Fiscal Tax Law Perspective in Realizing Justice and Efficiency: Critical Analysis of Applicable Tax Regulations

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Abstract

This research aims to explore the role of the fiscal tax law perspective in realising justice and efficiency in the tax system by applying critical analysis of applicable tax regulations. The research method involves an in-depth review of applicable tax regulations and data collection through related literature. This research methodology consists of three main approaches: normative juridical, literature studies as a data collection method and case studies on implementing tax regulations. The research results show an imbalance in the implementation of current tax regulations, which can affect the achievement of justice and efficiency goals. This research also identifies several aspects that require deeper attention to improve tax effectiveness and fairness. Reforms in terms of transparency, accuracy of tax rates, and simplification of tax regulations are important steps to achieve these goals through critical analysis of applicable tax regulations.

Keywords: *Fiscal Tax Law, Justice, Efficiency, Critical Analysis, Tax Reform.*

A. INTRODUCTION

Fiscal taxes and their role in society are a central element in a country's financial structure, which plays a crucial role in financing government policies and economic development as stated in Law Number 16 of 2000 concerning General Provisions and Procedures for Taxation (UU KUP) is a law laws that regulate fiscal tax aspects. The KUP Law provides the legal basis for tax administration, including tax levies, objections, sanctions, and other related matters. Fiscal tax refers to income obtained by the state from various sources, such as income tax, value-added tax, and other taxes, to finance government activities and support various public programs. Its role is not only limited to financial aspects but also forms the basis for the redistribution of wealth and equitable development (Hamilton-Hart & Schulze, 2016). Through a fair and efficient tax system, the government can raise the funds necessary to provide various public services, such as education, health, and infrastructure, which in turn form the basis of social justice and improve the welfare of society as a whole, fiscal taxes and their role create a vital foundation in building sustainable financial structures and supporting inclusive economic development (Sinaga, 2018).

Fiscal taxes also act as a policy instrument that can shape people's economic behaviour apart from being a source of income. The government can encourage investment, control inflation, and stimulate economic growth by setting tax rates wisely. The government can create a conducive business environment and stimulate innovation and productivity by utilizing taxes as an economic policy tool. Carefully

implemented taxes can also be an instrument for overcoming economic inequality by ensuring that tax contributions are progressive, providing a fairer burden to citizens according to their respective economic capabilities (Brandon, 2021; Plaček et al., 2020). The following is the impact of changes in tax determination on national income:

