

Delaying the Implementation of Carbon Tax in Indonesia: A Critical Review of the Harmonization of Tax Regulations

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Abstract

The implementation of carbon tax has been postponed twice by the government based on the mandate of Articles 13 and 17 of Law No. 7/2021 on Harmonization of Tax Regulations. However, it is unclear how long these delays will last, raising questions about compliance with existing regulations. The postponement of carbon tax implementation based on existing regulations in the Harmonization of Tax Regulations raises concerns regarding compliance with the mandate of the law. The reason for the delay given by the government also needs to be further evaluated to ensure policy consistency and transparency in decision-making. This research aims to analyze the postponement of carbon tax implementation based on the regulations listed in the Taxation Regulations Harmonization Act, as well as identify the reasons for the postponement given by the government. This research method uses normative juridical, qualitative methods by reviewing literature, related rules, and regulations. Reasons for the delay given by the government include caution against a fragile economic recovery and a spike in energy prices. However, these reasons were also used to postpone the increase in the value-added tax (PPN) rate, potentially raising questions about compliance with regulations.

I. Introduction

Climate change has become a global issue that requires immediate and effective action. One instrument that can be used to reduce greenhouse gas emissions is a carbon tax.¹ The current situation involves Indonesia and global

¹ Aranta Prista Dilasari, et all, "Analisis Best Practice Kebijakan Carbon Tax Dalam Mengatasi Eksternalitas Negatif Emisi Karbon Di Indonesia", Jurnal Program Studi Akuntansi Politeknik Genesha 7, no.1 (2023) : 185. [Analisis Best Practice Kebijakan Carbon Tax Dalam Mengatasi](#)

countries in a joint commitment to deal with the impacts of climate change and shift to green-based economic growth. This effort involves the implementation of a Carbon Tax by the government, particularly for the coal-fired power plant sector. This measure is a key instrument in mitigating the increase in carbon emissions (CO₂) that comes with high economic growth and aims to create a more sustainable environment.²

The Carbon Tax is a levy on the use of fuels based on their carbon content, such as petroleum, natural gas, and coal that will become CO₂ when burned. This tax is levied on the purchase of carbon goods and carbon-emitting activities that harm the environment, including environmental pollution and damage.³ The main objective is to change economic behavior towards low-emission activities, in line with efforts to achieve GHG emission reduction targets by 2030. The implementation of Carbon Tax is a climate control instrument in sustainable economic growth, following the polluter pays principle.⁴

This decision has been taken by the Indonesian government based on Law Number 7 of 2021 concerning Harmonization of Tax Regulations. Apart from being a source of state revenue, carbon tax is also used as a climate control instrument to achieve sustainable economic growth, with the principle that polluters must be responsible for their impacts.⁵ Through the implementation of a carbon tax, it is expected that the behavior of economic actors will change, and they will shift to economic activities that are more environmentally friendly and have low carbon emissions. However, in Indonesia, the implementation of a carbon tax has faced repeated delays. This article will investigate the reasons behind the delays and examine the implications for the objectives of the Harmonization of Taxation Act (HPP).

2. Research Method

The purpose of this study is to analyze the delay in the application of carbon tax based on the regulations listed in Law Number 7 of 2021 concerning Harmonization of Tax Regulations (HPP). This research method

[Eksternalitas Negatif Emisi Karbon Di Indonesia | Owner : Riset dan Jurnal Akuntansi \(polgan.ac.id\)](#)

² Bintang Adi Pratama, et al, "Implementasi Pajak Karbon Di Indonesia: Potensi Penerimaan Negara Dan Penurunan Jumlah Emisi Karbon", Jurnal Pajak Indonesia 6, no.2 (2022): 373, <https://jurnal.pknstan.ac.id/index.php/JPI/article/view/1827>

³ Ibid

⁴ OECD (Organisation for Economic Co-operation and Development), "Recommendation of the Council on

Guiding Principles concerning Internasional Economics Aspects of Environmental Policies", OECD/LEGAL/0102, (2023): 5, <https://legalinstruments.oecd.org/public/doc/4/4.en.pdf>

