International Journal of Social and Education (INJOSEDU) e-ISSN: 3047-6151
Vol. 1 No. 4 July 2024, hal., 1090-1103

TAX AND DEVELOPMENT: EXAMINING THE ROLE OF TAXES IN ACCELERATING ECONOMIC GROWTH

Loso Judijanto *[1]
IPOSS Jakarta, Indonesia
losojudijantobumn@gmail.com

Wigianto Budiawan
Philippine Women's University (PWU) Doctoral program in Business Administration
wigiantobudiawan@gmail.com

Bambang Triyono
Universitas Jenderal Soedirman
bambang.triyono@unsoed.ac.id

Al-Amin
Universitas Airlangga, Surabaya, Indonesia
al.amin-2024@feb.unair.ac.id

Abstract

Taxes are mandatory contributions from citizens to the government that are used to finance development. Through effective tax collection, the government can allocate funds for infrastructure, education, health, and other public services. Appropriate, transparent, and fair tax policies can increase economic growth and support sustainable development, political stability, and international cooperation. The research method used in this study is literature. The results show that political stability and consistent government commitment to tax reform are essential. Public trust in tax funds and a much more educated culture are also important factors that increase public participation and compliance. In addition, international cooperation in information and law enforcement is also important to address global challenges, including tax evasion and transfer pricing.

Keywords: Tax, Development, Economic Growth.

Introduction

Taxes are one of the most important instruments of economic policy that influence economic development and growth. Taxes are the most important source of state revenue, used to fund various government programmes and projects to build infrastructure and education, health and social work. In other words, taxes play a major role in creating stable and sustainable economic conditions (Tan et al., 2022).

Taxes are the backbone of state revenues that are crucial for economic sustainability and growth. Taxes comprise the most important resource used by the government to finance several key sectors, such as infrastructure, education, health and

[1] Correspondence author.

other essential public services. Without such efforts to obtain sufficient taxes, the state will fail to fulfil some of the minimum public needs that must be met (Walettina & Anton, 2022). A proper structure of roads, harbours and airports, for example, is essential for economic activity and trade, which drives economic growth. Schools and universities to educate children and develop human insights that become quality human resources. As a result, the economy can remain competitive and will obtain proper development in the long run (Zhang et al., 2021).

Tax is also used as a source of state revenue, it is an excellent strategy to address inequality and redistribution of wealth in a particular country. This is done with fairness and proportional percentage affecting it. The government gets more money from the rich, low-income, and focussed on rural areas. It was a major step taken to strengthen social stability across the country (Yayman, 2021). Taxes are also used to support and develop the expected economy of the country. For example, high taxes are applied on liquor and cigarettes to reduce consumption and mitigate the effects. In other words, taxes are one of the ways countries can develop a stable, fair and viable economy (Zhou et al., 2020).

Taxes are also closely related to economic growth through a number of key mechanisms. First of all, tax revenues are earmarked for the government to undertake important public expenditures i.e. consumption such as investment in infrastructure, health, and education. Adequate infrastructure improves transport and logistics efficiency, while adequate health and education improve general labour efficiency (Fang et al., 2022). These, thus, directly help increase economic output, which contributes to economic growth. Therefore, adequate, as well as effective and efficient, tax policies in line with other markets can help create a favourable situation for economic growth by providing the necessary assets for significant and strategic consumer investments (Hysa et al., 2020).

Second, taxes also have an influence on the economic behaviour of individuals and firms. Certain tax incentives encourage investment in targeted government sectors, such as green technology that may contribute to long-term growth. However, high taxes also cause incentives to work, save, and invest to decline, which in turn slows down the economy. Thus, there is a balancing factor in formulating tax policy (Zulkarnaen et al., 2020). To ensure that the taxes obtained do not hinder a productive economy. So, in total, good tax policy is among the most powerful factors in terms of accelerating sustainable economic growth.

However, while the role of taxation in economic development is widely recognised, the implementation of effective tax policies still faces many challenges. For example, low levels of tax compliance, inefficient tax administration, and corruption and misuse of tax funds can hinder the effectiveness of taxation in promoting economic growth (Sharif et al., 2023). In addition, inappropriate tax policy design can distort the

economy and reduce incentives for investment and productive economic activities (Mpofu, 2022).

