



RESEARCH ARTICLE

# Theoretical Review of the Subjects and Objects of Income Tax and Value Added Tax in Indonesia

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## Abstract

The tax system is the main pillar of state financing as well as an instrument for creating social justice and sustainable economic development. This study aims to examine in depth the concept of tax subjects and objects in Income Tax (PPh) and Value Added Tax (PPN), and to compare the fundamental differences between the two in terms of regulation, implementation, and contribution to state revenue. Using a descriptive qualitative approach through literature study and content analysis, this study synthesizes data from laws and regulations, scientific journals, and official institutional reports. The results of the study show that PPh focuses on income received by individuals or corporate entities, while VAT is imposed on the consumption of goods and services without distinguishing between consumers. The PPh collection system is direct, while VAT is indirect through business actors. Although it adheres to the principle of self-assessment, the implementation of the tax system still faces challenges in the form of low tax literacy and voluntary compliance. In addition, the development of the digital economy, cross-border transactions, and tax avoidance practices require regulatory adaptation and strengthening of supervision. This study emphasizes the importance of synchronizing tax theory, fiscal policy, and administrative capacity to respond to global dynamics. The main contribution lies in the development of a subject- and object-based tax analysis framework and policy implications for the government, academics, and business actors in designing a fair, efficient, and sustainable taxation system.

**Keyword:** Tax Subject, Tax Object, Value Added Tax

## Introduction

Tax is the main instrument in state financing that supports development and public services. Among the various types of taxes, Income Tax (PPh) and Value Added Tax (PPN) occupy a strategic position due to their significant contribution to state revenues and their influence in creating fiscal balance.

As part of efforts to improve the national taxation system, the government has established various new policies, one of which is through the Law on Harmonization of Tax Regulations (UU HPP). In this context, understanding the concept of tax subjects and objects is crucial so that taxpayers can fulfill their obligations in accordance with applicable provisions and support the optimization of state revenues.

The theoretical concepts regarding the subjects and objects of income tax and VAT have different legal characteristics and collection mechanisms. PPh subjects include individuals and entities that earn income, as regulated in the PPh Law, while the objects include various sources of income such as salaries, dividends, interest, and rent. However, low tax literacy and weak understanding of the self-assessment system are often the main obstacles in tax collection practices (Krisanti & Diatmika, 2023; Febiola & Hasnawati, 2024).

On the other hand, VAT is imposed on the consumption of goods and services, with the main subject being Taxable Entrepreneurs (PKP). The challenges of implementing VAT are especially visible in digital transactions and e-commerce which are difficult to detect and have not been fully accommodated in the current taxation system (Faizah & Edy, 2024). Research by Wijaya et al. (2024) emphasized that the complexity of VAT administration requires strict procedural adjustments by business actors in order to remain compliant with regulations.

The impact of tax policies on the economy also cannot be ignored. Changes in income tax and VAT rates can affect Gross Domestic Product (GDP) and investment, as stated by Agustina and Hartono (2022). In this context, policy formulation must consider the balance between optimizing revenue and inclusive economic growth.

Law No. 7 of 2021 sets the VAT rate at 11% and removes several exceptions in order to expand the tax base (Djufri, 2022). Hendo and Marfiana (2024) noted that this policy can encourage increased compliance and efficiency of collection, especially in the digital trade sector. However, Liyana (2021) reminded that increasing VAT rates also risks reducing aggregate economic growth and worsening the welfare of low-income people.

In the context of literacy and participation, tax education plays an important role. The younger generation's understanding of VAT is a strategic factor in creating a tax-conscious society (Febriana et al. in Sustiyo, 2022). Tax digitalization must also be accompanied by increased transparency and accountability to close the gap for tax leakage.

According to Gultom et al. (2022), a clear and fair tax system can increase compliance. For this reason, synergy between the government, taxpayers, and the community needs to be built in order to create a credible and sustainable tax system.

Thus, a deep understanding of the subjects and objects in PPh and VAT is not only important from a legal perspective, but also as a foundation for fiscal policies that are responsive to the dynamics of the digital economy. Through the active role of all stakeholders, as well as the support of education and technology, the tax system in Indonesia is expected to be able to transform to be fairer, more adaptive, and more effective in responding to the needs of the wider public.