⁵ Fitri Novia Heriani, "Pemerintah Siapkan Aturan Lengkap Pajak Karbon" (2022) [Pemerintah Siapkan Aturan Lengkap Pajak Karbon \(hukumonline.com\)](#)

uses normative juridical, qualitative methods by reviewing literature, related rules and regulations⁶ such as: Law Number 7 of 2021 concerning Harmonization of Tax Regulations (HPP), PP No. 50 of 2022 concerning Procedures for Implementing Rights and Fulfilling Tax Obligations, and several related publication sources. Data collection techniques by means of primary, secondary, and tertiary, then the data will be analyzed in detail to be able to answer the subject matter under study. The subject matter to be examined is whether the carbon tax delay in Indonesia is in accordance with the mandate of the Act and whether the reasons given by the government can be legally justified.

3. Results and Discussion

Delayed Carbon Tax Implementation and Its Impact

The Indonesian government has twice postponed the implementation of a carbon tax since the mandate of the Harmonization of Tax Regulations Act. The first postponement occurred on April 1, 2022, followed by the second postponement on July 1, 2022.⁷ To date, there is no clarity on when this delay will end. The delay in the implementation of the Carbon Tax is an issue of concern, especially after Finance Minister Sri Mulyani's statement on the matter. Several parties, including members of the House of Representatives and experts, gave their views on the delay. Finance Minister Sri Mulyani said that the postponement of carbon tax implementation is necessary to provide sufficient time for economic actors to prepare and adapt to the new taxation system.⁸ The reason for this delay is also related to economic conditions that have not fully recovered due to the impact of the COVID-19 pandemic. Sri Mulyani also emphasized that in implementing the carbon tax, the government will make an appropriate transition so that the imposition of carbon tax remains in line with economic recovery efforts after the COVID-19 pandemic. The imposition of carbon tax will be carried out in stages by taking into account the development of the carbon market, the achievement of the Nationally Determined Voluntary Contributions (NDC) target, sector

⁶ Peter Mahmud Marzuki, *Penelitian Hukum*, (Jakarta, Kencana Prenada, 2010), 35.

⁷ Administrator, Indonesia.go.id, "Menunda Pajak Karbon untuk Dampak Optimal", (2022), [Indonesia.go.id](https://indonesia.go.id) - [Menunda Pajak Karbon untuk Dampak Optimal](https://indonesia.go.id)

⁸ Cantika Adinda Putri, "Pajak Karbon Batal Berlaku 1 Juli, Sri Mulyani Buka Suara", CNBC Indonesia (2022), [Pajak Karbon Batal Berlaku 1 Juli, Sri Mulyani Buka Suara](https://cnbcindonesia.com) (cnbcindonesia.com)

readiness, and economic conditions.⁹ It seems that the government is very cautious in the implementation of carbon taxes in the future.

On the other hand, views from the DPR vary. Some members of the House of Representatives consider the postponement to be a wise move as it allows more time for socialization, consultation, and further discussion regarding its impact on various sectors of the economy. However, there were also members of Parliament who highlighted the need to maintain momentum and implement the carbon tax according to the original schedule, given the urgency of environmental protection and climate change.¹⁰

Experts also gave their views on the delay in implementing the carbon tax. Some experts supported the decision, given the complexity and widespread impact of this policy change. They emphasized the importance of adequate readiness and understanding before the implementation of the carbon tax. However, there were also experts who criticized the delay, arguing that it could hinder progress in reducing carbon emissions and promoting the transition to a sustainable economy.¹¹

Overall, the delay in implementing a carbon tax has been a complex debate. The diverse opinions of the Minister of Finance, the House of Representatives, and experts reflect the complexity of the issue, including the economic, environmental, and social considerations associated with implementing a carbon tax.

