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THE ROLE OF TAXES IN SUPPORTING SUSTAINABLE DEVELOPMENT: A CRITICAL ANALYSIS

Rina Apriliani *[1]
STIE Manajemen Bisnis Indonesia
apriliani2683@gmail.com

Loso Judijanto
IPOSS Jakarta, Indonesia
losojudijantobumn@gmail.com

Melyana R Pugu
Universitas Cenderawasih
puguratana@yahoo.com

Abstract

Sustainable development has become a critical global agenda in the 21st century, requiring concerted efforts across sectors to balance economic progress, environmental sustainability and social welfare. In this context, taxes present a very useful but often underutilized policy tool. The study in this research utilizes a literature review. The results indicate that to maximize the function of taxes in sustainable development, comprehensive tax reforms are needed that include: simplifying the tax system, increasing tax progressivity, strengthening tax administration, and better integration of tax policy with environmental and social policies. In addition, closer international cooperation on taxation, especially to address cross-border issues such as tax avoidance by multinational companies, is also urgently needed.

Keywords: Tax, Sustainable Development.

Introduction

Sustainable development is an important concept that lays the foundation for global progress in the 21st century. It aims to meet the needs of the current generation without compromising the capacity of the next generation to meet their own needs. The integration of three main pillars is based on: economic growth, environmental protection, and social justice (Brown et al., 2023). Sustainable development seeks to create a balance between the benefits of natural resources for economic and social development, while keeping in mind the capacity of the environment and ecosystems. The goal is to achieve inclusive and sustainable growth, which does not only focus on short-term gains, but also considers the far-reaching impacts on people and the planet. Thus, sustainable development becomes a comprehensive and integrated paradigm in an effort to shape a better future for all. (Sabău-Popa et al., 2024).

[1] Correspondence author.

The importance of sustainable development lies in its ability to balance the three main pillars: economic, social and environmental. This concept aims to meet the needs of the current generation without compromising the carrying capacity of the next generation to meet their own needs. By applying the principles of sustainable development, it is possible to address global challenges such as poverty, deprivation, climate change, and environmental degradation in a comprehensive and long-term manner. (Burman & Slemrod, 2020a).

Furthermore, sustainable development is becoming increasingly important as the world is increasingly threatened by environmental and social crises. Over-utilization of natural resources, uncontrolled pollution, and unsustainable consumption patterns have brought the world to the brink of ecological disaster. (Durán-Román et al., 2024).. On the other hand, widening economic and social gaps threaten the stability and unity of the global community. In this context, sustainable development offers an overarching framework to harmonize economic growth with environmental protection and social justice. By adopting this approach, we can build a more just, prosperous and sustainable future for humanity. (Ali & Kirikkaleli, 2023).

Important efforts are being made to ensure sustainable development in the future. This concept emphasizes the importance of meeting current needs without compromising the ability of future generations to meet their own needs. The role of government is vital, especially in terms of financing and regulation to realize sustainable development. One of the main tools the government has to support sustainable development is the taxation system. (Fatima et al., 2023)..

A tax system is a comprehensive framework used by the government to organize, manage, and collect taxes from citizens and business entities in a country. This system includes various elements such as tax policies, laws and regulations, administrative procedures, collection mechanisms, and institutions responsible for tax management. (Thiel, 2020). The main objectives of the tax system are to generate revenue for the state to finance public expenditures, distribute wealth more evenly, and influence people's economic behavior. An effective tax system must fulfill the principles of fairness, efficiency, transparency, and simplicity, and be able to adapt to changing economic and social conditions. In its implementation, the tax system involves various types of taxes such as income tax, value-added tax, property tax, and corporate tax that collectively form the tax structure of a country (Pedroso & Kyröm, 2011). (Pedroso & Kyrönviita, 2020)..

Taxes have two important roles that are closely related to the concept of sustainable development. On the one hand, taxes are the main source of state revenue used to finance various development programs. On the other hand, taxes can serve as a policy tool to guide the behavior of the community and the business world towards more sustainable practices. (Andrii & Maryna, 2022)..

