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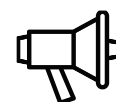

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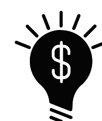

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TAXATION IN TRANSITION: A COMPARATIVE ANALYSIS OF INDONESIA AND UZBEKISTAN'S TAX SYSTEMS (2011–2023)

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Abstract: This study presents a comparative analysis of the tax systems in Indonesia and Uzbekistan from 2011 to 2023, focusing on tax revenue performance, structural composition, and administrative reforms. Drawing on World Bank, IMF, and OECD data, as well as recent academic literature, the paper highlights how institutional context shapes tax policy outcomes. While Indonesia demonstrates gradual progress through digitalization and policy consensus, it continues to face challenges from low compliance and a large informal sector. Uzbekistan, in contrast, has implemented top-down reforms that have improved revenue stability and administrative efficiency. The analysis reveals that hybrid strategies combining simplification, technological innovation, and institutional trust are essential for building effective tax systems in developing countries.

Key words: tax reform, Indonesia, Uzbekistan, tax administration, comparative fiscal policy, digitalization, tax-to-GDP ratio, developing countries.

INTRODUCTION

In the global pursuit of sustainable economic development, taxation plays a pivotal role in ensuring that governments possess the fiscal space to deliver public goods, invest in infrastructure, and manage macroeconomic stability. A well-functioning tax system enhances the legitimacy of the state, promotes equity, and shapes long-term development trajectories (Bird & Zolt, 2014). This makes the design and performance of national tax systems a critical subject of comparative inquiry, especially in the context of developing countries. This paper explores the similarities and differences between the tax systems of Indonesia and Uzbekistan, two emerging economies with contrasting institutional legacies, administrative approaches, and reform pathways.

Indonesia, the largest economy in Southeast Asia, has steadily reformed its tax system over the past three decades. Following the Asian Financial Crisis of 1997–1998, the Indonesian government implemented several fiscal reforms focused on broadening the tax base, improving administrative efficiency, and fostering voluntary

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compliance (Basri & Rahardja, 2011). Nevertheless, challenges remain: Indonesia's tax-to-GDP ratio has hovered around 10–11% for much of the past decade—well below the regional average and far behind OECD benchmarks (World Bank, 2024). These low ratios are often attributed to narrow tax bases, weak enforcement, and a large informal sector (Martinez-Vazquez et al., 2018).

In contrast, Uzbekistan, a resource-rich Central Asian country, experienced a more centralized and abrupt shift in tax policy. Following the change in political leadership in 2016, the country adopted a wave of economic reforms under President Shavkat Mirziyoyev. These included the simplification of tax codes, the reduction of excessive turnover taxes, and a restructuring of the tax administration to enhance compliance and digital integration (Dabla-Norris & Gradstein, 2022). Uzbekistan's tax-to-GDP ratio averaged around 11–13% between 2017 and 2023, with relatively strong performance in terms of revenue efficiency compared to its regional peers (IMF, 2023).

The motivation behind this comparative study lies in the contrast of reform pathways. Indonesia represents a bottom-up reform model within a democratic and decentralized governance framework, where consensus building and gradualism dominate. Uzbekistan exemplifies a top-down reform approach led by strong central leadership within an authoritarian context. By comparing these two countries, the study seeks to uncover how different institutional environments influence tax policy outcomes, administrative capacity, and reform effectiveness.

Structurally, both countries rely on a combination of direct and indirect taxation, but with notable differences in emphasis and design. Indonesia employs a progressive income tax regime, with marginal rates ranging from 5% to 35%, and a corporate income tax rate of 22%, reduced to 19% for public companies (PwC Indonesia, 2023). The value-added tax (VAT) is set at 11%, contributing significantly to government revenues. In contrast, Uzbekistan operates a flat personal income tax rate of 12%, a corporate tax rate of 15%, and simplified turnover taxes for micro-enterprises (EY Uzbekistan, 2024). Uzbekistan has also implemented a digital VAT system through online invoicing to address underreporting and improve compliance.

