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DOI

10.1080/23311886.2023.2174517

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Reconstruction of the national economy post-covid-19 pandemic: Critical study of tax reforms in Indonesia

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[Save all to author list](#)^a Department of Administrative Law, Faculty of Law, Universitas Diponegoro, Jalan Dr. Antonius Suroyo, Semarang City, Indonesia[View PDF](#) [Full text options](#) [Export](#) **Abstract****Author keywords**

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Abstract

Health, education, tourism, industry, public services, and the economy were all negatively impacted by COVID-19-related government actions. Consequently, they affected the economy. The state's existence is required to alleviate the adverse consequences of COVID-19. Government activities in the tax sector are crucial to the nation's economic development. The government accomplishes this in taxation by providing tax incentives and relief, as specified in tax regulations. Following the COVID-19 pandemic, this report assesses the Indonesian government's economic recovery taxing strategies. The research employs the paradigm of Critical Legal Theory and the Socio-Legal research technique. The study results indicate that COVID-19 has affected virtually every industry in Indonesia, not simply the health sector. The coronavirus pandemic severely hit the economic sector with only 2.97% growth. The government's tax policy for economic recovery due partly to the COVID-19 Pandemic is executed using tax instruments that provide incentives and various tax payment reductions to encourage the economy. Generally speaking, tax incentives have a favorable impact on the success of this method for giving tax relief and tax incentives as part of the National Economic Recovery programme. Taxpayers have a favourable opinion of incentive programmes. Taxpayers that take advantage of tax benefits have, on average, more extraordinary local sales performance, exports, turnover, local purchases, and imports. However, this tax incentive programme has led to a decline in state tax revenue. The government must accept this risk to fulfil its objective of stimulating the economy. © 2023 The Author(s). This open access article is distributed under a Creative Commons Attribution (CC-BY) 4.0 license.

Author keywords

COVID-19 pandemic; incentives and relaxation; National Economic Recovery; tax law; tax policy

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Received: 28 October 2022
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LAW, CRIMINOLOGY & CRIMINAL JUSTICE | RESEARCH ARTICLE

Reconstruction of the national economy post-covid-19 pandemic: Critical study of tax reforms in Indonesia

Budi Ispriyarso^{1*} and Kadek Cahya Susila Wibawa¹

Abstract: Health, education, tourism, industry, public services, and the economy were all negatively impacted by COVID-19-related government actions. Consequently, they affected the economy. The state's existence is required to alleviate the adverse consequences of COVID-19. Government activities in the tax sector are crucial to the nation's economic development. The government accomplishes this in taxation by providing tax incentives and relief, as specified in tax regulations. Following the COVID-19 pandemic, this report assesses the Indonesian government's economic recovery taxing strategies. The research employs the paradigm of Critical Legal Theory and the Socio-Legal research technique. The study results indicate that COVID-19 has affected virtually every industry in Indonesia, not simply the health sector. The coronavirus pandemic severely hit the economic sector with only 2.97% growth. The government's tax policy for economic recovery due partly to the COVID-19 Pandemic is executed using tax instruments that provide incentives and various tax payment reductions to encourage the economy. Generally speaking, tax incentives have a favorable impact on the success of this method for giving tax relief and tax incentives as part of the National Economic Recovery programme. Taxpayers have a favourable opinion of incentive programmes. Taxpayers that take advantage of tax benefits have, on average, more extraordinary local sales performance, exports, turnover, local purchases, and imports. However, this tax incentive programme has led to a decline in state tax

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Budi Ispriyarso is a lecturer and senior researcher from the Department of Administrative Law, Faculty of Law, Universitas Diponegoro, Indonesia. He focuses on research in Administrative Law, State Finance Law, and Tax Law. Besides being a lecturer and researcher, he is also active in various off-campus activities. Kadek Cahya Susila Wibawa is a lecturer and senior researcher from the Department of Administrative Law, Faculty of Law, Universitas Diponegoro, Indonesia. He focuses on research in Administrative Law, Broadcasting Agency Law, and Tax Law. Apart from being a lecturer and researcher, he currently serves as Secretary of the Law Undergraduate Study Program, Faculty of Law, Universitas Diponegoro, Indonesia.

PUBLIC INTEREST STATEMENT

The efforts that have been made to criticise government policies on taxation are the primary topic of this study. This study focuses on efforts to criticise government tax policies in the context of economic recovery following the COVID-19 pandemic, notably in Indonesia. The study was conducted in Indonesia. Therefore, research can contribute input to the Indonesian government, particularly regarding the development of policies in the field of taxation in the context of effective and efficient economic recovery following the COVID-19 epidemic. In addition, the results of this research can provide governments in other countries with a reference point to use when formulating policies that are comparable to those found in this study.

revenue. The government must accept this risk to fulfil its objective of stimulating the economy.

