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Redesign of electricity sector tax incentives based on SDGs and green energy in realizing golden indonesia 2045

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ABSTRACT

Purpose: This aim of the research is to explore the redesign of tax incentives in Indonesia's electricity sector, focusing on aligning these incentives with the Sustainable Development Goals (SDGs) and green energy initiatives.

Methodology/approach: A qualitative approach was employed in this study, combining primary and secondary data sources. Primary data were collected through interviews with experts in SDGs, renewable energy practitioners, and representatives from the Fiscal Policy Agency. Secondary data were obtained through a comprehensive review of relevant literature, policies, and regulations. Data analysis was conducted using a descriptive method that includes data reduction, data presentation, and conclusion drawing/verification.

Findings: The study found that while tax incentives such as tax holidays, allowances, and import duty exemptions have been introduced to promote renewable energy, their implementation has not yet fully optimized investment in this sector.

Practical and Theoretical contribution/Originality: Practically, this study contributes to fiscal policy discussions by recommending adjustments to tax incentives that are more closely aligned with SDGs and green energy goals. Theoretically, this study expands stakeholder theory by emphasizing the role of public-private collaboration and the need for inclusive policies to achieve long-term energy sustainability.

Research Limitation: The limitation of this study is the lack of real-time data access regarding the implementation of tax incentives in the field, particularly in the renewable energy sector in remote areas.

Keywords: Electricity; Green Energy; Sustainable Development Goals (SDG); Tax Incentives.



INTRODUCTION

Indonesia is a member of the United Nations that pledged to agree on the *Sustainable Development Goals* (SDGs) 2015-2030. SDGs as the completion of the *Millennium Development Goals* (MDGs) or *Millennium Development Goals* 2000-2015 which fully indicators have not reached the target, but Indonesia is said to have successfully implemented the MDGs with 47 achievements from a total of 67 sectors (Afandi 2017). Based on these achievements, it shows that Indonesia is committed to being more serious and optimistic in realizing sustainable development goals (SDGs) and achieving better results than the millennium development goals (MDGs). These goals are expected to improve economic welfare in a sustainable manner, ensure the continuity of social life, improve the quality of life, and continue to improve the quality of life, inclusive development. In addition, Indonesia is determined to implement governance effective to ensure the continuous improvement of the quality of life of a single person generation to the next.

Sustainable Development Goals (SDGs) are proposed by world leaders to end global problems such as poverty inequality and the environment (Rachman 2023). There are 3 (three) concepts of sustainable development applied in Indonesia, namely *first*, not wasting natural resources or depleting natural resources, *second*, not causing pollution or impacting the environment, *third*, activities must be able to increase resources that can be utilized or resources that can be replaced (A.G. Olabi 2022). Sustainable Development consists of two main elements, namely awareness of the needs of poor people in various developing countries, as well as technological limitations and social organizational structures in terms of the ability of the environment to meet the needs of current and future generations. Sustainable Development (SD) is closely related to the Sustainable Development Goals (SDGs), which are a continuation of the concept of SD first introduced by WCED, known as the World Commission on Environment and Development, in 1987. The SDGs include 17 main goals and 169 priority targets that are set with specific deadlines by the United Nations (UN) on a global scale, (Rachman 2023) and (PPN/Bappenas 2020). Development programs that benefit humans and the planet at large (Salim Azmal 2023). The SDGs must provide solutions that can meet basic human needs, combine aspects of development with environmental protection, achieve equality, guarantee the right to self-determination, respect cultural and social diversity, and protect ecological integrity, (Salim Azmal 2023).

Indonesia is a prosperous country that is rich in natural resources and has a very geographical area, has great potential in the development of new renewable energy (EBT), known as green energy. According to data from the Ministry of Energy and Mineral Resources, the amount of renewable energy potential derived from resources such as geothermal, bioenergy, hydropower, wind, solar energy and marine energy reaches 442 GW, which can be utilized for power generation (Mutia 2019). In 2018, only 8.8 GW or about 14% of the total available capacity was used for power generation, while the total generating capacity sourced from fossil and non-fossil energy reached 64.5 GW (Dinata et al., 2023) and (DJP 2023). This is due to the minimal use of renewable electricity for power generation due to the high production costs of renewable energy generation and competition with coal-based fossil fuel producers. Lack of national support for renewable energy generation components and low financing interest rates are factors that hinder the development of green energy. The Government of Indonesia's commitment is reflected in Government Regulation No. 79/2014 on the National Energy Policy, which targets the proportion of new and renewable energy (NRE) at a minimum of 23% by 2025 and an increase of 31% for 2050. The policy aims to reduce gas emissions and fossil fuel use as

part of climate change mitigation efforts, (Notohamiprodo 2018). Presidential Decree No. 112 of 2022 related to the Acceleration of Green Energy Development for Electricity Supply regulates the provision of tax incentives as one of the steps to encourage investment in the renewable energy sector for power plant development companies. A prerequisite for the development of power plants is the use of new renewable energy or green energy (DJP 2023).

