

Income Tax Reform under HPP Law: Implications for Tax Justice and Legal Certainty in Indonesia

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Abstract

This study aims to analyze juridically the changes in Income Tax provisions introduced by Law Number 7 of 2021 on the Harmonization of Tax Regulations and their implications for the principles of tax justice and legal certainty within Indonesia's tax system. This research employs a normative legal method using statutory and conceptual approaches, based on primary legal materials in the field of taxation and relevant secondary sources, analyzed qualitatively through deductive reasoning. The findings reveal that the reform of Income Tax under the HPP Law not only modifies the tariff structure and expands the tax base compared to the previous framework under Law Number 36 of 2008, but also reconstructs incentive policies and strengthens tax administration and supervision. Juridically, these changes reflect the state's effort to establish a more equitable and adaptive income tax system, particularly through progressive rate adjustments and the reinforcement of anti-avoidance rules. Nevertheless, the rapid normative transformation raises challenges concerning legal certainty and consistent implementation. Therefore, this study recommends the development of coherent implementing regulations, sustained public dissemination, and proportional law enforcement to ensure that the objectives of income tax reform are effectively achieved.

Keywords: *Income Tax; Tax Reform; Tax Justice; Legal Certainty; HPP Law.*

Abstrak

Penelitian ini bertujuan menganalisis secara yuridis perubahan ketentuan Pajak Penghasilan dalam Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan serta implikasinya terhadap prinsip keadilan dan kepastian hukum dalam sistem perpajakan Indonesia. Penelitian ini menggunakan metode penelitian hukum normatif dengan pendekatan perundang-undangan dan konseptual, berbasis bahan hukum primer dan sekunder yang dianalisis secara kualitatif melalui penalaran deduktif. Hasil penelitian menunjukkan bahwa reformasi Pajak Penghasilan dalam UU HPP tidak hanya mengubah struktur tarif dan memperluas basis pajak dibandingkan dengan ketentuan sebelumnya dalam Undang-Undang Nomor 36 Tahun 2008, tetapi juga merekonstruksi kebijakan insentif serta memperkuat administrasi dan pengawasan perpajakan. Secara yuridis, perubahan tersebut mencerminkan upaya negara untuk membangun sistem Pajak Penghasilan yang lebih adil dan adaptif terhadap dinamika ekonomi, terutama melalui penerapan tarif progresif dan penguatan norma anti-penghindaran pajak. Namun demikian, perubahan norma yang relatif cepat masih menyisakan tantangan dalam aspek kepastian hukum dan konsistensi implementasi. Oleh karena itu, penelitian ini merekomendasikan perlunya penguatan regulasi turunan yang koheren, sosialisasi yang berkelanjutan, serta penegakan hukum yang proporsional agar tujuan reformasi Pajak Penghasilan dapat tercapai secara optimal.

Kata Kunci: Pajak Penghasilan; Reformasi Perpajakan; Keadilan Pajak; Kepastian Hukum; Undang-Undang HPP.



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INTRODUCTION

Reform of income tax provisions in Indonesia is an integral part of the state's efforts to build a tax system that is fair, effective, and oriented towards legal certainty. This reform was historically begun in 1983 as a fundamental step to replace the colonial legacy taxation system that was considered no longer in accordance with national social, economic, and legal developments. Law Number 7 of 1983 concerning Income Tax became the main milestone in the regulation of tax subjects, tax objects, rates, and mechanisms for fulfilling tax obligations, which subsequently underwent several changes until Law Number 36 of 2008. These changes reflect the state's continuous efforts to adapt tax policies to the dynamics of national development and the demands for justice and legal certainty in the modern tax system.¹

Global economic developments, national fiscal challenges, and economic pressures due to the COVID-19 pandemic have prompted the government to carry out tax reform more comprehensively through the ratification of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law). This law not only changes the provisions of Income Tax, but also rearranges various tax norms as part of the harmonization of national fiscal policies. A number of previous studies have shown that tax reform through the HPP Law is directed to increase state revenue, expand the tax base, and strengthen tax governance and administration in Indonesia.²