Subjects: Contract Law & Tort; International Trade & Economic Law; Socio-Legal Studies - Public Policy; Public Law; Local Government Law; Administrative Law

Keywords: tax policy; tax law; COVID-19 pandemic; incentives and relaxation; National Economic Recovery

1. Introduction

COVID-19 is a life-threatening disease and has changed uncountable aspects of human life (Jamshed, 2021). Besides being a global phenomenon of unprecedented scale, the COVID-19 pandemic is becoming a personal experience with far-reaching effects, especially economically (Shapoval et al., 2021). A higher negative impact on global economic growth in 2020 will be witnessed as a result of the pandemic than in nearly a century. The outbreak of the COVID-19 pandemic has been an unprecedented challenge to the global economy, health, and the rule of law. On 30 January 2020, The World Health Organization (WHO) declared the COVID-19 outbreak as the “Sixth Public Health Emergency Services (SPHEC)” (Jamshed et al., 2020).

Consistent with projections, the COVID-19 Pandemic slowed global GDP growth to an annual pace of roughly -3.2% in 2020 (Abuselidze & Mamaladze, 2020). Most predictions about the severity of the 2020 economic slump were wrong, largely thanks to the Government’s fiscal and monetary measures. The global economy had a sharp slowdown in the second quarter of 2020, but growth rebounded strongly by the end of the year. The global economy is feeling the effects of the slump more and more, despite signs that it is beginning to ease. In particular, the global economy is still feeling the effects of the prolonged health crisis, which might have far-reaching and long-lasting repercussions (Onyeaka et al., 2021).

The Government’s fiscal and monetary policies are inextricably linked to the failure to foresee the global economic slump. As a result of the pandemic, the Government must spend massive sums of money on healthcare-related concerns like providing healthcare, vaccinating the populace, and subsidising the economy in numerous ways. Conversely, limitations, like those imposed on permitted actions, must inevitably be imposed (Sapulette & Santoso, 2021). Undeniably, limiting these activities will have a regional and global economic impact (Oldekop et al., 2020). If there is a breakdown in the distribution of commodities, production will drop while consumption will rise, causing a downward spiral for the economy. Limitations hit the tourism industries of countries that rely heavily on international visitors, the worst on travel between nations. The export-import-dependent nations have suffered the most during the previous two years due to the COVID-19 pandemic (Barbero et al., 2021).

What happened with the COVID-19 pandemic was catastrophic. Few nations are immune to the resulting economic recession (Timmis & Brüssow, 1986–1996). The World Bank predicts that economies in developing nations will be hit hard by the global recession brought on by COVID-19, particularly those that rely on international commerce, tourism, commodity exports, and remittances from overseas. In particular, each government’s success rests on its ability to implement effective policies that increase the population’s prospects of survival and recovery. There has been talk about the critical importance of fiscal and monetary policies in these times (Nicola et al., 2020).

The Government’s fiscal policy is crucial in combating the COVID-19 Pandemic. State income has dropped due to the economic stagnation of its population, and the Government must spend enormous sums of money to deal with the outbreak. It is at this point that fiscal and monetary policy comes into play (Li et al., 2021). Tax policy is a factor that causes anxiety. At the outset of the Pandemic, the United States extended tax deadlines and reduced income taxes. The United



Received: 16 December 2022
Accepted: 26 January 2023

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LAW, CRIMINOLOGY & CRIMINAL JUSTICE | RESEARCH ARTICLE

Theorising and illustrating plural policing models in countering armed banditry as hybrid terrorism in northwest Nigeria

Oluwale Ojewale^{1*}

Abstract: Banditry constitutes about 40% of national insecurity in Nigeria. It is a composite crime manifesting in wanton killing, cattle rustling, kidnapping for ransom, levying of illegal tax on farming communities, sexual violence and trafficking of arms and drugs. Through qualitative and quantitative research methodology, this article attempts to theorise and illustrate policing models aimed at countering armed banditry in northwest Nigeria. Coordinates of attacks by bandits are georeferenced to show their spatial distribution and pattern. As Nigeria continues to experience the shocks of banditry, the national and subnational governments are providing counter measures to lessen the striking capability of the bandits through four distinct but complementary models of policing. The article offers direction on the policing imperatives for combatting armed banditry in Nigeria. It proposes a multilevel policing framework which encompasses the mainstream policing, hybrid policing and the joint task force models with the state police as the new layer on the existing security architecture. This is well suited to respond to the conceptual, practical and strategic dimensions of policing in Nigeria to combat armed banditry and other criminalities that envelop the country.

Subjects: Military & Strategic Studies; Sociology & Social Policy; Criminology and Criminal Justice

Keywords: plural policing; armed banditry; terrorism; Nigeria

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