However, despite the huge potential of tax in supporting sustainable development, its implementation is still facing various challenges. Some important issues that need to be considered include the balance between budget and regulatory functions, tax fairness, the effectiveness of tax incentives, tax avoidance, policy harmonization, and administrative capacity. (Chudinov, 2024).

The issue of tax and sustainable development is complex and multifaceted. To deeply and comprehensively understand the role of tax, a detailed study that explores various aspects of theory, best practices, and lessons learned from experience is required. A thorough and in-depth study will be able to open new insights into the challenges and opportunities that exist. With a broader and deeper understanding, it is expected that a targeted and strategic tax policy can be developed to support sustainable development in the future.

Research Methods

The study uses the literature research method, which is a research approach that uses written sources to collect and analyze data. (Hidayat, 2009); (Afiyanti, 2008); (Syahrizal & Jailani, 2023).

Results and Discussion

The Concept of Sustainable Development

Sustainable development is a concept that aims to meet the needs of the current generation without compromising future generations. It integrates three pillars: economic growth, environmental protection, and social welfare (Lee et al., 2021). (Lee et al., 2021). Sustainable development creates a balance between natural resource utilization, investment, technology, and institutional change with consideration for the environment and social justice. It aims to sustainably improve the quality of human life while maintaining ecosystem balance and ensuring that natural resources are available for future generations. (Glushchenko & Kozhalina, 2020).

Sustainable development is based on three interrelated and supportive pillars: economic, social and environmental. All three pillars must be considered in a balanced manner to achieve truly sustainable development (Ganter, 2021).

The economic pillar focuses on stable and sustainable economic growth. This includes job creation, increased productivity, technological innovation and equitable distribution of wealth. The goal is to ensure that economic development does not only benefit a few but also provides benefits for the entire community. This pillar also emphasizes the importance of efficiency in the use of resources and the development of sustainable business models. (Umobong, 2024).

The social pillar is concerned with human well-being and social justice. This includes equitable access to education, healthcare, adequate housing and other basic needs. It also includes the protection of human rights, gender equality and the reduction of social disparities. The ultimate goal is to create an inclusive society, where every individual has equal opportunities to thrive and participate in development. (Pata et al., 2024).

The environmental pillar focuses on protecting and preserving the natural environment. It involves efforts to reduce the negative impact of human activities on ecosystems, such as the reduction of greenhouse gas emissions, conservation of biodiversity, and responsible management of natural resources. This pillar also encourages the use of renewable energy, sustainable agriculture, and the development of environmentally friendly technologies. The goal is to ensure that economic and social development does not come at the expense of planetary health for future generations. (Xie & Jamaani, 2022).

In conclusion, the concept of sustainable development is a holistic and complex paradigm, which aims to create a balance between economic growth, social welfare and environmental preservation. The three pillars of sustainable development - economic, social and environmental - are interrelated and must be harmoniously integrated in every development policy and practice.

This approach recognizes that human well-being and planetary sustainability are inseparable. Economic development should be undertaken in a way that not only generates short-term gains, but also considers the long-term impacts on society and the environment. Similarly, environmental protection efforts must be in line with social and economic development needs. (Ullah et al., 2022).

By applying the principles of sustainable development, we seek to meet the needs of the current generation without compromising the ability of future generations to meet their own needs. This requires a fundamental shift in the way we think about development, consumption and our relationship with nature. (Risdiana et al., 2021).

Finally, sustainable development is not just the responsibility of a particular government or organization, but a shared responsibility of the entire global community. It requires the cooperation and commitment of various parties - governments, the private sector, civil society, and individuals - to realize the vision of truly sustainable development and create a better future for all.

Taxation System

Tax is a mandatory contribution made to the government by individuals or legal entities based on the rule of law, without getting direct rewards and utilized for the welfare of the people as a whole. This definition includes several important points about taxes, namely that they are obligatory and forced, regulated by law, there is no direct reward received by the taxpayer, and the main purpose is for the benefit of the wider community. (Balaban & Stoiljković, 2023)..