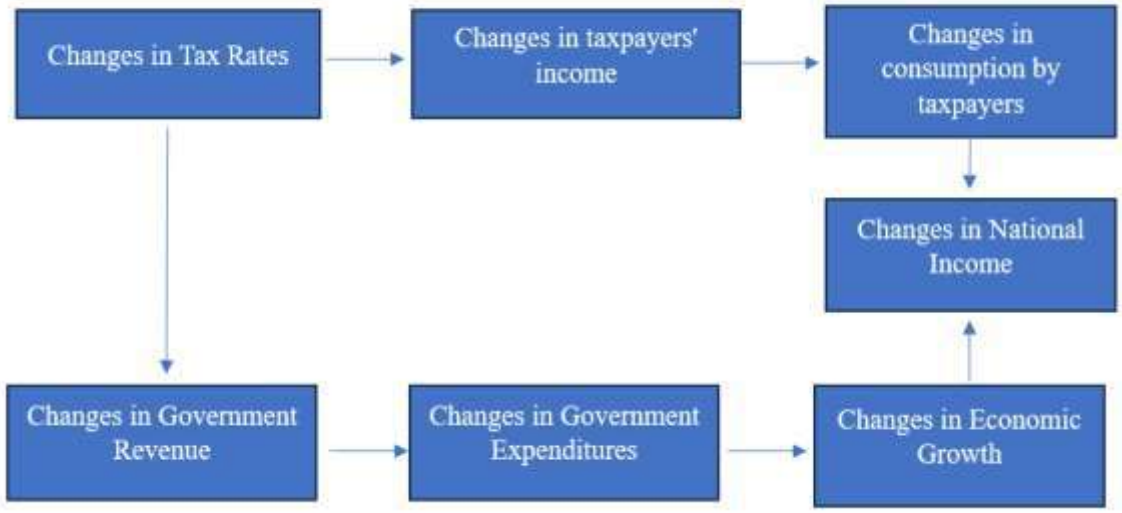


Figure 1. Impact of Changes in Tax Determinations on National Income

It is essential to strike the right balance between the government's revenue needs and the tax burden imposed on society. Tax policies that are too heavy can hinder economic growth and investment, while policies that are too light can result in a lack of funds for critical government projects (Bakhtiar, 2021; Saptono & Ayudia, 2021). Developing smart tax policies requires in-depth analysis of economic conditions, community needs and long-term development goals. Transparency and public participation in the tax planning process are key to ensuring that the tax system reflects the aspirations and needs of society as a whole (Kusumaramdhani, 2022; Pawestri et al., 2022).

Fiscal taxes can also be an important instrument to encourage environmentally friendly behaviour (AYDIN, 2015; Gaisbauer et al., 2015). By imposing incentives and penalties through taxes, governments can stimulate the adoption of more sustainable business practices and lifestyles. Implementing environmental taxes can help internalize environmental costs in economic decisions, encourage green technology innovation, and support sustainable development goals (Balakrishnan et al., 2016). Fiscal taxes are not only a means of collecting revenue, but also a policy instrument that can shape the social and economic behaviour of society towards a more sustainable and fair direction. Understanding the fiscal tax context and managing it wisely will certainly be the key to achieving a balance between government interests, societal justice and sustainable economic development (Jianwen & Zhuo, 2019).

The research objective is directed at providing a comprehensive view of the role of fiscal tax law in achieving justice and efficiency. First, the research objective is to analyze the role of fiscal tax law in realizing justice and efficiency; this involves an in-depth study of the legal framework governing taxation and its impact on the distribution of the tax burden and economic efficiency. Second, the research aims to

assess the applicable tax regulations critically. This evaluation includes a review of the compatibility between tax provisions and the principles of fairness and efficiency, as well as identifying potential improvements or reforms that can be implemented to improve the tax system as a whole.

B. LITERATURE REVIEW

1. The Concept of Justice in the Fiscal Tax Context

The concept of justice in the context of fiscal tax can be analyzed through two main dimensions, namely Distributive Justice and Procedural Justice. Distributive Justice refers to fairness in the distribution of the tax burden among various levels of society. Research by (Inayati et al., 2017) became a classic reference in the understanding of distributive justice, where he proposed the principle of justice as social and economic justice, which allows inequality only if it provides the greatest benefit to the most disadvantaged groups in society.

Procedural Justice highlights fairness in the process of formulating and implementing tax policies. Research by (Saptono & Ayudia, 2020) suggests that a transparent, participatory and fair process in making tax decisions can increase compliance and fairness in public perceptions of the tax system. Previous research by (Bakhtiar, 2021) also explored aspects of justice in taxes through distributive and procedural justice perspectives. The results of this research indicate that people's perceptions of distributive and procedural justice can influence the level of compliance with tax obligations.

The distributive justice approach in the literature has also given rise to the theory of progressive taxation. A significant study is the work of Piketty (2014) in his book "Capital in the Twenty-First Century". Piketty highlights the importance of progressive taxation to address economic inequality and create a fairer distribution of wealth. Empirical analysis involving historical data illustrates how progressive tax policy can be an instrument for levelling inequality and supporting distributive justice (Saptono & Ayudia, 2021).

The study by (El Husseiny, 2020) examines the role of transparency and public participation in the tax process. The results show that transparency and public participation in tax decision-making contribute to increasing trust and compliance with the tax system. This research confirms that the procedural justice aspect is not only important in creating fair policies but also in building public trust in the tax authority.