Reason for Delay

In a press conference in July 2022, the Minister of Finance, Sri Mulyani Indrawati, stated that the government is still cautious about implementing a carbon tax. The two main reasons associated with the postponement of the

⁹ See. Endang Larasati, "Kenalkan Pajak Karbon untuk Mengendalikan Perubahan Iklim, Indonesia Ambil Manfaat Sebagai Penggerak Pertama di Negara Berkembang", Badan Kebijakan Fiskal RI, (2022), <https://fiskal.kemenkeu.go.id/publikasi/siaran-pers-detil/328>

¹⁰ Adeline Hilary Tambunan, "Pajak Karbon Masih Tertunda, Ini Dia Pandangan Anggota DPR", Pajakku, (2023), <https://www.pajakku.com/read/633bfc8b577d80e80ae8db1/Pajak-Karbon-Masih-Tertunda-Ini-Dia-Pandangan-Anggota-DPR>

¹¹ Devi Setya, "Terkait Penerapan Pajak Karbon, Pakar Unair: Bisa Kurangi Kerusakan Iklim", detik.com, (2022), <https://www.detik.com/edu/detikpedia/d-6320870/terkait-penerapan-pajak-karbon-pakar-unair-bisa-kurangi-kerusakan-iklim>

Carbon Tax in Indonesia are: "First, the economic recovery is still vulnerable. Second, the geopolitical situation has made energy prices spike sharply"¹²

In addition, the government still has difficulties in determining the price of carbon, which is certainly different from the price of commodities that are visible to the naked eye. As stated by Sri Mulyani who said "No one can see it, where is the CO₂, why should I pay? How do you prove that you actually reduce CO₂?"¹³ However, these reasons are questionable because at the same time, the government successfully implemented an increase in the Value Added Tax (VAT) rate on the grounds that it was mandated by the Law on Harmonization of Tax Regulations, which is exactly the same as the increase in the value added tax (VAT) rate. When it raised the VAT rate from 10% to 11% on April 1, 2022, the government used the excuse of the law's mandate. However, it is affirmed in Article 7 paragraph (1) a of the Law on Harmonization of Tax Regulations that it is very clear and explicitly states that the VAT rate increase from 10% to 11% will take effect on April 1, 2022. The mandate of the law clearly cannot be violated. However, the same law also mandates the carbon tax to take effect from April 1, 2022. This mandate is also explicitly stated in Article 17 paragraph (3). However, unlike when raising VAT, the government violated the mandate of this law. It was postponed until July 2022, and now it has been postponed again for who knows how long.¹⁴

In addition, the government has also issued Government Regulation (PP) No. 50 of 2022 which details aspects of the carbon tax. From the above, it is possible that the decision to postpone the carbon tax appears to have involved important considerations before the measure was fully implemented. The delay appears to have been caused by several interrelated reasons. *First*, the delay gives the industry sector time to prepare for the possible impacts of the carbon tax. As part of the global effort to reduce greenhouse gas emissions, the carbon tax may affect companies' production patterns and operational costs, so it takes time for them to adapt.

¹² See, Edy Gunawan, "Standar Ganda Pajak Karbon" Investor Daily 9 Industries, Trade & Services Senin 22 Agustus 2022.

¹³ Cantika Adinda Putri, "Pajak Karbon di RI 'Ngaret', Sri Mulyani: Ini Rumit!" CNBC Indonesia, (2023), <https://www.cnbcindonesia.com/news/20230201192011-4-410188/pajak-karbon-di-ri-ngaret-sri-mulyani-ini-rumit>

¹⁴ Deyola Agasi, Rahmi Zubaedah, "Urgensi Kenaikan Tarif Pajak Pertambahan Nilai Berdasarkan Asas Kepentingan Nasional" Jurnal Perspektif Hukum 22, no.2 (2022): 220, <https://perspektif-hukum.hangtuah.ac.id/index.php/jurnal/article/view/131>

Secondly, the postponement also provides space for the government to conduct wider consultations with various stakeholders. The implications of the carbon tax need to be evaluated and discussed with businesses, environmental experts, and the general public. This way, the policy can be aligned with the needs and realities on the ground. In addition, the delay may also be due to concerns about the social and economic impacts of a carbon tax. Rising living and operating costs may affect society and businesses as a whole, so this delay may provide an opportunity to formulate appropriate mitigation measures. In addition to these factors, the delay may also be related to the government's efforts to ensure coherence between the carbon tax and other environmental policies. A carbon tax can be part of a larger policy framework to address climate change, and this delay gives the government time to ensure the coherence and effectiveness of its various measures.