Tax administration quality is another axis of comparison. Indonesia has invested in digitalization through platforms such as DJP Online, e-Filing, and the Core Tax Administration System (CTAS), seeking to reduce the tax compliance burden and improve collection rates (Nugroho & Prasetyo, 2020). Uzbekistan has implemented a unified digital system via my.soliq.uz, offering end-to-end taxpayer services including registration, reporting, and payment tracking. The OECD (2022) notes that both countries have improved in tax transparency and automation, but face ongoing challenges in audit efficiency, taxpayer trust, and policy coherence.

Incentive policies also diverge in design and intent. Indonesia provides tax holidays for strategic investments, including super deductions for R&D and human capital development, aimed at boosting innovation and industrial upgrading (Simanjuntak & Silaban, 2019). Uzbekistan focuses on tax exemptions in special economic zones (SEZs) and the IT sector to foster export-led growth and digital transformation. These policies, while economically justified, carry risks of base erosion and rent-seeking if not carefully evaluated (Zucman, 2014).

Despite reform efforts, both nations grapple with tax compliance gaps. In Indonesia, approximately 30% of potential tax revenues are lost due to underreporting and evasion (OECD, 2022). In Uzbekistan, the challenge lies in formalizing the large shadow economy, which employs nearly half the workforce and often escapes the tax net (Dabla-Norris & Gradstein, 2022). Academic studies emphasize that enforcement alone is insufficient: long-term compliance hinges on taxpayer morale, perceived fairness, and governance quality (Luttmer & Singhal, 2014).

This article aims to compare the tax systems of Indonesia and Uzbekistan from 2011 to 2023, focusing on revenue performance, structural design, administrative reforms, and institutional context. Using secondary data from the World Bank, IMF, OECD, and peer-reviewed scholarly sources, the study will analyze key trends in tax-to-GDP ratios, the composition of tax revenue, and the effectiveness of tax policy instruments. By highlighting both successes and ongoing challenges, this analysis contributes to the broader literature on tax reform in developing countries.

Moreover, the study seeks to offer practical insights for policymakers and reformers. Should tax systems be simplified or diversified? How can digitalization be leveraged to improve compliance without exacerbating inequality? What institutional models foster trust and participation in taxation? These questions are especially urgent as countries emerge from the fiscal strains of the COVID-19 pandemic and face new global tax challenges such as digital economy taxation and minimum corporate tax standards (OECD/G20, 2021).

Ultimately, a comparative approach not only enhances academic understanding but also offers strategic lessons. While Uzbekistan's centralized model allows for rapid reform, Indonesia's democratic system requires broader coalition-building and institutional compromise. Each has its advantages and constraints. A balanced synthesis of these approaches—tailored to local political economy realities—may offer a path forward for other developing nations seeking resilient and inclusive tax systems.

RESEARCH METHODS

This study adopts a comparative qualitative research design with an embedded quantitative element to evaluate the structure and performance of tax systems in Indonesia and Uzbekistan between 2011 and 2023. The research relies on secondary data analysis, incorporating official statistics from the World Bank's World Development Indicators (WDI), International Monetary Fund (IMF) Article IV reports, OECD Tax Administration reviews, and national tax authority publications from both countries. In addition, peer-reviewed journal articles, policy briefs, and grey literature were reviewed to assess the institutional reforms, administrative practices, and behavioral dynamics influencing tax policy outcomes. The variables of focus include tax revenue as a percentage of GDP, personal and corporate income tax rates, the structure of tax revenue (direct vs. indirect), and tax administration reforms. This mixed-sourced data was triangulated for reliability and comparability using a descriptive comparative technique, suitable for capturing the evolving policy contexts and institutional variations between the two countries.