The COVID-19 pandemic has had a significant impact on economic stability and the business world in Indonesia, which has direct implications for taxpayers' ability and compliance in fulfilling tax obligations. The decline in economic activity, the increase in termination of employment, and the reduction of people's purchasing power show that tax compliance is not only determined by legal norms alone, but also by economic conditions and the perception of fairness in the tax system. Various studies show that during the pandemic, taxpayer compliance is greatly influenced by incentive policies, tax literacy, and trust in the applicable tax system.³

However, studies on the Law on the Harmonization of Tax Regulations so far tend to focus on aspects of fiscal economy, tax compliance, and empirical policy effectiveness. Juridical analysis that specifically examines changes in the provisions of Income Tax in the HPP Law from the perspective of tax justice and legal certainty is still relatively

¹ Alexander V. Demin, "Certainty and Uncertainty in Tax Law: Do Opposites Attract?," *Laws* 9, no. 4 (December 2020): 30, <https://doi.org/10.3390/laws9040030>; Fitri Wahyuni, "Fiscal Tax Law Perspective in Realizing Justice and Efficiency: Critical Analysis of Applicable Tax Regulations," *International Journal of Science and Society* 6, no. 1 (February 2024): 770–81, <https://doi.org/10.54783/ijssoc.v6i1.1063>.

² Loso Judijanto and Muhamad Ammar Muhtadi, "The Effect of Law Number 7 of 2021 on Harmonization of Tax Regulations on Fiscal Justice in Indonesia," *West Science Law and Human Rights* 2, no. 04 (October 2024): 397–403, <https://doi.org/10.58812/wslhr.v2i04.1364>; I. Made Dwi Harmana, *Implications of the Law on Harmonization of Tax Regulations (UU HPP) on Tax Accounting Practices in Indonesia*, 2025; Edy Sukarno, "TAX REFORM IN INDONESIA: THE TRANSFORMATION FROM DIRECTORATE GENERAL OF TAXES TO THE STATE REVENUE AGENCY," *International Journal of Professional Business Review* 9, no. 10 (October 2024): e04906, <https://doi.org/10.26668/businessreview/2024.v9i10.4906>.

³ Hendi Subandi and Heru Tjaraka, "Tax Compliance and Tax Incentives during a Pandemic (Covid-19): Evidence from MSMEs in Indonesia," *Jati: Jurnal Akuntansi Terapan Indonesia* 6, no. 2 (October 2023): 157–72, <https://doi.org/10.18196/jati.v6i2.18945>; Umi Sulistiyanti and Pratidina Evi Damayanti, "Individual Taxpayer's Compliance during Covid-19 Pandemic," *Jurnal Akuntansi & Auditing Indonesia*, July 3, 2023, 48–55, <https://doi.org/10.20885/jaai.vol27.iss1.art5>; Agustine Dwianika et al., "The Impact of Social Identity on Tax Compliance in Indonesia During the Pandemic COVID-19," *International Journal of Professional Business Review* 8, no. 4 (April 2023): e01113, <https://doi.org/10.26668/businessreview/2023.v8i4.1113>.

limited. In fact, changes in tariff structures, expansion of tax objects, and strengthening of tax administration authority have the potential to cause normative problems in the form of norm conflicts, legal uncertainty, and differences in interpretation in tax practices.⁴

Based on these conditions, this study has an urgency to examine in depth the juridical implications of changes in Income Tax provisions in Law Number 7 of 2021, especially in relation to the principles of tax justice and legal certainty. This research is expected to make an academic contribution in strengthening the study of normative tax law, as well as a practical contribution for policymakers and tax authorities in formulating more coherent and equitable regulations. Thus, the purpose of this study is to analyze juridically the changes in the provisions of Income Tax in the HPP Law and its implications for tax justice and legal certainty in the Indonesian tax system.⁵

RESEARCH METHODS

This research uses normative legal research that aims to analyze the legal norms that govern Income Tax after the enactment of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations. Normative legal research was chosen because the focus of the study is directed at relevant laws and regulations, legal principles, and legal doctrines to assess the suitability of changes in Income Tax provisions with the principles of tax justice and legal certainty in the national legal system.⁶

The approaches used include the statute *approach* and the *conceptual approach*. The legislative approach is used to examine changes in Income Tax norms in Law Number 7 of 2021 and its relation to Law Number 36 of 2008 and other tax regulations. Meanwhile, a conceptual approach is used to analyze changes in these norms based on tax law principles and principles, especially tax justice and legal certainty, as a framework of juridical analysis.⁷