A deep understanding of distributive and procedural justice in the literature provides a solid framework for evaluating and improving fairness in fiscal tax systems. Previous research has provided valuable insights into how these principles can be implemented and influence people's behaviour and perceptions of the tax system (Cruz, 2017; Hongler, 2019).

2. The Concept of Efficiency in Fiscal Tax

The concept of efficiency in fiscal taxes can be analyzed through two main dimensions, namely allocation efficiency and distribution efficiency. Allocation efficiency discusses how the allocation of resources through the tax system can achieve optimal results in the economy. Studies by (Ebrahimian Jolodar et al., 2018) on "Presenting the Model of Tax Compliance with the realization approach of Resistive Economy: The Role of Internal and Psychological Factors" illustrate that high tax rates or distortions in the tax system can result in unnecessary economic losses, emphasizing the importance of designing tax policies that do not impose excessive economic burdens.

Distributional efficiency refers to how the tax system can influence the distribution of income and wealth in society. Research by Saez and Stantcheva (2016) discusses the impact of tax rates on inequality and highlights tax policies that can stimulate economic growth while maintaining levels of distributive justice. Their empirical analysis shows that higher tax rates in higher economic groups can support fairer redistribution and stimulate inclusive economic growth, as stated in Law Number 6 of 1983 concerning General Provisions and Procedures for Taxation (Old KUP Law): Before the revision of the KUP Law in 2000, there was an old KUP Law which also regulated tax aspects.

Previous research also involves work by (Reisch, 2020), which discusses the economic efficiency of tax systems, highlighting the need to consider the impact of taxes on economic decisions and resource allocation. This study emphasizes that efficient tax policy design can make a positive contribution to economic growth and long-term sustainability. The concept of efficiency in the context of fiscal taxes includes two critical dimensions, namely allocation efficiency and distribution efficiency. Previous research has provided a strong foundation for understanding how tax policy can be designed to achieve optimal resource allocation and fair redistribution, as well as stimulate sustainable economic growth.

The importance of allocation efficiency in the context of fiscal taxes can also be seen from research by (Jamshidi et al., 2022), who developed optimal tax theory. They propose that optimal tax rates should take into account individual sensitivity to price changes and resource allocation. This thinking creates the basis for a tax concept that reduces economic distortions and maximizes allocation efficiency as stated in Law Number 36 of 2008 concerning Income Tax on Income from Business Earned or Obtained by Taxpayers Who Have Double Taxation Avoidance Agreements (UU P3B), which regulates income tax from businesses obtained by taxpayers who have a double tax avoidance agreement.

Distributional efficiency in the literature is also often associated with debates about progressive taxes. Research by (Cahyadini et al., 2023) highlights the importance of progressive tax policies in achieving better distributional efficiency and reducing economic inequality. They show that tax policies that reduce inequality can provide significant social and economic benefits. Previous research has provided deep insights into ways to achieve a balance between efficient resource allocation and fair redistribution through a wise tax system. The integration of these concepts in the

literature forms the basis for a comprehensive understanding of the role of efficiency in the fiscal tax context.

C. METHOD

This research methodology consists of three main approaches: normative law, literature study as a data collection method and case studies on implementing tax regulations. First, using a normative legal approach to analyze applicable tax regulations, focusing on the legal structure that regulates the collection and redistribution of tax revenues. Second, involving literature studies related to the concepts of fairness and efficiency in the tax context, to gain an in-depth understanding of the key elements that need to be evaluated in tax regulations. The final method involves case studies of the implementation of tax regulations in practice, exploring their impact on fairness and efficiency. The combination of these three approaches is expected to provide a comprehensive analysis of the current tax system, highlighting aspects that need to be evaluated to support the principles of fairness and efficiency in taxation.