The main functions of taxes can be divided into two categories: budget function and regulatory function. The budget function refers to the role of taxes as a source of state revenue to finance state expenditures, such as infrastructure development, education, health, and defense. (Fajczak-Kowalska et al., 2021).. Meanwhile, the regulatory function leads to the use of taxes as a tool to manage or implement government policies in the social and economic fields. For example, the government may use taxes to encourage investment in certain sectors, control inflation, or influence the spending patterns of the public (Reader, 2023). (Reader, 2023).

Taxes can be classified based on various criteria. Based on their nature, taxes are divided into direct and indirect taxes. Direct taxes are taxes whose burden for the bearer must be paid by themselves and cannot be transferred to other parties, such as Income Tax (PPh). Meanwhile, indirect taxes are taxes whose burden can be transferred to other parties, such as Value Added Tax (VAT). (Semenova, 2023). Based on the collection institution, taxes can be divided into central government taxes collected by the central government (such as Income Tax, VAT, and Luxury Goods Sales Tax) and local taxes collected by local governments (such as Motor Vehicle Tax and Land and Building Tax). (Khaddage-Soboh et al., 2023)..

Related to the nature and object, taxes can be divided into two types, namely subjective and objective taxes. Subjective tax refers to a tax that considers the personal condition of the taxpayer such as Income Tax, while objective tax is a tax whose imposition only looks at the object without looking at the condition of the taxpayer such as VAT and Sales Tax on Luxury Goods. In addition, based on economic class, taxes are also divided into direct and indirect taxes. Direct taxes must be paid by the taxpayer himself without being able to be charged to other parties, while indirect taxes can be charged to other people or consumers in the end. (Bukenessov et al., 2023)..

The principles of taxation are an important basis in designing and implementing a fair, efficient, and effective tax system. These principles were developed by experts and policymakers to ensure that the tax system can achieve its goal of collecting state revenue while minimizing negative impacts on the economy and society. Some of the main principles of taxation are fairness, legal certainty, convenience of payment, and efficiency (Akhtar & Rashid, 2024).

The principle of fairness emphasizes that the tax burden must be distributed fairly both horizontally and vertically. The principle of legal certainty requires that tax rules are clear, not vague, and easily understood by taxpayers. The principle of payment convenience emphasizes that the method and time of paying taxes must make it easier for taxpayers. (Xin & Xie, 2022). Meanwhile, the principle of efficiency refers to the minimization of administrative and compliance costs in tax collection. The application of these principles aims to create a tax system that is acceptable to the public and supports economic growth. (Masbernat & Ramos-Fuentes, 2024)..

Thus, the principles of taxation are very important guidelines in designing and implementing a fair and effective tax system. Based on principles such as equality, legal clarity, smooth payment, and efficiency, the tax system is expected to achieve its goal in collecting state revenue optimally. The application of these principles aims to create a balance between the government's interest in collecting taxes and the interests of taxpayers, as well as to encourage voluntary compliance in paying taxes. Thus, a good tax system is not only able to fulfill the financial needs of the state, but also acceptable to the wider community and support sustainable economic growth.

The Role of Tax in Supporting Sustainable Economic Development

Taxes play an important role in supporting the sustainable economic development of a nation. As the main source of state revenue, taxes provide the funding needed to finance various development programs, infrastructure, and public services. (Tkachenko, 2022).. With effective tax collection, governments can allocate resources for long-term investments in areas such as education, health, transportation, and renewable energy. These investments not only improve people's quality of life today, but also build a solid foundation for future economic growth. (Prudnikova, 2023).

Apart from being a source of funding, taxes also serve as a policy instrument to direct economic behavior that supports sustainable development. Through tax incentives, governments can encourage investment in environmentally friendly sectors, support green technology innovation, and promote sustainable business practices. (Mpofu, 2022). Conversely, the imposition of higher taxes on activities detrimental to the environment or society can help mitigate negative impacts and encourage changes towards more sustainable practices. Thus, a well-designed tax system can be a catalyst for transformation towards a green and inclusive economy (Imam, 2022). (Imam, 2022).