To deepen the analysis, the study applies a framework-based comparison using key indicators of tax system effectiveness: (1) adequacy (revenue mobilization), (2) efficiency (cost and ease of compliance), and (3) equity (progressivity and burden sharing). These dimensions are derived from classical public finance theory (Musgrave & Musgrave, 1989) and are supported by recent empirical insights from developing country tax studies (Bird & Zolt, 2014; Martinez-Vazquez et al., 2018). The research further integrates the Tax Administration Diagnostic Assessment Tool (TADAT) framework to assess administrative quality, digitalization, and taxpayer services. While the study does not employ econometric modeling, it uses time-series comparison and graphical visualizations to highlight trends and divergences across the two cases. This methodological approach allows for a holistic yet structured comparison, balancing the institutional narratives with concrete fiscal outcomes.

FINDINGS AND DISCUSSION

The comparative analysis of the tax systems in Indonesia and Uzbekistan from 2011 to 2023 reveals significant contrasts in fiscal architecture, administrative efficiency, and revenue performance. Both countries have pursued tax reforms under distinct political economies, with varying results in terms of revenue mobilization, tax base expansion, and digital transformation.

Indonesia's tax revenue performance has remained relatively stagnant over the past decade, with the tax-to-GDP ratio fluctuating between 8.3% and 11.4%. This consistently low ratio reflects structural limitations, such as a narrow tax base, large informal sector, and relatively weak tax enforcement. Despite modernization efforts—such as the introduction of e-Filing, e-Billing, and the Core Tax Administration System (CTAS)—Indonesia continues to struggle to significantly boost revenue collection relative to GDP. Martinez-Vazquez et al. (2018) attribute this underperformance to political resistance, institutional fragmentation, and uneven regional implementation. Additionally, public trust in tax fairness and transparency remains low, influencing voluntary compliance (Nugroho & Prasetyo, 2020).