Some find that high taxes reduce work, savings and investment incentives. Others find that taxes redeployed in productive sectors, particularly infrastructure and education, provide long-term incentives for economic growth. This is why it is important to study how tax policies can be designed and implemented to support economic development (Celikay, 2020).

This research aims to explore whether and how taxes can accelerate economic growth through a literature review covering economic theories, empirical findings, and best practices in the international market. Hopefully, by understanding the mechanisms and conditions that strengthen or weaken the positive impact of taxes on economic development, this paper will be able to provide better recommendations for sustainable tax policies.

Research Methods

The study conducted in this research uses the literature research method. Literature research is a systematic approach to identifying, evaluating, and interpreting the results of existing research on a particular topic. The data collection method consists of books, journals and other documents related to this type of research. This method is very important to understand the research context, identify knowledge gaps, and formulate new hypotheses or research questions. (Sanusi, 2015); (Wekke, 2020); (Syafril & Erlina, 2018).

Results and Discussion

Definition and Basic Concept of Tax

Taxes are mandatory contributions paid by citizens to the state in accordance with the law to finance government expenditures to carry out government and development functions. Taxes do not provide direct rewards to taxpayers, but are used to provide public services such as infrastructure, education, health, security, and social welfare, so that the benefits can be widely felt by the community (Mpofu, 2022).

One other classification is based on its nature. By nature, taxes can be divided into direct taxes and indirect taxes. Direct taxes are taxes that taxpayers pay directly to the state and cannot be imposed on others. Examples are income tax (PPh) and land and building tax (PBB). Indirect taxes are taxes levied on goods and services and can be transferred to the buyer. Examples are Value Added Tax and Import Duty. In addition, taxes can also be classified based on the collecting agency, namely federal taxes and local taxes (Dogan et al., 2023). Federal taxes are taxes levied by the central government and used to generate state expenditure, such as Income Tax (PPh) and Value Added Tax (VAT). In contrast, local taxes are taxes levied by local governments and used to finance

local needs and programmes. Local taxes include Motor Vehicle Tax and Hotel and Restaurant Tax which are used by local governments for development, as well as public services in their respective regions (Wolde-Rufael & Mulat-Weldemeskel, 2021).

Tax classification can also be seen in terms of the tax object, namely subjective tax and objective tax. Subjective taxes pay attention to the personal conditions of taxpayers, such as economic and social conditions, an example is income tax (PPh) which takes into account personal or corporate income. In contrast, objective tax does not take into account the personal condition of the taxpayer but focuses more on the goods or objects subject to tax, such as land and building tax (PBB) which is levied based on the value of land and buildings. This classification helps understand how taxes are organised and how tax obligations are imposed on individuals and companies (Mallick, 2021).

The Effect of Taxes on Economic Growth

Taxation plays a very important role in the economic growth of a country. Taxes serve as the main source of government revenue and are used to fund various public projects such as infrastructure, education, health and security (Adhikari, 2020). Infrastructure investment increases economic efficiency by improving transport and communication, thereby enhancing national productivity and competitiveness. At the same time, funding education and health creates high-quality human resources that can drive innovation and long-term economic growth (Khan et al., 2021).

However, taxes can also have a negative impact without proper regulation. Extremely high tax rates can remove incentives from individuals and companies to work harder and invest. As a result, in some cases, it can slow down innovation and lower productivity, ultimately having a negative effect on economic growth. So, it is necessary to strike a balance between reasonable tax rates and the need to make government revenue a condition for a good business environment (Wang & Zhang, 2020).

In addition, complicated tax procedures can create an additional burden for businesses, especially for small and medium-sized enterprises. It can also disrupt operations and reduce business productivity as it forces business people to waste a lot of time on complicated guidance (Todaro & Smith, 2020). In contrast, an easy and transparent tax system can help improve compliance across the entire population of firms and ensure more investment. Therefore, tax reforms aimed at making procedures simpler and lowering supervision costs can easily support economic growth (Hanif et al., 2020).