D. RESULT AND DISCUSSION

1. Critical Analysis of Tax Regulations

The results of research on fairness in tax regulations in Indonesia reveal several findings that provide in-depth insight into the implementation of tax policies to achieve distributive justice and efficiency. This research finds that although there are steps to apply higher tax rates to higher economic groups, there are still challenges in closing loopholes that can be exploited to reduce the impact of distributive justice. There is still room for further improvements so that tax progressives can more effectively overcome economic inequality even though economic inequality has been reduced.

The research results also highlight the issue of tax fairness and find that although there are efforts to ensure fair tax contributions from all levels of society, there are still imperfections in the implementation of regulations and law enforcement. Some community groups may still have loopholes or opportunities to avoid taxes, which can harm the fairness and efficiency of the tax system.

Progressive taxes play an important role in reducing economic inequality in Indonesia by imposing tax rates that increase with income levels. Those with high incomes will be subject to higher tax rates compared to those in low-income categories through this system. Progressive taxes not only function as a source of state revenue, but also as an instrument of wealth redistribution that can reduce economic inequality (Silvestri, 2015; Wollner, 2014).

Progressive taxation makes a significant contribution to government revenues, enabling it to provide the public services and welfare programs necessary to improve people's quality of life. Second, by extracting more taxes from higher-income groups, progressive taxation effectively reduces economic inequality by providing additional resources to support lower-income groups through inclusive social and economic policies.

Progressive taxes can also provide incentives to stimulate inclusive economic growth, as entrepreneurs and individuals with high incomes may be more inclined to invest their resources back into society, creating jobs, and supporting sustainable economic development. The role of progressive tax is key in maintaining social stability and reducing economic inequality in Indonesia, in line with the government's efforts to achieve equitable and sustainable development, this is closely related to the principle of tax fairness. Tax fairness is an important principle in the tax system which aims to ensure fair contributions from all levels of society. This principle emphasizes that individuals and economic entities must pay taxes according to their economic capabilities. Those who can afford to pay more are expected to contribute more tax, while those in lower income categories are taxed less.

The government can achieve a proportional and fair distribution of the tax burden, avoiding excessive burdens on low-income groups through the application of the principle of tax fairness. The tax system can act as a tool to reduce economic inequality and increase social justice in this way. Tax fairness also creates a basis for trust in society in the tax system because citizens feel that their contribution is in line with their respective economic capabilities. The principle of tax fairness can provide incentives for inclusive economic growth because fair taxes can stimulate investment and consumption. Having fairness in the tax system can also increase tax compliance, reduce the potential for tax avoidance practices, and help create a stable and sustainable economic environment.

Taxpayers involved in transactions with parties who have special influence are required to apply the Principles of Business Fairness and Normality. Transactions that fall under special influence involve affiliated transactions and transactions between parties who do not have a special relationship. Still, the affiliated party of one or both parties to the transaction determines the transaction counterparty and the transaction price.

The Director General of Taxes has the authority to re-determine the amount of income and deductions to calculate the amount of income subject to tax if the Taxpayer: 1) Does not apply the Principles of Business Fairness and Normality; 2) Applying the Principles of Business Fairness and Normality but not by applicable regulations; and 3) Setting a transfer price that does not meet the Principles of Fairness and Business Standards.

Re-determination of the amount of income and deductions is carried out by determining the Transfer Price by the Principles of Fairness and Business Standards to calculate the amount of income subject to tax. This process uses certain methods. The difference between the transaction value, which is influenced by a special relationship which is not by the Principles of Fairness and Normality of Business and the transaction value, which is by these principles, is considered as an indirect profit distribution to affiliated entities, so it is considered as a dividend which is subject to Income Tax by statutory regulations. In the field of taxation, the laws governing income tax are Law Number 7 of 1983 concerning Income Tax (UU PPh) and Law

Number 6 of 1983 concerning General Provisions and Procedures for Taxation (UU KUP), which provides the legal basis for tax administration and enforcement.