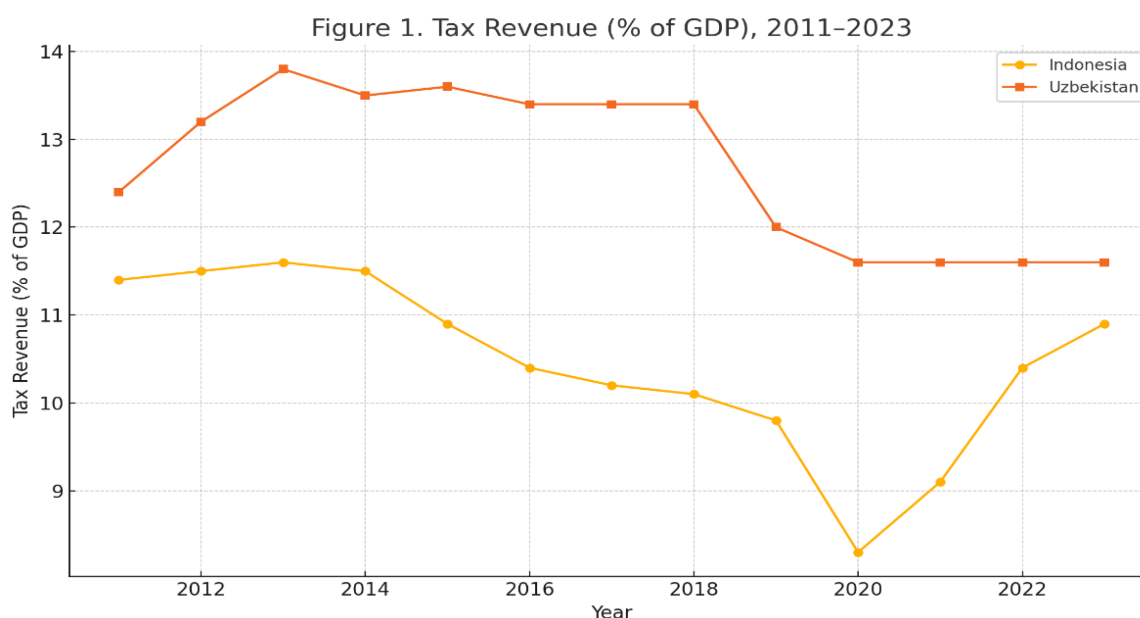

Figure 1. Tax Revenue (% of GDP) in Indonesia and Uzbekistan, 2011–2023

In contrast, Uzbekistan's tax-to-GDP ratio has shown greater consistency and slight improvements, especially following major reforms after 2016. The ratio rose from around 12.4% in 2011 to nearly 13.8% by 2013, and has since stabilized at approximately 11.6% following reforms to simplify and unify the tax structure. The introduction of a flat 12% personal income tax and a 15% corporate income tax made Uzbekistan's tax code simpler, reducing compliance costs and enhancing revenue predictability (IMF, 2023). A key contributor to this success has been the digital transformation of tax services via the my.soliq.uz platform, which now handles online registration, electronic invoicing, and VAT tracking in real time. OECD (2022) reports that these efforts have significantly boosted audit efficiency and reduced underreporting.

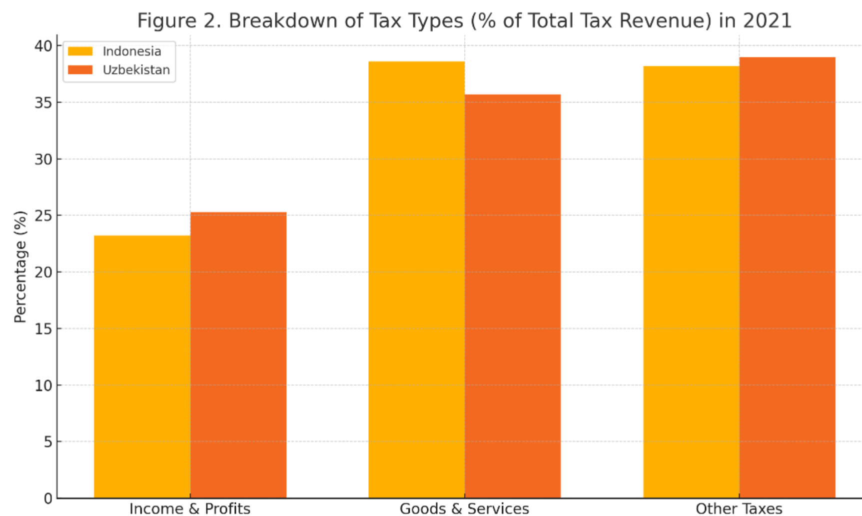

Figure 2. Breakdown of Tax Types (% of Total Tax Revenue) in 2021

The structural composition of taxes further distinguishes the two systems. Indonesia depends more heavily on indirect taxes, especially VAT and excise duties. In 2021, goods and services taxes made up over 38.6% of Indonesia's total tax revenue, while personal and corporate income taxes contributed about 23.2%. In Uzbekistan, the breakdown was more balanced: goods and services taxes contributed 35.7%, and direct taxes roughly 25.3% (World Bank, 2024). While Indonesia's progressive personal income tax regime appears equitable in theory, in practice its redistributive effect is muted due to weak enforcement and a narrow base of registered taxpayers. In contrast, Uzbekistan's flat tax structure, although simpler to administer, is less responsive to issues of vertical equity (Dabla-Norris & Gradstein, 2022).

Administrative frameworks are also crucial in explaining divergent performance. Indonesia's decentralization complicates policy execution. While the central government manages most national tax collection, local governments have limited capacity and oversight, leading to inefficiencies and uneven taxpayer treatment. Additionally, the fragmentation of taxpayer data across regional databases hampers national-level risk profiling and enforcement (Simanjuntak & Silaban, 2019). Uzbekistan's centralized tax administration enables quicker reform implementation, integrated digital control, and more consistent service delivery. However, it also limits taxpayer feedback and public accountability.

