesia-challenges-and-opportunities

Finance Ministry Targets Core Tax System Implementation Starting July 2024. Tempo. co. https://en.tempo.co/read/1789056/finance-ministry-targets-core-tax-system-implementation-starting-july-2024

Jackson, A. (2022). How the Taliban's more effective and 'fairer' tax system helped it win control of Afghanistan. The Conversation.

Retrievedfromhttps://theconversation.com/how-the-talibans-more-effective-and-fairer-tax-system-helped-it-win-control-of-afghanistan-184018

Wall Street Journal. (2021, September 7). Taliban Prove to Be Formidable Tax Collectors, Putting Squeeze on Afghans. Retrieved from https://www.wsj.com/articles/taliban-prove-to-be-formidable-tax-collectors-putting-squeeze-on-afghans-e45e5a24

Hakimi, Hameed. "Taliban Afghanistan's double whammy: Afghans face a failing economy and high taxation." Qantara.de, 15 Aug. 2023, https://qantara.de/en/article/taliban-afghanistans-double-whammy-afghans-face-failing-economy-and-high-taxation.

Ashley Jackson, The Conversation. (2022, April 18). How the Taliban's more effective and 'fairer' tax system helped it win control of Afghanistan. https://theconversation.com/how-the-talibans-more-effective-and-fairer-tax-system-helped-it-win-control-of-afghanistan-184018

Ahmadi, M., & Najafizada, H. (2021). Taxation and Foreign Direct Investment in Afghanistan. Journal of Asian Economics, 72,101260. https://doi.org/10.1016/j.asieco.2020.101260

Tax Rates in Afghanistan - International

TradePortal."LloydsBankTrade, www.lloydsbanktrade.com/en/market-potential/afghanistan/taxes.

Harefa, T. E. (2024, June 27). Indonesia Yet to Pass Halfway Mark for Tax Revenue Target. Jakarta Globe.https://jakartaglobe.id/business/indonesia-yet-to-pass-halfway-mark-for-tax-revenue-target

Seerat, Rustam. "Analyzing the Taliban budget for 2023-24: Prioritizing military spending over citizen welfare." Zan Times, 11 May 2023, https://zantimes.com/2023/05/11/analyzing-the-taliban-budget-for-2023-24-prioritizing-military-spending-over-citizen-welfare

Alokozai, S., & Payenda, K. (2023). Analysing Taliban's Budget Expenditures and Revenues: Understanding the Regime's Policies and Priorities. PeaceRep: The Peace and Conflict Resolution Evidence Platform.https://peacerep.org/wp-content/uploads/2023/05/PeaceRep-Afghanistan-Research-Network-Reflection_04.pdf

Ehsan, Kazim. "Pay or Die: How the Taliban extorts its many taxes through violence and destruction." Kabul Now, 3 May 2023, https://kabulnow.com/2023/05/pay-or-die-how-the-taliban-extorts-its-many-taxes-through-violence-and-destruction/.

Radio Free Europe/Radio Liberty. (2022, June 16). One Certainty For Afghans: The Taliban And Taxes. https://www.rferl.org/amp/afghanistan-taliban-taxes-revenue-services/31901313.html

Ministry of Finance, Islamic Republic of Afghanistan. (2021). FY-1400 Revenue Analysis. https://mof.gov.af/sites/default/files/2021-03/FY%201400%20Revenue%20Analysis.pdf

Ghafourzay, H. (2021). Examining the Effect of Tax Understanding and Tax Awareness on Taxpayer ComplianceinKabul-Afghanistan.ResearchGate.

USAID. (2022). Afghanistan DomesticResource Mobilization Case Study,2003-2016 [BriefingNote].https://www.usaid.gov/sites/default/files/2022-05/Afghanistan_DRM_case_study_briefing_note_FINAL.pdf

Putro, C. A., Rizal, H., & Mayangsari, S.(2024). Fulfilling the Principles of Fairness and Equity in the Implementation of OECDPillar One (Unified Approach) in Indonesia.Indonesian Interdisciplinary Journal of Sharia Economics (IJSE), 7(1), 562-580. https://e-journal.uac.ac.id/index.php/iijse/article/download/4468/1547/

Ilhamy, A. B. (2024). How Indonesia's new president aims to boost nationwide tax revenue. East AsiaForum,3April.https://eastasiaforum.org/2024/04/03/how-indonesias-new-president-aims-to-boost-nationwide-tax-revenue/