Finally, the delay also provides an opportunity for the government to finalize the complex technical and administrative aspects of the carbon tax. Details such as tariffs, payment mechanisms, and emission reporting systems need to be well-prepared so that the implementation can run smoothly. Overall, the Indonesian government's postponement of the implementation of the carbon tax since April 2021, despite the issuance of Government Regulation No. 50 of 2022, reflects a careful and planned response to the challenges and implications associated with the policy. This move demonstrates a commitment to ensuring that the introduction of a carbon tax will have a positive impact on protecting the environment and reducing carbon emissions, while also taking into account sensitive social and economic aspects.

Implications for the Objectives of the Harmonization of Tax Regulations Act

The implementation of a carbon tax is in line with the objectives of the Tax Law Harmonization Act, which include sustainable economic growth, economic recovery, optimizing state revenue, and improving the tax ratio.¹⁵ By delaying the implementation of the carbon tax, these objectives may not be optimally achieved. In addition, the delay may also affect climate change mitigation efforts, which is one of the important objectives of the carbon tax. In the context of tax regulation in Indonesia, the implementation of carbon tax

¹⁵ Margono Margono, Kukuh Sudarmanto, Diah Sulistiyani, Amri Panahatan Sihotang, "Keabsahan Pengenaan Pajak Karbon Dalam Peraturan Perpajakan", Jurnal USM Law Review 5, no.2 (2022): 772, <https://journals.usm.ac.id/index.php/julr/article/view/5918>

is regulated by Law Number 7 of 2021 on Harmonization of Tax Regulations. A clear mandate in Article 17 paragraph (3) of the Harmonization of Taxation Regulations Law states that the carbon tax must be enacted starting April 1, 2022. However, the delays in the implementation of the carbon tax that have occurred are inconsistent with the mandate of the law.¹⁶

As a nation of laws, it is important to respect and implement the mandate of the law appropriately. The government as the executor of the law has the responsibility to comply with these provisions. However, in the context of the carbon tax delay, there are questions regarding the government's compliance with the mandate of the Harmonization of Tax Regulations Act.¹⁷ In the case of the postponement of the Value Added Tax (VAT) rate increase on April 1, 2022, the government used the law as justification. However, when it comes to delaying the implementation of the carbon tax, the same rationale is not used consistently. This raises doubts about the sustainability of carbon tax implementation and the government's seriousness in complying with the mandate of the law.

As for the vulnerable economic recovery and energy price spikes as reasons for postponing the carbon tax, it should be noted that the purpose of implementing a carbon tax is also related to sustainable economic recovery. By imposing a carbon tax, it can encourage technological innovation, carbon market development, and efficient investment in low-carbon and environmentally friendly sectors. Therefore, these reasons need to be further evaluated to ensure that the postponement of the carbon tax does not conflict with the objectives of the Harmonization of Tax Regulations Act.¹⁸ In the context of the formulation of the carbon tax roadmap mentioned by the Minister of Finance, it is important to consider the technical aspects, tariffs, procedures, and mechanisms of carbon tax implementation. The draft regulation of the minister of finance to be released to the public should comply with the provisions of the Harmonization of Tax Regulations Act and provide clear guidelines for the implementation of the carbon tax.¹⁹

¹⁶ Eykel Bryken Barus, Suparna Wijaya, "Penerapan Pajak Karbon Di Swedia Dan Finlandia Serta Perbandingannya Dengan Indonesia", Jurnal Pajak Indonesia (Indonesian Tax Review) 5, no 2 (2022): 256-279, [Penerapan Pajak Karbon Di Swedia Dan Finlandia Serta Perbandingannya Dengan Indonesia | JURNAL PAJAK INDONESIA \(Indonesian Tax Review\) \(pknstan.ac.id\)](https://pknstan.ac.id/jurnal-pajak-indonesia/index.php/pji/article/view/1000)

¹⁷ Endang Larasati, "Reformasi Perpajakan untuk Penciptaan Keadilan, Peningkatan Kepatuhan, dan Penguatan Fiskal", Badan Kebijakan Fiskal RI (2021), <https://fiskal.kemenkeu.go.id/publikasi/siaran-pers-detil/326>