The taxation system in Indonesia, especially related to Income Tax and VAT, is complex both theoretically and practically. The differences in the characteristics of the two types of taxes, coupled with low taxpayer compliance and the challenges of the digital economy, give rise to various issues that need to be studied. This research focuses on four main issues: the inconsistent understanding and application of the concepts of tax subjects and objects; fundamental differences in the mechanisms for collecting Income Tax and VAT; obstacles in the application of the self-assessment principle; and new challenges due to digitalization and cross-border

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transactions that complicate the detection of tax obligations and avoidance. This research is expected to contribute to various stakeholders in the taxation system. For the government, the results of the study can be input in formulating more targeted policies to increase tax compliance and revenue. For taxpayers and business actors, this research provides a practical understanding of the rights, obligations, and mechanisms of Income Tax and VAT to support more efficient tax compliance and management. Meanwhile, for academics, this research enriches the literature and can be used as a reference in developing tax studies that are relevant to the dynamics of national tax policies and practices. Overall, this research aims to strengthen public understanding and support the formation of a taxation system that is fairer, more efficient, and more adaptive to economic and technological developments.

## Method

This study uses a descriptive qualitative approach that aims to describe and analyze taxation phenomena systematically based on theoretical and regulatory understanding. The method used is library research, namely the collection and processing of data sourced from official written documents and related scientific literature. The analysis technique applied is content analysis, with stages including identifying the main themes in documents and literature, mapping the relationship between concepts, and synthesizing theory and practice. The analysis is carried out systematically to reveal an in-depth understanding of the concept of tax subjects and objects, a comparison of PPh and PPN mechanisms, and the challenges of contemporary tax policies.

To ensure the quality and validity of the data, the following source validity criteria are used:

1. academic credibility of the references used (e.g. accredited journals and official regulations),
2. relevance of the source content to the research focus,
3. up-to-dateness of information, especially on aspects of the latest tax regulations and practices, and
4. diversity of perspectives, both from academics, practitioners, and regulators, so that the analysis results are more objective and comprehensive.

## Results and Discussion

### Fundamental Differences Between Income Tax and Value Added Tax

The Indonesian tax system recognizes various types of taxes with different characteristics. Among the types of taxes that contribute most significantly to state revenue are Income Tax (PPh) and Value Added Tax (PPN). Although both function as fiscal instruments, they have fundamental differences in terms of tax base, collection mechanism, and taxable objects.

#### Taxation Base

The most fundamental difference between Income Tax and VAT lies in their taxation bases:

1. Income Tax is based on income or earnings (income-based), which reflects the economic capacity of the taxpayer. The principle used is ability to pay, where those who earn higher incomes are taxed more, especially through a progressive rate structure (for individuals).
2. VAT, on the other hand, is based on consumption (consumption-based). This tax is imposed on the consumption of goods and services by end consumers, regardless of income level. The principle used is value added, namely tax is imposed at each stage of production or distribution on the added value created.

#### Collection Mechanism

In terms of collection mechanism, Income Tax and VAT also have different approaches:

1. Income Tax is a direct tax, where the tax burden is borne and paid by the tax subject himself to the state through a self-assessment system. In practice, Income Tax collection can be carried out periodically by a third party (for example, withholding of Article 21 Income Tax by the employer), but it remains the responsibility of the taxpayer to report it.
2. VAT is an indirect tax, where Taxable Entrepreneurs (PKP) act as collectors. PKP collects VAT from end consumers when the transaction takes place, then pays it to the state. The tax burden is not borne by the business actor, but by the consumer.

## Tax Object

The next difference lies in the tax object imposed in each type of tax:

1. The object of Income Tax is income, namely any additional economic capacity received or obtained, whether originating from Indonesia or abroad. Examples include salary, honorarium, interest, dividends, royalties, rent, and business profits.
2. The object of VAT is the consumption of goods and services classified as Taxable Goods (BKP) and Taxable Services (JKP), both from within the country and from abroad (imports). In the modern context, the object of VAT also includes digital consumption, such as applications, streaming services, and software obtained electronically across countries.