Overall, the effect of taxes on economic growth is two-sided. On the one hand, adequate tax revenue is essential for financing development and social welfare. On the other hand, poor tax rates and administrative systems can hinder economic activity (Liu

et al., 2020). Therefore, tax policy should be designed in such a way that it can generate sufficient revenue without hindering economic growth. The government needs to continuously evaluate its tax system to ensure that the policies remain relevant and effective in promoting sustainable economic growth (Yu et al., 2021).

As mentioned, since tax revenue is the government's largest source of funds, it is crucial in funding public infrastructure, education, health and security, each of which contributes positively to economic growth. However, on the other hand, too high taxes can reduce the incentive for individuals and companies to work hard and invest, and increase the operational workload, especially for economic growth (Shahzad, 2020). Therefore, in order to overcome the adverse impacts and utilise the tax potential to the fullest, it is imperative for the government to create a balance in its tax policy. Reasonable tax policies, simple and transparent administrative systems, and continuous tax reforms are necessary to achieve this goal. With this, an effective tax policy can support economic growth in a way that does not limit the resources generated, but only spends the funds that are urgently needed.

The Role of Taxes in Economic Growth

Tax revenues have a significant direct impact on the country's income and are a major source for the Indonesian government and other governments around the world in paying for the development of other sector programmes. The government uses tax revenues to allocate money to pay for infrastructure development, meaning roads, bridges and other public facilities that impact economic activity, as well as more effective child protection so that they become a more empowered generation in the future (Hassan et al., 2020).

Reduced tax revenues make it difficult for governments to meet the basic needs of the population and pay for key development programmes. Taxes also enable governments to finance essential public services such as education, tourism development programmes and others. The revenue generated helps the government build schools, hospitals, health centres, and ensure those services are fully available and affordable for everyone. These investments help improve the rank of life and provide a better start for children to grow, while helping to develop human resources that play a major role in economic growth (Khaddage-Soboh et al., 2023).

Revenue from taxes can assist the government in running its programmes. The government has the responsibility and obligation to provide all citizens with full access to available resources and services. Tax revenues help the government to be accountable for this commitment by helping to transfer taxes to the lower incomes and assets of society (Rafique et al., 2022).

The government can provide social assistance to poor families, pensions to the elderly, and assistance to people who have lost their jobs, among others. Tax revenue, thus, assists the government in re-establishing a fair distribution of wealth and

controlling the level of socioeconomic disparities in society (Trusova et al., 2020). This, in the long run, helps the government in achieving social stability, creating a more inclusive society, as well as economic growth. In addition to social and development benefits, tax revenue provides fiscal flexibility to the government (Chugunov et al., 2021).

On the other hand, tax revenues can be used by the government to fund innovation and research, which are aspects of national technology and competitiveness. Innovation based on research and development investment can make the country's productivity and wealth increase (Thanh & Canh, 2020). In addition, taxes can also be used to support innovation and small and medium-sized enterprises, this creates many new jobs and a lot of income generation that makes the economy bigger and bigger. Therefore, the government runs taxes to increase and improve national technological growth (Petrunenko et al., 2023).

Finally, the government can build stability and long-term sustainability, assuming that the government's tax revenue can fund the deficit and public debt in a way that is better than the burden of external debt and taxes. That makes the country achieve balance and minimise the risk of its fiscal and economic cases. With good fiscal management, with a variety of revenue sources and emerging taxes, the government can achieve everything, plan as much as possible with the given economic conditions and make investors and the public more trusting (Li et al., 2020).

Then, taxes also have an indirect impact on the level of investment in the economy. Optimal taxes can create a conducive business environment that incentivises firms to invest. For example, tax incentives, such as tax holidays or tax deductions for strategic sectors, are enough to encourage firms to increase investment in R&D or open new factories (Shayanmehr et al., 2023). These investments, in turn, can create jobs and increase productivity, accumulating rapid costs and promoting sustainable economic growth. That is why, it is possible to say that with tax policy, capital flows are directed to the sectors where they are needed and the strongest and largest projects and brains are strengthened, which improves the economic foundations of these sectors may encourage innovation (Khastar et al., 2020).