The data sources in this study consist of primary legal materials and secondary legal materials. Primary legal materials include Law Number 7 of 2021, Law Number 36 of 2008, and laws and regulations related to Income Tax. Secondary legal materials are in the form of legal textbooks, scientific journals, and academic publications in the field of tax law. Data collection was carried out through literature studies, while data analysis was carried out qualitatively with deductive reasoning through systematic and conceptual

⁴ Sevi Dianasari, *Implications of Harmonization of Tax Regulations on the Principles of Vertical and Horizontal Justice in the National Tax System*, 2025; Miriam Millen Mulyana and Ara Hasna Khairunnisa, "CONFLICT OF LEGAL NORMS IN TAX LAWS AND THEIR SOLUTIONS," *JOURNAL EQUITABLE* 10, no. 1 (February 2025): 186–208, <https://doi.org/10.37859/jeq.v10i1.8105>; Bella Noer Achaddiah, "Tax Governance in the Era of Pillar Two: Legal Certainty, Risk Management, and Strategic Responses in Indonesia," *Sinergi International Journal of Logistics* 3, no. 3 (August 2025): 168–79, <https://doi.org/10.61194/sijl.v3i3.888>.

⁵ Freddy Juan Torres Marron et al., "Analysis of Taxation Principles: A Systematic Review," *Multidisciplinary Reviews* 8, no. 10 (April 2025): 2025320, <https://doi.org/10.31893/multirev.2025320>; Vicente Calabuig and Gonzalo Olcina, "The Elite, Inequality and the Emergence of Progressive Taxation," *European Journal of Political Economy* 79 (September 2023): 102433, <https://doi.org/10.1016/j.ejpoleco.2023.102433>.

⁶ Tunggal Ansari Setia Negara, "Normative Legal Research in Indonesia: Its Originis and Approaches," *Audito Comparative Law Journal (ACLJ)* 4, no. 1 (February 2023): 1–9, <https://doi.org/10.22219/aclj.v4i1.24855>.

⁷ Demin, "Certainty and Uncertainty in Tax Law"; Wahyuni, "Fiscal Tax Law Perspective in Realizing Justice and Efficiency."

interpretation to assess the juridical implications of changes in Income Tax provisions on the national tax system.⁸

RESULTS AND DISCUSSION

Normative Framework of Tax Law in the Indonesian Legal System After Law Number 7 of 2021

Normatively, the regulation in Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law) emphasizes that tax law in Indonesia is still positioned as part of the public law that regulates legal relations between the state and taxpayers in the context of tax collection. In this framework, tax law not only serves as a basis for legitimacy for the state to collect state revenue through taxes, but also as an instrument of legal protection for taxpayers so that the implementation of tax obligations takes place in a fair, transparent, and legal certainty manner. From the perspective of modern fiscal law, the existence of clear and structured tax norms is an important factor in maintaining a balance between state authority and the protection of taxpayers' rights.⁹

In the tax law system, tax regulation is generally divided into two main components, namely substantive tax law and formal tax law. Substantive tax law regulates the subject of tax, the object of tax, the basis for imposing taxes, and the tax rate on which tax obligations arise. Meanwhile, formal tax law regulates the procedures for implementing these obligations, such as taxpayer registration, reporting, auditing, collection, and resolving tax disputes. This division shows that the tax system is not only related to the amount of tax liability, but also to effective and accountable tax administration governance.¹⁰

The constitutional basis for tax collection in Indonesia still refers to Article 23A of the 1945 Constitution of the Republic of Indonesia which emphasizes that taxes and other coercive levies must be regulated by law. This provision places the principle of legality as the main basis in the national tax system, so that every tax policy must have clear legal legitimacy and cannot be arbitrarily enforced. In this context, tax reform through the HPP Law is part of the state's efforts to strengthen a tax law system that is more adaptive to economic dynamics while ensuring legal certainty for taxpayers.¹¹

Amendments to Income Tax Provisions in Law Number 7 of 2021

The Income Tax Regulation in Law Number 7 of 2021 brings significant normative changes compared to the previous regulation in Law Number 36 of 2008. The reforms include adjusting the structure of individual and corporate income tax rates, expanding the tax base, providing fiscal incentives for micro, small, and medium enterprises, and strengthening tax administration. These changes show that tax policies in Indonesia continue to evolve to adapt to economic dynamics and national development needs.¹²

⁸ Dianasari, The Implications of Harmonization of Tax Regulations on the Principles of Vertical and Horizontal Justice in the National Tax System; Mulyana and Khairunnisa, "CONFLICT OF LEGAL NORMS IN TAX LAWS AND THEIR SOLUTIONS."