Taxes also play an important role in distributing wealth and reducing economic disparities, which is an important aspect of sustainable development. Through a progressive tax system and social programs funded by taxes, the government can help improve the welfare of disadvantaged groups in society. (Rahman, 2023). This not only improves social cohesion, but also creates a broader and more stable market for long-term economic growth. In addition, by reducing inequality, taxes can help prevent social conflicts and political instability that can hinder sustainable development. (Karimu & Swain, 2023).

However, to maximize the role of taxes in supporting sustainable economic development, an efficient, transparent, and fair tax system is required. The government needs to continue to improve tax administration, broaden the tax base, and ensure high tax compliance. In addition, it is important to ensure that tax policies are in line with sustainable development goals and consider the long-term impacts on the economy, environment, and society. With a holistic and sustainable approach, tax can be a powerful tool in realizing the vision of sustainable and inclusive economic development.

Tax Contribution to Sustainable Social Development

Taxes play a vital role in supporting sustainable social development by providing a reliable and sustainable source of funding for various social programs. Through tax revenue, the government is able to allocate funds to important sectors such as education, health, and social protection. (Kanunikova, 2021). Investments in education, for example, allow for the improvement of the quality of human resources, which in turn can drive innovation, productivity, and long-term economic growth. Meanwhile, allocating funds to a robust health system can improve people's well-being, reduce the burden of disease, and ensure a healthier and more productive workforce (Aizenman et al., 2021). (Aizenman et al., 2021)..

The contribution of taxes to social development is also reflected in efforts to alleviate poverty and reduce social inequality. Through a progressive taxation system, where those with higher incomes pay a higher percentage of taxes, the government is able to redistribute wealth more fairly. (Ershov, 2023). The funds collected can be used to finance social assistance programs, such as cash transfers, housing subsidies, or social security for vulnerable groups. This not only improves the standard of living for the disadvantaged, but also helps to create a more inclusive and cohesive society (Tarasov, 2020). (Tarasov, 2020).

In addition, taxes play an important role in financing public infrastructure that supports sustainable social development. This includes the construction and maintenance of education facilities, hospitals, public parks, mass transportation systems, and digital infrastructure. (Dehra, 2023). Equitable access to this infrastructure is essential to ensure that all members of society have equal opportunities to participate in social and economic life. For example, a good public transportation system can improve social mobility by enabling easier access to education and employment opportunities (Burman & Slemrod, 2023). (Burman & Slemrod, 2020a).

Furthermore, tax contributions to sustainable social development are also seen in funding for research and development in areas critical to social welfare. This includes medical research to address global health challenges, the development of clean technologies to address climate change, or innovations in education to improve learning methods. (Mugano, 2023). By financing these initiatives, taxes help prepare society for future challenges and ensure the long-term sustainability of social development. Therefore, an effective and fair tax system is an important foundation for a healthier, more educated and prosperous society. (Burman & Slemrod, 2020b).

The Role of Tax in Maintaining Environmental Sustainability

Taxes play an important role in ensuring environmental sustainability through various mechanisms that encourage environmentally friendly behavior and fund nature conservation efforts. One of the most effective forms is the implementation of a carbon tax or emissions tax, which requires companies and individuals to pay according to the amount of greenhouse gas emissions they emit. (Willkomm, 2023). This policy creates strong economic incentives for industry players to switch to cleaner technologies and practices, and encourages innovation in developing low-carbon solutions. In addition, revenues from environmental taxes can be allocated directly to fund conservation projects, renewable energy development, and climate change adaptation, creating a positive cycle in environmental conservation efforts. (Misztal, 2020).

Taxes also play a role in regulating natural resource consumption and controlling pollution through the implementation of mining taxes and waste taxes. By imposing higher taxes on activities that overexploit natural resources or generate hazardous waste, governments can promote efficient use of resources and encourage the adoption of more sustainable waste management practices. (Panskov, 2024). This approach not only helps conserve limited natural resources, but also reduces negative impacts on ecosystems and human health. Furthermore, the revenues from these taxes can be used to finance environmental restoration programs and the development of recycling technologies, strengthening efforts towards a circular economy. (Ameer et al., 2023).