## Challenges in Tax Practice

Although the Indonesian tax system has adopted modern principles such as self-assessment and digitalization of administration, implementation in the field still faces various serious challenges, both in the application of Income Tax (PPh) and Value Added Tax (PPN). These challenges not only affect the effectiveness of collection, but also have implications for the level of taxpayer compliance and fiscal justice.

### Challenges in the Self-Assessment System

The self-assessment system gives taxpayers the freedom to calculate, pay, and report their own tax obligations. However, in practice, this system requires a high level of tax literacy and strong reporting integrity. Many taxpayers, especially MSMEs and non-professional individuals, do not yet have an adequate understanding of their tax procedures, rights, and obligations. This low literacy has the potential to lead to reporting errors, ignorance of the latest provisions, and even encourage unintentional non-compliance. On the other hand, the lack of automated controls and limited audit capacity of the tax authorities make this system vulnerable to abuse.

### Invoice Manipulation and VAT Challenges

In the context of VAT, one of the main challenges is the practice of tax invoice manipulation by Taxable Entrepreneurs (PKP). Fictitious invoices are often used to claim input tax credits that do not actually occur, thereby reducing the VAT liability that should be paid. Although the government has introduced an e-Invoice system to increase transparency, this manipulation practice still occurs through cooperation between companies or data misuse. This problem becomes more complex in digital transactions, where tracking and documentation of transactions between countries still face limitations.

### Tax Avoidance and the Digital Divide in Income Tax

Tax avoidance is still a chronic challenge in Income Tax, especially on a corporate scale and high-income individuals. Various strategies such as exploiting legal loopholes, transferring income across countries (profit shifting), and transfer pricing are still used to reduce the tax burden legally, even though it is unethical. In addition, the emergence of the digital economy has created a gap in taxation. Many small to medium-scale digital business actors operate without being registered as official taxpayers, especially in the informal sector and social media platforms. Inaccessibility to the formal tax system widens the tax gap and reduces potential state revenues. Implications and Improvement Efforts To face these challenges, it is necessary to:

1. Massive increase in tax education and literacy,
2. Strengthening of digital systems based on data integration and audit automation,
3. Revising regulations to close legal loopholes that allow for avoidance,
4. Developing a digital taxation system that is more responsive to changes in business models.

### Contemporary Issues in the Taxation System

Global economic developments and digital transformation have presented new challenges and dynamics in the taxation system in Indonesia. Contemporary issues such as transaction digitalization, Base Erosion and Profit Shifting (BEPS) practices, and intensification of cross-border transactions require comprehensive and responsive fiscal policy adaptation. On the other hand, the government is also trying to adjust taxation instruments through structural reforms,

such as changes in rates and expansion of the tax base through the Law on Harmonization of Tax Regulations (UU HPP).

### Digitalization and New Economic Transactions

Digitalization has drastically changed the business landscape, including consumption patterns, work methods, and transaction mechanisms. The digital economy creates serious challenges in terms of identifying tax subjects and objects, especially for foreign business actors who sell goods or services digitally to Indonesian consumers. Regulatory responses have been made through the appointment of VAT collectors for Electronic System Trading (PMSE), as regulated in PMK No. 60/PMK.03/2022. However, supervision and compliance in the digital realm remain a challenge given the limited fiscal authority to reach foreign jurisdictions.

### Base Erosion and Profit Shifting (BEPS)

BEPS practices—a strategy by multinational companies to shift profits to countries with low tax rates—threaten potential domestic tax revenues. Indonesia as a market jurisdiction is often the victim of a complex corporate structure, where real profits generated domestically are reported abroad. In response, Indonesia has joined international initiatives such as the OECD/G20 Inclusive Framework on BEPS, including the implementation of transfer pricing documentation policies, country-by-country reporting, and mandatory disclosure rules. However, enforcement of BEPS practices still faces technical limitations and coordination between countries.

### Cross-Border Transactions

The increase in cross-border transactions, whether in the form of trade in goods, services, or digital assets, also complicates taxation. The lack of synchronization between tax jurisdictions, limited cross-border data exchange, and avoidance of obligations by foreign entities create potential leakage in the national tax system. Therefore, international tax treaties, automatic exchange of information (AEOI) frameworks, and strengthening the DGT digital system are very crucial in responding to the challenges of fiscal globalization.