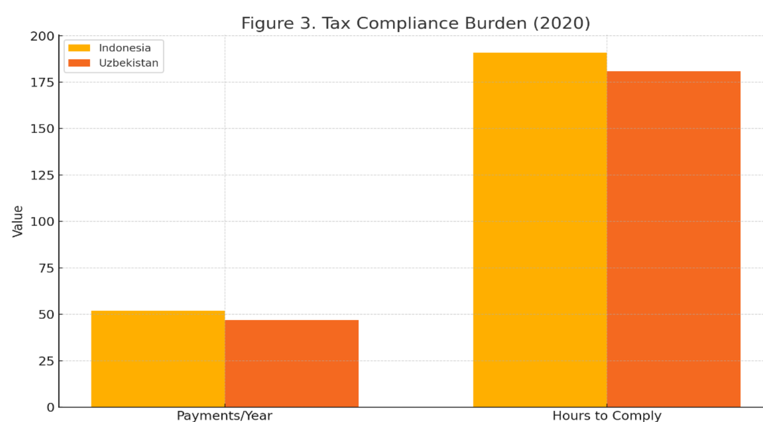

Figure 3. Number of Tax Payments per Year and Hours to Comply (2020)

Taxpayer compliance remains a major concern for both countries. Indonesia's informal sector accounts for nearly 60% of total employment, with many micro- and small-enterprises (MSEs) operating outside the formal tax net. Although simplified taxation schemes for MSEs exist, their uptake remains low due to cumbersome bureaucracy and limited outreach. Uzbekistan's response has been more digital: new laws require electronic cash registers, real-time VAT receipts, and mandatory e-invoicing. Dabla-Norris and Gradstein (2022) argue that these digital tools have significantly expanded the VAT base without increasing compliance costs.

Tax incentive policies reflect a shared strategy, but differ in execution. Indonesia offers tax holidays, super-deductions for R&D, and incentives for labor-intensive investments. While these aim to stimulate industrial upgrading and innovation, studies suggest they often result in foregone revenue with minimal impact on actual investment behavior (Zucman, 2014). Uzbekistan provides tax exemptions within Special Economic Zones (SEZs), often tied to export or technological criteria. While effective in attracting investment, there is growing recognition of the need to rationalize these incentives to avoid distortions and rent-seeking (UNCTAD, 2022).

Digitalization stands out as a transformative factor in both systems, though Uzbekistan has arguably progressed further in integrating tax, banking, and customs systems under a unified data regime. Indonesia's digital reforms remain limited to the DGT platform, which still lacks full interoperability with third-party data sources. This reduces its effectiveness in fraud detection and enforcement targeting. Uzbekistan's centralized system allows for real-time monitoring and risk analysis, making audits more efficient and reducing bureaucratic discretion (OECD, 2022).