Finally, the tax system can be used to provide incentives for behaviors and investments that support environmental sustainability. For example, through tax deductions or tax credits for companies that invest in green technologies, renewable energy, or sustainable agricultural practices. For consumers, tax incentives can be applied to the purchase of electric vehicles, installation of solar panels, or home renovations to improve energy efficiency. This approach not only encourages widespread adoption of green technologies and practices, but also helps create a larger market for sustainable products and services, fostering innovation and green economic growth. Taxes thus become a powerful policy instrument in balancing economic growth with environmental preservation, supporting the transition to a more sustainable society.

Tax Challenges and Constraints to Sustainable Social Development

Tax is an integral factor in supporting sustainable social development, but its implementation faces significant challenges and obstacles. One of the main obstacles is creating a fair and balanced tax system. Often, the tax burden is not distributed proportionally among different income groups, with the middle class bearing a disproportionate burden compared to high-income earners or large corporations (García-Álvarez et al., 2023). (García-Álvarez et al., 2023).. These inequalities can exacerbate social disparities and impede economic mobility, which is contrary to the principle of sustainable social development. In addition, the complexity of the tax system and legal loopholes are often exploited by certain parties to evade taxes, further reducing the effectiveness of taxes as a social development tool (Paraje, 2022). (Paraje, 2022).

The second challenge relates to the balance between increasing tax revenues and maintaining economic competitiveness. Governments are often faced with the dilemma of determining the optimal tax rate; too high can discourage investment and economic growth, while too low will not generate enough revenue to fund social programs. (Vladisavljević, 2022). This becomes even more complicated in the era of globalization, where countries compete to attract foreign investment by offering attractive tax incentives. As a result, many countries engage in a "race to the bottom" in terms of taxation, which can erode the tax base and reduce the ability to finance essential public services and social welfare programs. (İnceiplik & Şimşek, 2024).

Another significant constraint is limited administrative and enforcement capacity, especially in developing countries. An effective tax system requires advanced technological infrastructure, well-trained human resources, and strong enforcement mechanisms. (Chernov, 2021). Many countries face difficulties in building comprehensive systems to identify taxpayers, monitor economic transactions, and detect tax evasion. These limitations not only result in the loss of substantial potential tax revenue but also create public distrust of the tax system, which in turn can reduce voluntary tax compliance. (Kolodnyaya, 2023).

Finally, political and social resistance to tax reform is a serious obstacle to optimizing the role of taxes in sustainable social development. Powerful interest groups often oppose tax policy changes that might reduce their profits, even if such changes would benefit society as a whole. (Rao et al., 2023). In addition, a lack of public understanding of how the tax system works and how tax revenues are used for social development can lead to skepticism and resistance to tax increases or tax base broadening. Addressing these challenges requires not only technical reforms in the tax system, but also ongoing efforts to improve transparency, accountability, and public education on the important role of taxes in supporting inclusive and sustainable social development.

Conclusion

Taxes play an important and multidimensional role in supporting sustainable development. As the main source of government revenue, taxes provide the funds needed to finance a wide range of sustainable development programs and initiatives, from green infrastructure to social programs aimed at reducing inequality and improving people's quality of life. In addition, through tax incentive and sanction policies, the government can lead individual and corporate behavior towards more sustainable practices, encourage green technology innovation, and support the transition to a low-carbon economy.

However, the effectiveness of taxes in supporting sustainable development is highly dependent on the design and implementation of a fair, efficient, and transparent tax system. Challenges such as tax evasion, unfairness of tax burden, and complexity of the tax system remain significant obstacles that need to be overcome. Comprehensive tax reform, supported by increased administrative capacity and strong law enforcement, is needed to optimize the role of taxes in sustainable development.

Finally, it is important to remember that taxes are not the sole solution to realizing sustainable development. Taxes should be seen as part of a comprehensive approach involving various policy instruments, international cooperation, and active participation from all stakeholders. With an integrated and sustainable approach, taxes can be a very effective tool in driving the transformation towards a more sustainable, equitable and prosperous society. However, success requires strong political commitment, transparency in tax revenue management, and public awareness of the importance of tax contributions to sustainable development.

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