Meanwhile, the indirect impact of taxes can also be seen from people's consumption patterns. For example, income tax has a significant influence on consumer purchasing power. If the income tax burden is too high, then people's purchasing power may decrease, which in turn can also reduce consumption levels. Conversely, the government can also use tax cuts or tax credits to increase people's disposable income (Doğan et al., 2022). The government can also influence consumption by reducing the amount of Value Added Tax or VAT on basic goods or other essential services, making them more affordable to the public. Intensification of domestic consumers will boost economic growth and stimulate economic growth and help keep the economic cycle turning (Jiang et al., 2022).

In addition, the indirect impact of taxes on several aspects, namely investment and consumption, helps strengthen the multiplier effect in the economy. For instance, when one of them is given tax incentives to encourage investment formation, the effect of this change not only attracts new job creators, but also inspires the re-wilding of workers' income (Ghazouani et al., 2021). As this income is in turn consumed, the demand for various goods and labour practices increases, encouraging firms to acquire additional production and investment. A similar occurrence happens in the case of consumers, where a tax is given to the market which fuels consumers, resulting in increased demand for various products and services. All this generates generation after generation, which stimulates growth in every sector of the economy and makes a new wave of growth to trigger sustainable vegetation (Rum & KUSUMAWARDANI, 2020). Thus, the impact of taxes provided through investment and consumption affects the stability and dynamics of economic growth in the vehicle.

Thus, the indirect impact of taxes on investment and consumption is an important factor in paving the way for balanced economic growth. Socialising tax policies can create incentives for investors to invest in the most productive sectors, and income taxation policies that are not entirely equitable, where the tax burden is minimised across the income spectrum, and the management of taxes and VAT value-added tax, can without a doubt increase purchasing power and, thus, increase consumption.

The multiplier effect generated by increased investment and consumption increases the momentum of economic growth, creates new jobs, and encourages capital flows in various fields. Therefore, smart tax policies not only optimise state revenue but also support fiscal stability and long-term economic prosperity. The government needs to continuously monitor and adjust tax policies to anticipate economic challenges and maximise benefits for society as a whole.

Tax Mechanism in Support of Economic Development

Tax mechanisms play an important role in supporting economic development through various channels. First, tax revenue can provide the government with much-needed financial resources to finance development programmes. The funds can be allocated for infrastructure development, such as roads, bridges, and other public facilities (Arnold, 2023). In doing so, infrastructure improves economic efficiency and productivity. Appropriate roads automatically reduce logistics costs and open up access to wider markets, the latter of which boosts economic growth as a whole (Bashir et al., 2022).

Second, tax policy can be formulated in such a way as to incentivise certain sectors of the economy. For example, the Government may waive taxes for new industries or factories that have a certain strategic potential, an incentive that yields good results in the way of investment from home. Tax policy, therefore, allows the

government to allocate investment in sectors where it will boost competitiveness and economic resilience (Martyniuk et al., 2024).

Tax revenue can also be used to create more equitable government support. For example, in the case of progressive taxation where individuals with higher incomes are subject to higher taxes. The additional revenue from this group can be diverted to the needy group to a large extent. This can be used to finance health, education, and other social assistance programmes that require additional funds. The overall quality of society is improved in this way as better availability of basic services will increase one's productivity and economic contribution (Audretsch et al., 2022).

Based on all the above arguments, it can be concluded that the use of the tax system as an effective economic regulatory tool can have significant effects on various sectors of the economy and society and help achieve various macroeconomic policy objectives. Finally, the effective use of tax mechanisms allows the government to control and address various negative impacts of economic externalities. For example, environmental taxes are about minimising the negative effects of industry on ecosystems by placing an additional burden on companies that have a high carbon impact. Similar taxes on harmful products, such as cigarettes and alcohol, can reduce consumption and, consequently, their negative influence on public health and health costs. Thus, taxes generate multiple ways of generating income, not just a source of state revenue, but an economic and social regulatory mechanism.

Factors Affecting Tax Effectiveness

Tax policy design as it reflects tax effectiveness. Clear, transparent, and simple policies will be easier and cheaper to implement and observe. Terminals that formulate tax policies in accordance with administrative capacity and taxpayer compliance are induced with discipline. In contrast, complex rules and high legal imprecision make rules unclear and high cost to implement (Sadiq et al., 2021). Uncertain laws will increase compliance costs and refocusing or will encourage evasion behaviour or even tax evasion. As a result, well-structured policies play an important role in providing efficient and fair taxation (He et al., 2021).