Efficiency in tax regulations is a crucial aspect of maintaining justice and economic balance in a country. One of the main challenges that can threaten the efficiency of the tax system is the practice of tax avoidance. Tax evasion occurs when taxpayers use legal loopholes or complex financial schemes to reduce their obligations to pay taxes legally. These actions not only cost the country in terms of lost revenue but can also disrupt the efficiency of the tax system.

Information disclosure is an important factor in efforts to increase the efficiency of tax administration. Transparent information about tax policies, tax rates and tax practices will help encourage tax compliance, reduce opportunities for tax avoidance and build public trust in the integrity of the tax system. Efforts to increase the efficiency of tax administration also include the development of sophisticated information technology to facilitate monitoring and supervision of the implementation of tax regulations.

Strengthening international cooperation is also a key element. Countries can work together to overcome the problem of cross-border tax avoidance through the exchange of information and cross-border cooperation. A country can build a tax system that is efficient, fair and sustainable, creating an environment that supports balanced economic growth and provides benefits to society as a whole by understanding these challenges and taking proactive steps.

2. The Impact of Nonconformity on Fairness and Efficiency

One case study that reflects the impact of inconsistency on justice and efficiency in Indonesia is a tax evasion case involving a multinational company in the technology and media sector, namely TikTok Shop as e-commerce, a large company operating in the technology and media sector in Indonesia, using legal loopholes and complex financial schemes to move their profits to countries with lower tax rates. This practice causes these companies to pay far less tax in Indonesia compared to the profits they earn from their business activities in this country (Setiawan, 2018).

The Ministry of Finance (Kemenkeu) disclosed information regarding the tax status that TikTok must pay to the state. TikTok, as a social media and e-commerce platform, is in the spotlight because of its potential to threaten the survival of micro, small and medium enterprises (MSMEs) in Indonesia. Director of Potential, Compliance and Revenue at the Directorate General of Taxes (DJP) of the Ministry of Finance, Ihsan Priyawibawa, explained that TikTok has been registered as a value-added tax collector for Electronic Trading Via Systems (VAT PMSE). Since 2020, TikTok has been officially registered as a VAT collector, reporter and depositor of digital goods and services sold in Indonesia. Ihsan emphasized that the VAT charged by TikTok is limited to digital advertising services, not e-commerce transactions. However, Ihsan was unable to provide details of the total PMSE VAT that TikTok had paid to the Directorate General of Taxes, Ministry of Finance. The government also

plans to strengthen trade regulations in e-commerce through revisions to Minister of Trade Regulation No.50/2020.

These regulations include six points, including prohibiting social commerce from carrying out direct transactions and separating personal data from business activities. This regulation will regulate the list of imported products that are allowed to enter Indonesia, provide equal treatment between imported and domestic goods, prohibit e-commerce as a producer, and set a price limit for imported products below US$100 so that they are not sold e-commerce. Minister of Trade Zulkifli Hasan stated that the revised Minister of Trade Regulation No.50/2020 would soon be signed to take effect. The government will also take firm action against e-commerce that violates the provisions regarding imported products sold on their platforms.

The first impact of this mismatch is injustice; while these multinational companies gain huge profits from the Indonesian market, their contribution to the country's tax revenues becomes disproportionate. This creates inequities in tax charging, with some citizens and local businesses having to pay more to offset the state's revenue shortfall.

The second impact is inefficiency in tax revenue collection. As a result of tax evasion, the country loses resources that should be used for infrastructure development, education and health services. The government's inability to collect sufficient revenue can hinder economic growth and the overall welfare of society. Efforts to overcome tax discrepancies like this require increased cooperation between governments, tax authorities and international institutions. Changes to stricter tax policies, better supervision, and cross-border cooperation can help improve fairness and efficiency in the Indonesian tax system. These steps not only support the sustainability of state finances but also create a fairer and more just business environment for all stakeholders (Ahmed et al., 2023).

Cases of tax avoidance practices involving multinational companies in the technology sector in Indonesia have significant implications for fairness and efficiency in the context of fiscal taxes. The impact of this mismatch creates a dislocation between the economic contribution received by the company and the tax contribution that should be paid, with detrimental consequences for tax fairness and efficiency.