¹⁸ Kaiwen Chang, Lanlan Liu, Dan Luo, Kai Xing, "The impact of green technology innovation on carbon dioxide emissions: The role of local environmental regulations", Journal of Environmental Management 340, no.15 (2023):2, <https://www.sciencedirect.com/science/article/pii/S0301479723007788>

¹⁹ DDTCNews, "Implementasi Pajak Karbon Ditunda, Sri Mulyani Beri Penjelasan" (2022), <https://pertapsi.or.id/implementasi-pajak-karbon-ditunda-sri-mulyani-beri-penjelasan>

In addition, and clarity regarding the postponement of carbon tax implementation is also important. In making decisions related to delays, the government needs to provide adequate information to the public and stakeholders to maintain trust and explain the underlying reasons. In the face of climate change and related global challenges, the implementation of a carbon tax can be an important instrument in reducing greenhouse gas emissions.²⁰ This is in line with Indonesia's commitment to achieve the greenhouse gas emission reduction target in the Paris Agreement.

The carbon tax rate, as stated in Article 13 paragraphs (8) and (9) of the Harmonization of Taxation Regulations Law, is to be set higher or equal to the carbon price in the carbon market per CO₂ equivalent, however, it needs to be recognized that implementing a carbon tax is not easy and requires careful preparation. One of the main challenges is reaching agreement on a fair and effective carbon tax rate. A rate that is too high may place a heavy economic burden on certain sectors and stifle growth, while a rate that is too low may not encourage the desired behavioral changes.²¹

In addition, a transparent and accountable mechanism is needed to collect and manage carbon tax revenues. The government must ensure that funds collected from the carbon tax are used efficiently and effectively for the purpose of climate change mitigation and low-carbon development. In addition to technical aspects, carbon tax implementation also requires strong social and political support. The government needs to conduct intensive socialization and education to the public about the importance of carbon tax as a policy instrument to address climate change and encourage the transition to a sustainable economy. In this case, the private sector also needs to be actively involved in carbon tax implementation. Companies should take into account the impact of carbon tax in their business activities and innovate to reduce greenhouse gas emissions. This is where it is important to build cooperation between the government, private sector, and civil society to create a conducive environment for carbon tax implementation.²²

Meanwhile, in the context of tax regulation in Indonesia, the government must ensure compliance with the mandate of the Harmonization

²⁰ Muhammad Idris, "Mengenal Pajak Karbon di Indonesia dan Perhitungannya", Kompas.com, 19 Juli 2022 [Mengenal Pajak Karbon di Indonesia dan Perhitungannya Halaman all - Kompas.com](https://www.kompas.com)

²¹ Lihat, Hadijah Ummi Elsa, Rachmad Utomo, "Menimbang Kesiapan Penerapan Carbon Pricing Di Indonesia Dengan Studi Pada Kanada, Britania Raya, Dan Australia", Jurnal Pajak Indonesia 6, no. 2 (2022): 413, <https://jurnal.pknstan.ac.id/index.php/JPI/article/view/1866/981>

²² Duy Nong, Paul Simshauser, Duong Binh Nguyen, "Greenhouse gas emissions vs CO₂ emissions: Comparative analysis of a global carbon tax" Journal Applied Energy 298, no 15 (2021), <https://www.sciencedirect.com/science/article/pii/S0306261921006462>,

of Tax Regulations Law regarding the implementation of carbon tax. If there is a delay or change in policy, it must be based on clear and transparent considerations that still pay attention to the main objectives of the Harmonization of Tax Regulations Law, namely sustainable economic growth, optimization of state revenue, and mitigation of climate change.²³ As such, the implementation of a carbon tax in Indonesia is an important part of efforts to mitigate climate change and transition to a low-carbon economy. However, the delay in implementation raises questions about compliance with the mandate of the Harmonization of Tax Regulations Act and consistency in tax policy. It is important for the government to ensure compliance with the mandate of the law, establish a fair carbon tax rate agreement, and engage various stakeholders in the implementation of the carbon tax to achieve the desired goals. In addition, there needs to be clear and transparent communication to the public on the reasons for the delay and future plans regarding the implementation of the carbon tax.²⁴