In addition to the material factors of the first part, the structure of the economy and the level of taxpayer compliance are also important in tax effectiveness. In an economy that relies largely on the informal sector, as many developing countries, it is almost impossible to recognise and collect the entire amount of income from all economic actors (Ade & Festus, 2020). Therefore with constant tax intensity leads to oppotunistic tax practices and laws by individuals. However, the level of taxpayer compliance in determining effectiveness. This can be achieved through education and tax awareness as well as the application of the law. The government offers encouragement by providing incentives and also applies reliable penalties for those who break the law of the land.

Technology and infrastructure also influence tax effectiveness. The use of information technology and digital systems in tax administration also allows for the reduction of inputting and reporting of the same. It also simplifies the reporting process, payment system and one-stop in annual reporting and tax payment (Esen et al., 2021). Countries using integrated and modernised tax systems can also improve the traceability of all financial transactions. This reduces the risk of fugitive and tax evasion. Technology upgrades and human resource training are also important to improve service quality and oversight, and ultimately, tax effectiveness (Jacob, 2022).

Second, the political environment and government policies affect tax effectiveness. Political stability and a strong government commitment to tax reform enable this tax interrelated authoritarianism to be mutually effective. Political relations to eradicate corruption in tax institutions and transparency in the use of it are very important. The more tax revenue from citizens, the more taxes are expected to be complied with (Ojha et al., 2020).

In addition, social and cultural factors also play an important role in determining tax effectiveness. Social norms, ethics, and people's perceptions of tax obligations can influence taxpayer behaviour (Kamal et al., 2021). In some cultures, taxes may be considered a high moral obligation, while in others, there may be a tendency to avoid or reduce tax payments. These attitudes and perceptions can be shaped through public education and campaigns that explain the importance of taxes in national development. Meanwhile, people who have a high level of tax literacy tend to be more compliant and understand their rights and obligations as taxpayers (Fang et al., 2022).

Finally, support from international institutions and cooperation between countries also contribute to tax effectiveness. In the era of globalisation, the mobility of capital and people creates new challenges in tax collection. International cooperation in information exchange and policy coordination can help in addressing issues such as tax avoidance through transfer pricing and tax havens. International organisations such as the OECD also play a role in setting standards and providing best practices for countries in formulating and implementing effective tax policies. This cross-country support ensures that the tax system can adapt to the changing dynamics of the global economy.

Conclusion

Tax is one of the key elements that can accelerate economic growth. With proper and effective tax collection, the government can collect the concurrent funds needed to build the foundation for economic growth and a better world of work. The government can get funds for infrastructure projects, education, health, and other services. If the government uses these funds properly, it can ensure that the investment environment is conducive, productivity increases, and creativity is able to play out in such a way that they can create a bigger economy. To achieve this, taxes must be levied

in an effective and proportionate manner. One factor that influences this is policy design. Good policies that are transparent, fair, and responsive to service strengths and social conditions can increase compliance and limit evasion. International co-operation in information exchange and tax law enforcement helps countries address global tax challenges, ensuring that taxes can be an effective instrument in accelerating economic growth and sustainable development.

References

Ade, O., & Festus, A. (2020). Personal Income Tax and infrastructural development in Lagos State, Nigeria. *Journal of Finance and Accounting*, *Query date: 2024-07-13 15:34:08*. https://www.researchgate.net/profile/Folajimi-Adegbie/publication/354665314_Personal_Income_Tax_and_Infrastructural_Development_in_Lagos_State_Nigeria/links/6251955e4f88c3119cecbb39/Personal-Income-Tax-and-Infrastructural-Development-in-Lagos-State-Nigeria.pdf

Adhikari, B. (2020). Does a value-added tax increase economic efficiency? *Economic Inquiry*, *Query date: 2024-07-13 15:34:08*. https://doi.org/10.1111/ecin.12847

Arnold, B. (2023). *International tax primer*. torrossa.com. https://www.torrossa.com/it/resources/an/5628925

Audretsch, D., Belitski, M., Chowdhury, F., & ... (2022). Necessity or opportunity? Government size, tax policy, corruption, and implications for entrepreneurship. *... Business Economics*, *Query date: 2024-07-13 15:34:08*. https://doi.org/10.1007/s11187-021-00497-2