The transfer pricing practices used by these companies cause inequality in tax impositions in terms of fairness. Even though TikTok Shop benefits greatly from the Indonesian market and infrastructure, the tax contributions made do not reflect the profits earned. This creates inequities as companies contribute less to state resources, while local citizens and businesses may need to pay more to offset the state's shortfall in tax revenue.

It has an impact on losing tax revenue that can be used for development investment in terms of efficiency. Tax avoidance practices reduce the financial resources that governments would otherwise receive, which could then be used to support infrastructure, education, and healthcare projects. This lack of funding can hinder the government's ability to create a stable business environment and promote long-term economic growth. There needs to be a joint effort between the government,

tax authorities and international institutions to improve fiscal tax fairness and efficiency. Changes to stricter tax policies, increased transparency, and cross-border cooperation are the keys to overcoming the negative impact of tax avoidance practices on fairness and efficiency in the Indonesian tax system.

3. Recommendations for Improving the Fiscal Tax System

To improve the fiscal tax system, tax regulatory reform needs to focus on two main aspects: increasing transparency and adjusting tax rates and provisions. First of all, increasing transparency in tax regulations will provide great benefits for openness and public trust in the tax system. The government needs to adopt best practices in disclosing tax information, including providing information that is easier to understand about tax rates, tax calculation procedures, and the use of tax revenues for infrastructure development and public services. Actively involving the public in tax planning and decision-making can also increase transparency. Participatory mechanisms, such as public meetings, discussion forums, or online consultations, can be an effective means of hearing aspirations and direct input from the public regarding tax policy.

The second step is adjusting tax rates and provisions, which is an important step in tax reform. A thorough evaluation of applicable tax rates and tax provisions is necessary to ensure that the tax system is appropriate to current economic needs. These adjustments may involve changes to tax rates for certain groups, simplification of tax procedures, and review of tax incentives that may no longer be relevant or efficient.

These steps need to be accompanied by efforts to prevent tax avoidance and evasion practices through increased supervision and law enforcement. By combining increased transparency and adjustments to tax rates and provisions, tax regulatory reform can create a tax system that is fairer, more efficient and responsive to societal needs and economic growth.

In the context of improving the fiscal tax system, the active participation of the community and the role of the government is crucial, and most importantly, community participation in tax planning is an important step. The government can intensify outreach and education campaigns to the public about tax regulations, including the consequences and benefits of taxes. Involving the public in the tax planning process can create a better understanding of fiscal needs and priorities. The public can provide input on sectors that need to be supported and areas where taxes can be improved, creating a tax system that is more inclusive and meets shared needs (Rossikhina et al., 2018).

Another very crucial thing is that the government's role is necessary to create a fair and efficient tax environment. The government can consider reviewing and simplifying tax regulations, removing administrative obstacles, and adjusting tax rates to make them more balanced. Strict supervision and enforcement of tax laws also need to be implemented to prevent tax avoidance and evasion practices. The government can increase transparency in the management of tax funds, providing

clear reports to the public regarding the use of tax revenues for infrastructure development, education and social services (Wijaya, 2020). Active cooperation between the government and society is the key to building an effective and fair tax system. The government needs to open channels of communication with the public, encourage participation in tax discussions, and respond constructively to public feedback. Thus, this joint effort can create a more responsive tax system, support economic growth, and achieve social justice.

E. CONCLUSION

This research concludes that the fiscal tax law perspective plays a crucial role in realising justice and efficiency in the tax system. This research identifies several aspects that require deeper attention to improve tax effectiveness and fairness. Reforms in terms of transparency, accuracy of tax rates, and simplification of tax regulations are important steps to achieve this goal through critical analysis of applicable tax regulations. The conclusion of this research confirms that changes in fiscal tax law can make a positive contribution to creating a tax system that is fairer, more efficient and in line with the needs of the economy and society.

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