### Changes in Tariffs and Expansion of the Tax Base (UU HPP)

Through Law No. 7 of 2021 concerning Harmonization of Tax Regulations (UU HPP), the Indonesian government has launched a number of strategic reforms to adjust the tax system to fiscal needs and economic conditions: - Changes in VAT rates: The general rate was increased from 10% to 11% as of April 2022, and is planned to be 12% the following year. This policy is intended to increase state revenue from the consumption side.

1. Expansion of the tax base: Several VAT object exceptions were removed, and cross-border digital subjects/subjects were reached through the PMSE scheme. On the income tax side, the restructuring of individual rates was also carried out to improve vertical justice.
2. Introduction of the Voluntary Disclosure Program (PPS): Given to taxpayers to declare unreported assets, with a certain rate as an alternative to tax amnesty.

## Discussion

The results of the discussion show that although the taxation system in Indonesia has adopted a modern approach such as self-assessment and digitalization, there are still fundamental challenges in the implementation of Income Tax (PPh) and Value Added Tax (VAT). The differences in characteristics between the tax bases of the two—namely income for PPh and consumption for VAT—create complexity in implementation, especially in terms of compliance, reporting, and supervision.

On the one hand, PPh carries a mission of justice through the principle of ability to pay, but is still vulnerable to tax avoidance practices, especially in sectors with high income and cross-border transactions. On the other hand, VAT is easier to collect administratively, but carries the risk of regressivity because it burdens consumers evenly, without considering their economic capabilities. This condition emphasizes the need for tax policy reform that not only targets increasing state revenues, but also upholds the principles of vertical and horizontal justice, as well as efficiency in tax administration. Effective fiscal policy must be able to accommodate the dynamics of the digital economy, expand the tax base fairly, and simplify procedures to increase voluntary compliance. Thus, the future tax reform agenda needs to be directed at:

1. Adjusting regulations to be more in sync with digital economic practices,
2. Strengthening the capacity of tax institutions,
3. Increasing inclusive tax literacy and education, and
4. Developing a technology-based monitoring system that can close tax avoidance loopholes.

### Limitation Of The Study

This study has limitations in methodological aspects, namely:

1. The qualitative approach based on literature studies has not been equipped with primary or quantitative data, so it does not describe the empirical response of tax actors.
2. The focus on national regulations means that cross-country comparisons have not been explored in depth, so that the learning space from international practices is still limited.

### Conclusions and Recommendations

This study concludes that Income Tax (PPh) and Value Added Tax (PPN) have fundamental differences philosophically, technically, and administratively. PPh is based on the principle of vertical justice with a focus on the ability to pay, while VAT is based on the principle of efficiency and ease of collection through taxes on consumption (value added). Technically, PPh is imposed directly on the tax subject, while VAT is collected indirectly through a collection mechanism by Taxable Entrepreneurs (PKP). In practice, both face challenges in the form of low tax literacy, document manipulation, and tax avoidance in the context of the digital economy. In addition, this study shows that tax regulations have not been fully able to keep up with the development of modern business models, especially those that are digital-based and cross-jurisdictional. This mismatch creates compliance gaps, tax gaps, and the potential for reduced state revenues if not immediately responded to with adaptive policies. suggestions are

Based on these findings and limitations, several suggestions that can be put forward are:

1. Risk-Based Regulatory Reform: The government needs to develop a taxation system that is responsive to the risk of non-compliance, especially in the digital sector and cross-border transactions. Regulations must be designed flexibly, data-based, and able to follow the dynamics of global business.
2. Increasing Tax Literacy and Education: Tax education and socialization programs to the public need to be expanded, especially to MSMEs, the younger generation, and digital economy actors. This education must be integrated with the curriculum and digital media.
3. Digitalization and Integration of Tax Services: The Directorate General of Taxes (DGT) needs to continue to encourage technological innovation, such as the e-Invoice system, e-Bupot, and cross-sector tax data integration, to strengthen supervision and administrative efficiency.
4. Comparison of International Practices: The government and academics are advised to conduct comparative studies of other countries' taxation systems, especially in handling digital taxes, cross-border VAT, and tax avoidance mechanisms. This learning is important for developing policies that are adaptive and globally competitive

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