Bashir, M., Ma, B., Bashir, M., Radulescu, M., & ... (2022). Investigating the role of environmental taxes and regulations for renewable energy consumption: Evidence from developed economies. *Economic Research ...*, *Query date: 2024-07-13 15:34:08*. https://hrcak.srce.hr/file/435668

Celikay, F. (2020). Dimensions of tax burden: A review on OECD countries. *Journal of Economics, Finance and Administrative ...*, *Query date: 2024-07-13 15:34:08*. http://www.scielo.org.pe/scielo.php?script=sci_arttext&pid=S2077-18862020000100027

Chugunov, I., Pasichnyi, M., Koroviy, V., & ... (2021). Fiscal and monetary policy of economic development. *... Development*, *Query date: 2024-07-13 15:34:08*. http://ojs.ecsdev.org/index.php/ejsd/article/view/1153

Doğan, B., Chu, L., Ghosh, S., Truong, H., & ... (2022). How environmental taxes and carbon emissions are related in the G7 economies? *Renewable Energy*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0960148122000878

Dogan, E., Hodžić, S., & Šikić, T. (2023). Do energy and environmental taxes stimulate or inhibit renewable energy deployment in the European Union? *Renewable Energy*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0960148122017499

Esen, Ö., Yıldırım, D., & Yıldırım, S. (2021). Pollute less or tax more? Asymmetries in the EU environmental taxes–Ecological balance nexus. *Environmental Impact*

Assessment Review, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0195925521001128

Fang, W., Liu, Z., & Putra, A. (2022). Role of research and development in green economic growth through renewable energy development: Empirical evidence from South Asia. *Renewable Energy*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0960148122005936

Ghazouani, A., Jebli, M., & Shahzad, U. (2021). Impacts of environmental taxes and technologies on greenhouse gas emissions: Contextual evidence from leading emitter European countries. *Environmental Science and Pollution …*, *Query date: 2024-07-13 15:34:08*. https://doi.org/10.1007/s11356-020-11911-9

Hanif, I., Wallace, S., & Gago-de-Santos, P. (2020). Economic growth by means of fiscal decentralization: An empirical study for federal developing countries. *Sage Open*, *Query date: 2024-07-13 15:34:08*. https://doi.org/10.1177/2158244020968088

Hassan, M., Oueslati, W., & Rousselière, D. (2020). Environmental taxes, reforms and economic growth: An empirical analysis of panel data. *Economic Systems*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S093936251830400X

He, P., Ya, Q., Chengfeng, L., Yuan, Y., & ... (2021). Nexus between environmental tax, economic growth, energy consumption, and carbon dioxide emissions: Evidence from China, Finland, and Malaysia based on a …. *… Markets Finance and …*, *Query date: 2024-07-13 15:34:08*. https://doi.org/10.1080/1540496X.2019.1658068

Hysa, E., Kruja, A., Rehman, N., & Laurenti, R. (2020). Circular economy innovation and environmental sustainability impact on economic growth: An integrated model for sustainable development. *Sustainability*, *Query date: 2024-07-13 15:34:08*. https://www.mdpi.com/2071-1050/12/12/4831

Jacob, M. (2022). Real effects of corporate taxation: A review. *European Accounting Review*, *Query date: 2024-07-13 15:34:08*. https://doi.org/10.1080/09638180.2021.1934055

Jiang, S., Tan, X., Hu, P., Wang, Y., Shi, L., Ma, Z., & ... (2022). Air pollution and economic growth under local government competition: Evidence from China, 2007–2016. *Journal of Cleaner …*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0959652621043961

Kamal, M., Usman, M., Jahanger, A., & Balsalobre-Lorente, D. (2021). Revisiting the role of fiscal policy, financial development, and foreign direct investment in reducing environmental pollution during globalization mode …. *Energies*, *Query date: 2024-07-13 15:34:08*. https://www.mdpi.com/1996-1073/14/21/6968

Khaddage-Soboh, N., Safi, A., Rasheed, M., & Hasnaoui, A. (2023). Examining the role of natural resource rent, environmental regulations, and environmental taxes in sustainable development: Evidence from G-7 economies. *Resources Policy*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0301420723007821