In the context of tax regulation in Indonesia, it is important to examine the relationship between the mandate of the Harmonization of Tax Regulations Act and the implementation of carbon tax. The law provides a strong legal foundation for the implementation of the carbon tax starting April 1, 2022, and as a country of law, compliance with the mandate of the law is very important. However, in practice, there are situations where the government delays the implementation of the carbon tax. In this case, it is necessary to further analyze the justification for the delay in accordance with existing regulations. The government needs to explain clearly and transparently the reason for the delay and how it complies with the provisions of the law.²⁵

To deal with climate change, the implementation of carbon tax has an important role in reducing greenhouse gas emissions and promoting the transition to a low-carbon economy. However, the implementation of carbon tax should not be considered as the only solution, but should be combined

²³ Imtiyaz Farras Mufidah, "Dilema Reformasi Perpajakan Pasca Terbit UU HPP terhadap PPN dan NPWP pada Era Post - Pandemic" *Jurnal Ekonomika dan Bisnis* 9, no.2 (2022): 320, <https://journal.feb-uniss.ac.id/home/article/view/247>

²⁴ Dinda Devina Maharati, Nadia Nathania Sutanto, Syahreza Fachran, "Tinjauan Yuridis Penerapan Pajak Karbon sebagai Solusi Percepatan Green Energy di Indonesia" *Jurnal Spektrum Hukum* 20, no 1 (2023): 6, <http://sister.untagsmg.ac.id/index.php/SH/article/view/3714/2052>, diakses pada tanggal 29 Agustus 2023

²⁵ Arhelia Putri Salsabila, Tandjung Herning Sitabuana, Urgensi Penerapan Pajak Karbon Berdasarkan Undang-Undang Harmonisasi Peraturan Perpajakan, *Jurnal Ilmu Pengetahuan Sosial* 10, no 5 (2023):2345, <http://jurnal.um-tapsel.ac.id/index.php/nusantara/article/view/11629/6960>, diakses pada tanggal 29 Agustus 2023

with other measures such as renewable energy development, energy efficiency, and sustainable management of natural resources, such as: from renewable energy sources from solar photovoltaic (PV), wind, geothermal, hydropower, and tidal.²⁶ In addition, it is also important to pay attention to social justice aspects in the implementation of carbon tax. A carbon tax must be carefully designed so as not to place an excessive burden on economically vulnerable groups. A fair and sustainable approach is needed to ensure that the carbon tax does not increase social and economic disparities.²⁷

In facing the challenges of climate change, collaboration between governments, the private sector, civil society, and international institutions is essential. Close cooperation is needed in formulating policies, building capacity, and implementing measures to reduce greenhouse gas emissions and achieve sustainable development goals. The government also needs to ensure that there are sufficient incentives for the private sector to participate in climate change mitigation efforts. Policy support, such as fiscal incentives, investment in green technology research and development, and facilitating access to carbon markets, can encourage the private sector to reduce emissions and adopt more sustainable business practices.²⁸

The implementation of a carbon tax in Indonesia is therefore an important part of efforts to mitigate climate change and transition to a low-carbon economy. It is important for the government to ensure compliance with the mandate of the law, explain the reasons for the delay transparently, and involve various stakeholders in formulating policies and implementing the carbon tax. The implementation of the carbon tax should be based on a fair and effective tariff agreement and pay attention to social justice aspects.²⁹

Collaboration between the government, private sector, civil society, and international institutions, as well as involving education to educate students

²⁶ Najia Saqib, Magdalena Radulescu, Muhammad Usman, Daniel Balsalobre-Lorente, Teodor Cilan, "Environmental technology, economic complexity, renewable electricity, environmental taxes and CO2 emissions: Implications for low-carbon future in G-10 bloc", *Journal Heliyon* 9, no 6, (2023): e16457, <https://www.sciencedirect.com/science/article/pii/S2405844023036642>