⁹ Wahyuni, "Fiscal Tax Law Perspective in Realizing Justice and Efficiency"; Demin, "Certainty and Uncertainty in Tax Law."

¹⁰ Marron et al., "Analysis of Taxation Principles"; Sukarno, "TAX REFORM IN INDONESIA."

¹¹ Judijanto and Muhtadi, "The Effect of Law Number 7 of 2021 on Harmonization of Tax Regulations on Fiscal Justice in Indonesia"; Achaddiah, "Tax Governance in the Era of Pillar Two."

¹² Endang Mahpudin, "Digital Tax Reform in Indonesia: Perspective on Tax Policy Development," *Journal of Infrastructure Policy and Development* 8, no. 8 (August 2024): 7032, <https://doi.org/10.24294/jipd.v8i8.7032>; Harmana, *Implications of the Law on Harmonization of Tax Regulations (UU HPP) on Tax Accounting Practices in Indonesia*.

Normatively, the HPP Law reaffirms the definition of income as any additional economic ability received or obtained by taxpayers, both domestically and from abroad, which can be used for consumption or increase taxpayers' wealth. The affirmation of this definition also expands the scope of the Income Tax object by including various forms of modern economic activities, including digital economic activities. The development of the digital economy does require adaptation of tax policies so that the tax system remains relevant to changes in global economic transaction patterns.¹³

Another change that is quite fundamental is the progressive adjustment of the rate structure of individual income tax through the addition of the highest rate layer of 35 percent for taxpayers with very high incomes. This progressive tariff structure reflects the state's efforts to implement the principle of tax fairness through a more proportionate tax levy in accordance with the taxpayer's economic ability. In the study of the political economy of taxation, the progressive tax system is often seen as an important mechanism in reducing economic inequality while increasing the legitimacy of fiscal policy.¹⁴

In addition to tariff changes and the expansion of the tax base, the HPP Law also strengthens legal instruments to prevent tax avoidance practices through the regulation of General Anti-Avoidance Rules (GAAR). This provision provides a stronger legal basis for tax authorities to assess the economic substance of a transaction that is formally legal but substantially aims to avoid tax liability. The strengthening of this instrument shows that tax reform in Indonesia is not only focused on increasing state revenue, but also on strengthening the tax supervision and compliance system.¹⁵

Juridical Implications of Income Tax Reform on Tax Justice and Legal Certainty

The change in the provisions of Income Tax in the HPP Law shows the direction of tax law policies that are increasingly responsive to economic developments and the complexity of modern transactions. The reform emphasizes the function of tax law not only as an instrument of state revenue (*budgetary function*), but also as a regulatory function that plays a role in shaping people's economic behavior. In this context, harmonization of tax regulations is an important part of creating a more effective and sustainable tax system.¹⁶

The adjustment of the Income Tax rate structure and the expansion of the tax base reflect the state's efforts to realize fiscal justice by placing the tax burden proportionately in accordance with the taxpayer's economic capabilities. The principle of ability to pay is one of the main bases in the formulation of fair tax policies. Various studies show that a

¹³ Thalita Raissa Latifolia et al., "Juridical Analysis of the Implementation of Income Tax in the Digital Era in the Indonesian Tax System," *Journal of Research of the Social, Political and Humanities Cluster 4*, no. 1 (June 2025): 886–92, <https://doi.org/10.55606/jurrish.v4i1.4924>; Desi Qoriah, *Innovations and Inequalities in Digital Taxation: Lessons from Global Experiences*, 2024.

¹⁴ Calabuig and Olcina, "The Elite, Inequality and the Emergence of Progressive Taxation"; Christopher Hoy, "How Does Progressivity Impact Tax Morale? Experimental Evidence across Developing Countries," *Journal of Development Economics* 172 (January 2025): 103398, <https://doi.org/10.1016/j.jdeveco.2024.103398>.