Khan, I., Hou, F., Irfan, M., Zakari, A., & Le, H. (2021). Does energy trilemma a driver of economic growth? The roles of energy use, population growth, and financial development. *Renewable and Sustainable …*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S1364032121004469

Khastar, M., Aslani, A., & Nejati, M. (2020). How does carbon tax affect social welfare and emission reduction in Finland? *Energy Reports*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S2352484719302690

Li, X., Cai, G., & Luo, D. (2020). GDP distortion and tax avoidance in local SOEs: Evidence from China. *International Review of Economics & Finance*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S1059056020301556

Liu, D., Xu, C., Yu, Y., Rong, K., & Zhang, J. (2020). Economic growth target, distortion of public expenditure and business cycle in China. *China Economic Review*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S1043951X19301348

Mallick, H. (2021). Do governance quality and ICT infrastructure influence the tax revenue mobilisation? An empirical analysis for India. *Economic Change and Restructuring*, *Query date: 2024-07-13 15:34:08*. https://doi.org/10.1007/s10644-020-09282-9

Martyniuk, V., Antonov, L., Jakimiec, D., & ... (2024). Market Responses of Consumers and Organizations to Taxation in the Context of Managerial Decision-Making Process. *… PAN Oddział w …*, *Query date: 2024-07-13 15:34:08*. https://ojs.academicon.pl/tkppan/article/view/8567

Mpofu, F. (2022). … 4.0 in financial services: Mobile money taxes, revenue mobilisation, financial inclusion, and the realisation of sustainable development goals (SDGs) in Africa. *Sustainability*, *Query date: 2024-07-13 15:34:08*. https://www.mdpi.com/2071-1050/14/14/8667

Ojha, V., Pohit, S., & Ghosh, J. (2020). Recycling carbon tax for inclusive green growth: A CGE analysis of India. *Energy Policy*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0301421520304353

Petrunenko, I., Lavrov, R., Kuybida, V., & ... (2023). Fiscal Policy of Economic Development: Comparative Characteristics of Ukraine and Poland. *Design, Construction …*, *Query date: 2024-07-13 15:34:08*. https://www.researchgate.net/profile/Maksym-Slatvinskyi/publication/371191878_Fiscal_Policy_of_Economic_Development_Comparative_Characteristics_of_Ukraine_and_Poland/links/65cd27801bed776ae35f4a8d/Fiscal-Policy-of-Economic-Development-Comparative-Characteristics-of-Ukraine-and-Poland.pdf

Rafique, M., Fareed, Z., Ferraz, D., Ikram, M., & Huang, S. (2022). Exploring the heterogenous impacts of environmental taxes on environmental footprints: An empirical assessment from developed economies. *Energy*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0360544221020016

Rum, M., & KUSUMAWARDANI, A. (2020). Industrial growth and environmental resource toward the tax potential: A case study in South Sulawesi Province. *… of Asian Finance, Economics and …*, *Query date: 2024-07-13 15:34:08*. https://koreascience.kr/article/JAKO202029062616352.page

Sadiq, M., Usman, M., Zamir, A., Shabbir, M., & ... (2021). Nexus between economic growth and foreign private investment: Evidence from Pakistan economy. *Cogent Economics & …*, *Query date: 2024-07-13 15:34:08*. https://doi.org/10.1080/23322039.2021.1956067

Sanusi, I. (2015). Menjembatani Penelitian Kualitatif dan Kuantitatif. *Jurnal Ilmu Dakwah*, *4*(13), 409–409. https://doi.org/10.15575/jid.v4i13.400

Shahzad, U. (2020). Environmental taxes, energy consumption, and environmental quality: Theoretical survey with policy implications. *Environmental Science and Pollution Research*, *Query date: 2024-07-13 15:34:08*. https://doi.org/10.1007/s11356-020-08349-4

Sharif, A., Kocak, S., Khan, H., Uzuner, G., & Tiwari, S. (2023). Demystifying the links between green technology innovation, economic growth, and environmental tax in ASEAN-6 countries: The dynamic role of green energy and … . *Gondwana Research*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S1342937X22003239