²⁷ Juan Safero Rianda, "Pajak Karbon Berdasarkan Prinsip Keadilan Dan Keterjangkauan Di Indonesia", *Jurnal Intelektual Administrasi Publik dan Ilmu Komunikasi* 10, no.1 (2023): <https://ejournal.ubhara.ac.id/intelektual/article/view/1036/199>

²⁸ Global Green Growth Institute, "Pertumbuhan Ekonomi Hijau Dan Perencanaan Investasi Panduan untuk Menggunakan Analisis Biaya - Manfaat yang Diperluas (eCBA)" (2016): 6, http://greengrowth.bappenas.go.id/wp-content/uploads/2018/05/Pertumbuhan-Ekonomi-Hijau-dan-Perencanaan-Investasi_ID_2016.pdf

²⁹ Wilda Prihatiningtyas, Suparto Wijoyo, Indria Wahyuni, Zuhda Mila Fitriana, "Perspektif Keadilan Dalam Kebijakan Perdagangan Karbon (Carbon Trading) Di Indonesia Sebagai Upaya Mengatasi Perubahan Iklim", *Journal Refleksi Hukum* 7, no 2 (2023): 167, <https://ejournal.uksw.edu/refleksihukum/article/view/7171/2494>

about the importance of protecting the climate, is also important to achieve climate change mitigation goals holistically.³⁰ In addition, in the context of tax regulation, it is important to pay attention to the legal framework governing the implementation of carbon tax. There needs to be clear and comprehensive regulations governing the tariff, collection mechanism and management of carbon tax revenues, as well as the use of funds collected for the purpose of climate change mitigation and sustainable development. The process of formulating and drafting regulations must involve various stakeholders in order to reach a strong consensus and support effective carbon tax implementation.³¹

It is also important to conduct regular monitoring and evaluation of carbon tax implementation. These evaluations can help identify successes and challenges and allow for policy improvements and adjustments where necessary. In the face of climate change, the implementation of carbon tax is one of the important instruments that can reduce greenhouse gas emissions and promote the transition to a low-carbon economy.³² However, the successful implementation of a carbon tax depends not only on existing regulations, but also involves awareness and active participation from all stakeholders.

4. Conclusion

Indonesia's two delays in implementing a carbon tax have raised questions about its compliance with the mandate of the Harmonization of Taxation Regulations Act. The reasons cited by the government for the delays, namely the fragile economic recovery and energy price spikes, have fueled doubts about the decision. As the implementer of the Act, the Minister of Finance should not have the authority to negotiate or delay the implementation of the carbon tax if the mandate of the Act is clear. This delay

³⁰ Sakari Tolppanen, Jingoo Kang, Laura Riuttanen, "Changes in students' knowledge, values, worldview, and willingness to take mitigative climate action after attending a course on holistic climate change education", *Journal of Cleaner Production* 373, no 1 (2022): 9, ³⁰ Sakari Tolppanen, Jingoo Kang, Laura Riuttanen, "Changes in students' knowledge, values, worldview, and willingness to take mitigative climate action after attending a course on holistic climate change education", *Journal of Cleaner Production* 373, no 1 (2022): 9, <https://www.sciencedirect.com/science/article/pii/S0959652622034400?via%3Dihub>

³¹ Alikhan Salim, Mahfud Sidiq, "Dampak Pajak Karbon Terhadap Kelangsungan Bisnis", *Jurnal Akuntansi Keuangan Dan Perbankan Remittance* 3, no1 (2022):75, <http://ejurnal.swadharma.ac.id/index.php/remittance/article/view/223/183>, diakses pada tanggal 29 Agustus 2023

³² Dian Ratnawati, "Carbon Tax Sebagai Alternatif Kebijakan Mengatasi Eksternalitas Negatif Emisi Karbon Di Indonesia", *Jurnal Perbendaharaan, Keuangan Negara Dan Kebijakan Publik* 1, no. 2 (2016), <https://itrev.kemenkeu.go.id/index.php/ITRev/article/view/51/52>

could also potentially affect the achievement of the objectives of the Harmonization of Tax Regulations Act, including sustainable economic growth and climate change mitigation efforts. Therefore, there is a need for transparency and clarity on when the carbon tax will be implemented, as well as concrete steps to achieve these objectives.

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