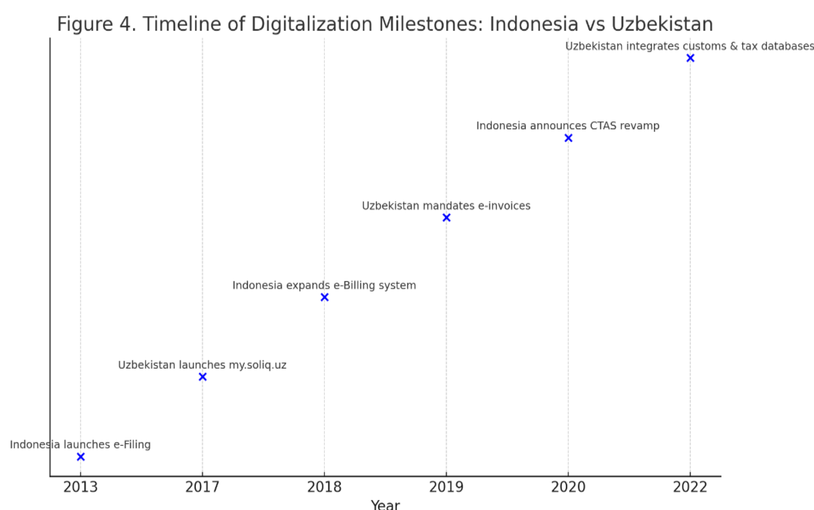

Figure 4. Taxpayer Digitalization Milestones in Indonesia vs. Uzbekistan

In terms of international cooperation and compliance, Indonesia has been more proactive in adopting OECD's Base Erosion and Profit Shifting (BEPS) standards, participating in the global exchange of tax information, and reforming transfer pricing regulations. Uzbekistan, while still aligning its framework with global norms, has made legislative progress in cross-border taxation and double-tax agreements (OECD/G20, 2021). Both countries recognize the importance of international tax transparency for attracting foreign investment and maintaining fiscal credibility.

Recent studies have emphasized the importance of human interaction and institutional behavior in fostering tax compliance in Indonesia. Prawira et al. (2023) found that tax officers play a crucial role in shaping Micro, Small, and Medium Enterprise (MSME) compliance, particularly through guidance, support, and communication strategies. Their study demonstrated that proactive tax officer engagement can improve taxpayer morale and voluntary compliance, especially in informal sectors that often escape the tax net. This insight aligns with the broader challenge Indonesia faces in formalizing its vast informal economy. In parallel, Prawira (2020) explored corporate tax behavior and found that robust corporate governance mechanisms—such as independent boards and active audit committees—are inversely correlated with tax aggressiveness in Indonesian manufacturing firms. These findings highlight the institutional levers that can be used to curb avoidance and enhance equity within the tax system. Together, these studies underscore the need for Indonesia to balance digital innovation with strong institutional relationships and governance-based enforcement to ensure sustainable improvements in tax compliance.

In conclusion, Uzbekistan has demonstrated notable gains in simplification, centralization, and digital transformation, leading to better tax compliance and more stable revenues. Indonesia, while politically and

economically more complex, continues to prioritize inclusivity, equity, and institutional reforms. The findings highlight that there is no one-size-fits-all model: each system reflects the interplay between political will, administrative capacity, and citizen engagement. For emerging economies, hybrid strategies that combine administrative efficiency with stakeholder inclusiveness may offer the most promising path toward building resilient and equitable tax systems.

CONCLUSION

This comparative analysis of Indonesia and Uzbekistan's tax systems from 2011 to 2023 reveals how divergent institutional frameworks, administrative strategies, and reform philosophies shape fiscal outcomes. While both nations have demonstrated a commitment to improving tax performance, their approaches reflect deep-rooted differences in governance models and policy execution. Indonesia, constrained by decentralization and political fragmentation, has pursued gradual reforms emphasizing inclusivity and technological upgrades, yet continues to struggle with persistently low tax-to-GDP ratios and an expansive informal sector. In contrast, Uzbekistan has leveraged centralized authority to implement rapid, top-down tax reforms, achieving notable gains in simplification, digitalization, and compliance, albeit within a more controlled administrative environment.

The findings suggest that there is no universally optimal tax system; rather, effective reform requires alignment with domestic political, economic, and institutional realities. Both countries offer valuable lessons for developing economies. Indonesia demonstrates the importance of democratic accountability and inclusive policy processes, while Uzbekistan highlights the efficiency gains possible through unified administration and aggressive digital reform. Moving forward, a hybrid strategy—combining simplification, robust digital infrastructure, and trust-based taxpayer engagement—may offer the most sustainable path toward building equitable, efficient, and growth-oriented tax systems. Continued evaluation and adaptive policymaking will be critical as both nations navigate the evolving demands of global integration and domestic development.

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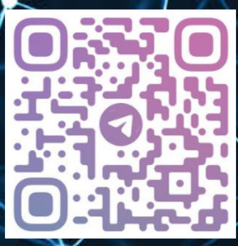

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