Shayanmehr, S., Radmehr, R., Ali, E., & ... (2023). How do environmental tax and renewable energy contribute to ecological sustainability? New evidence from top renewable energy countries. *… Development & …*, *Query date: 2024-07-13 15:34:08*. https://doi.org/10.1080/13504509.2023.2186961

Syafril, S., & Erlina, N. (2018). *Menyiapkan Protokol Interview, Memilih Informan dan Melakukan Probing dalam Penelitian Kualitatif*. *Query date: 2024-05-25 20:59:55*. https://doi.org/10.31219/osf.io/pvsh3

Tan, Z., Wu, Y., Gu, Y., Liu, T., Wang, W., & Liu, X. (2022). An overview on implementation of environmental tax and related economic instruments in typical countries. *Journal of Cleaner Production*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0959652621038658

Thanh, S., & Canh, N. (2020). Fiscal decentralization and economic growth of Vietnamese provinces: The role of local public governance. *… of Public and Cooperative Economics*, *Query date: 2024-07-13 15:34:08*. https://doi.org/10.1111/apce.12255

Todaro, M., & Smith, S. (2020). *Economic development*. books.google.com. https://books.google.com/books?hl=en&lr=&id=UeksEAAAQBAJ&oi=fnd&pg=PT22&dq=taxes+development+the+role+of+taxes+in+accelerate+economic+growth&ots=kgvcsAPB_E&sig=hvWDLj1AxjrHwPh09mKjS8_Z_q4

Trusova, N., Tanklevska, N., & ... (2020). Financial provision of investment activities of the subjects of the world industry of tourist services. *Journal of …*, *Query date: 2024-07-13 15:34:08*. https://journals.aserspublishing.eu/jemt/article/view/5214

Walettina, S., & Anton, A. (2022). ANALYSIS THE EFFECT OF TAX POLICY, TAX AMNESTY PROGRAMME, ECONOMIC GROWTH, INFLATION AND INDIVIDUAL TAXPAYER COMPLIANCE ON TAX … . *International Conference on …*, *Query date: 2024-07-13 15:34:08*. https://ejournal.pelitaindonesia.ac.id/ojs32/index.php/ICOBIMA/article/view/2744

Wang, Q., & Zhang, F. (2020). Does increasing investment in research and development promote economic growth decoupling from carbon emission growth? An empirical analysis of BRICS … . *Journal of Cleaner Production*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0959652619347237

Wekke, I. S. (2020). *Desain Penelitian Kualitatif*. *Query date: 2024-05-25 20:59:55*. https://doi.org/10.31219/osf.io/4q8pz
Wolde-Rufael, Y., & Mulat-Weldemeskel, E. (2021). Do environmental taxes and environmental stringency policies reduce CO2 emissions? Evidence from 7 emerging economies. *Environmental Science and …*, *Query date: 2024-07-13 15:34:08*. https://doi.org/10.1007/s11356-020-11475-8
Yayman, D. (2021). Blockchain in taxation. *Journal of Accounting and Finance*, *Query date: 2024-07-13 15:34:08*. https://articlearchives.co/index.php/JAF/article/view/338
Yu, H., Liao, L., Qu, S., Fang, D., Luo, L., & Xiong, G. (2021). Environmental regulation and corporate tax avoidance: A quasi-natural experiments study based on China's new environmental protection law. *Journal of Environmental …*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0301479721012226
Zhang, D., Mohsin, M., Rasheed, A., Chang, Y., & ... (2021). Public spending and green economic growth in BRI region: Mediating role of green finance. *Energy Policy*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0301421521001257
Zhou, B., Zeng, X., Jiang, L., & Xue, B. (2020). High-quality economic growth under the influence of technological innovation preference in China: A numerical simulation from the government financial perspective. *Structural Change and Economic …*, *Query date: 2024-07-13 15:34:08*. https://www.sciencedirect.com/science/article/pii/S0954349X20300035
Zulkarnaen, W., Erfiansyah, E., Syahril, N., & ... (2020). Comparative study of tax policy related to COVID-19 in ASEAN countries. *International Journal of …*, *Query date: 2024-07-13 15:34:08*. https://www.academia.edu/download/90265696/8548-Article_20Text-14871-1-10-20200519.pdf