¹⁵ Arie Pratama and Kamaruzzaman Muhammad, "Optimizing Tax Compliance: Understanding the Link Between Company Tax Administration and Tax Avoidance (A Survey of Public Companies in Indonesia, Malaysia, Singapore, and Thailand for the 2022–2023 Period)," *Economies* 13, no. 7 (July 2025): 194, <https://doi.org/10.3390/economies13070194>; Peter, Kadek Julia Mahadewi, and Jessica M. Collins, "Tax Policy Reform and Its Implications for Taxpayer Compliance in Indonesia," *Pena Justisia: Media Komunikasi Dan Kajian Hukum* 24, no. 2 (October 2025): 8371–77, <https://doi.org/10.31941/pj.v24i2.7172>.

¹⁶ Sukarno, "TAX REFORM IN INDONESIA"; Mahpudin, "Digital Tax Reform in Indonesia."

tax system that is considered fair will increase public trust and encourage taxpayer compliance in fulfilling tax obligations.¹⁷

However, relatively rapid changes in tax regulations also have the potential to pose challenges in terms of legal certainty if they are not accompanied by adequate socialization and consistent interpretation by tax authorities. Unclear interpretation of the new norm can give rise to differences in understanding in the field which ultimately has the potential to increase tax disputes between taxpayers and tax authorities. Therefore, legal certainty is one of the fundamental principles that must be maintained in every tax policy reform.¹⁸

On the other hand, strengthening anti-tax avoidance arrangements through GAAR provides a stronger legal instrument for the state in the face of increasingly complex tax avoidance practices. Nevertheless, the application of these provisions must still consider the principle of legal certainty so as not to cause uncertainty for taxpayers. The balance between the effectiveness of tax law enforcement and the protection of taxpayer rights is key in building a fair, credible, and sustainable tax system.¹⁹

CONCLUSION

Based on the juridical analysis of the changes in the provisions of Income Tax in Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, it can be concluded that this reform is a normative effort to rearrange the structure of Income Tax within the framework of tax justice and legal certainty. The change in norms is not only administrative, but reflects the reconstruction of fiscal policy that balances the interests of state revenue and the protection of taxpayers' rights. Thus, the HPP Law conceptually strengthens the legitimacy of the collection of Income Tax in the national legal system.

The findings of the study show that changes in the progressive tariff structure, expansion of the tax base including digital economy activities, more targeted incentives for MSMEs, and strengthening anti-avoidance norms through General Anti-Avoidance Rules (GAAR) are the core of Income Tax reform in the HPP Law. Juridically, the changes are oriented towards the application of the principle of ability to pay and strengthening the effectiveness of tax law enforcement. However, potential legal uncertainty can still arise if norms are not implemented consistently and are not accompanied by clear technical guidelines.

Therefore, to ensure the realization of tax justice and legal certainty, it is necessary to strengthen derivative regulations that are more operational, consistent interpretation by tax authorities, and increase tax law literacy for taxpayers. Continuous evaluation of the implementation of the HPP Law is also important so that Income Tax reform not only increases state revenue, but actually builds a tax system that is fair, transparent, and trusted by the public.

¹⁷ Puji Rahayu and Imarotus Suaidah, "The Influence of Justice, Behavior, and Perception of the Implementation of the Law on Harmonization of Tax Regulations on Taxpayer Compliance," *Economy, Finance, Investment and Sharia (EKUITAS)* 3, no. 4 (May 2022): 939–45, <https://doi.org/10.47065/ekuitas.v3i4.1553>; Dwianika et al., "The Impact of Social Identity on Tax Compliance in Indonesia During the COVID-19 Pandemic."

¹⁸ Demin, "Certainty and Uncertainty in Tax Law"; Mulyana and Khairunnisa, "CONFLICT OF LEGAL NORMS IN TAX LAWS AND THEIR SOLUTIONS."

¹⁹ Judijanto and Muhtadi, "The Effect of Law Number 7 of 2021 on Harmonization of Tax Regulations on Fiscal Justice in Indonesia"; Achaddiah, "Tax Governance in the Era of Pillar Two."

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CONFLICTING INTEREST STATEMENT

The authors state that there is no conflict of interest in the publication of this article.

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