The Indonesian Government's policy regarding tax regulations provides in the form of tax incentives, which in general can be interpreted as facilities provided by the Government in the field of taxation. The government has produced various policies both in terms of regulations and empowerment (Soemarsono et al., 2024). In accordance with Presidential Regulation 112 (PERPRES 2022) regarding the acceleration of renewable energy development for electricity supply can be encouraged through the provision of tax incentives. This incentive can be realized in the form of income tax reduction in accordance with the provisions stipulated in the applicable tax law (Haptari 2023). Tax incentives provide incentives or facilities to local taxpayers such as the elimination of administrative sanctions and the reduction of large tax payment (Wibowo 2023). This fiscal stimulus should be a catalyst to sustain consumption and investment levels that can maintain economic growth at least in the range of 5.8% to 6%. *Financial* and *non-financial* incentives are given to authorities to develop power plants, these plants to be built must use new renewable energy (EBT) (Notohamiprodo 2018), (Wibowo 2023) and (A Firdiansyah 2023). Providing tax incentives through *tax holidays* is one of the strategic steps in supporting the transition to green energy. Therefore, the government seeks to implement legal policies related to environmental tax incentives to support the strategies that have been formulated to realize *Green Energy*, (Notohamiprodo 2018) and (Wibowo 2023).

The development of renewable energy for electricity supply can create competitive prices by implementing transparent procurement mechanisms and support from the government through relevant ministries. The green industry in Indonesia is still in the early stages of development, with the main challenges faced by industry players including limited funding, technological readiness, and regulatory uncertainty which are still obstacles. In addition, tax incentives are deemed unable to encourage the acceleration of EBT investment more optimally. Stimulation and incentives from the government are needed to accelerate the shift towards the use of green energy (Mutia 2019), (Negara 2019), (Machfuzhoh & Muttaqin, 2023) and (Hariani, 2022).

SDGs and new renewable energy have the goal of realizing *net zero emission*, so the government needs to design the right tax incentives for green energy development in the hope of accelerating the empowerment of new renewable energy, and can encourage the creation of cooperation between countries to accelerate energy changes to *net zero emission*. The implementation of SDGs and new renewable energy has a long-term goal of realizing *net zero emission*, which has an impact on both human life and nature. The purpose of this research is to maximize taxation and encourage SDGs and *green energy* development, policy makers must ensure that the Tax Law is effectively enforced and taxpayers comply with their tax obligations (Rahman 2023). So that it is necessary to redesign the right tax incentives for green energy development, it is hoped that it can accelerate and accelerate the empowerment of new and renewable energy, and encourage cooperation between countries to accelerate energy changes to *net zero emission*.

Based on (Freeman 1984) defines *Stakeholder Theory* as all individuals and groups who have a critical perspective on the leadership have a critical view of the organization's leadership when running the organization. The success of the organization is not measured from a financial perspective, but also the perspective of fulfilling the organization's goals. *Stakeholder* theory has the concept of the organization as an entity's interaction with various parties who have responsibility for the impact caused to stakeholders such as employees, customers, suppliers, shareholders, government, academics, public media, society and the environment. Freeman also has a management concept that focuses on the importance of building mutually beneficial relationships with *stakeholders* through effective communication, involvement, collaboration through the creation of long-term value for the organization and *stakeholders* involved (AL Friedman 2006). The support of stakeholders to the organization is very influential on the existence of the organization. Properly implemented organizational governance can minimize problems and maximize problem solving among *stakeholders* (Winarsih et al., 2023)

Organizations are faced with the responsibility of reducing the adverse effects produced on the environment including waste management, use of renewable energy, protection of natural habitats and conservation of natural resources (Dindy 2024). The existence of *Corporate Social Responsibility* as a moral obligation and organizational responsibility related to the social, environmental and economic impacts of the organization's (Eko 2024). government as a policy maker fully supports the importance of establishing regulations and standards for the accountability of environmental, social and governance accounting organizations The novelty of this research is on the research approach applied, namely by redesaian tax incentives on electricity based on SDGs and *green energy*, as well as on the development of *stakeholder theory*.

The novelty of this study extends stakeholder theory by emphasizing the collaborative role between the government, industry players, and the community in the implementation of tax incentive policies. The findings show that the success of tax incentives depends not only on regulation, but also on the active involvement of all stakeholders.

RQ: How is the redress of tax incentives in the electricity sector based on SDGs and *green energy* in realizing the Golden Indonesia in 2045?

METHOD

This research adopts a qualitative approach that aims to explore and understand the interpretations given by individuals or groups related to social or humanitarian issues. (Kusumastuti 2019) and (Creswell JW 2018). This research emphasizes flexibility without proving hypotheses, thus avoiding approaches that tend to be rigid. The analysis used is based on existing facts and supported by existing theories and regulations. This study presents important hypotheses based on widely accepted processes and theories. The study used two types of data: primary data and secondary data. Primary data is obtained from interviews with consultants who have expertise in the field of SDGs, practitioners engaged in the New Renewable Energy (EBT) sector and the Fiscal Policy Agency as the fiscal policy-making authority, along with the Director General of Taxes Region II, involved in this study, while secondary data is obtained through literature review. The data analysis method applied in this research is descriptive analysis, namely the results of the data obtained will be described through words that can be understood by applying the technique developed by (MB Miles 1994) which is carried out with 4 stages including data collected, reduction, data presented and verification.

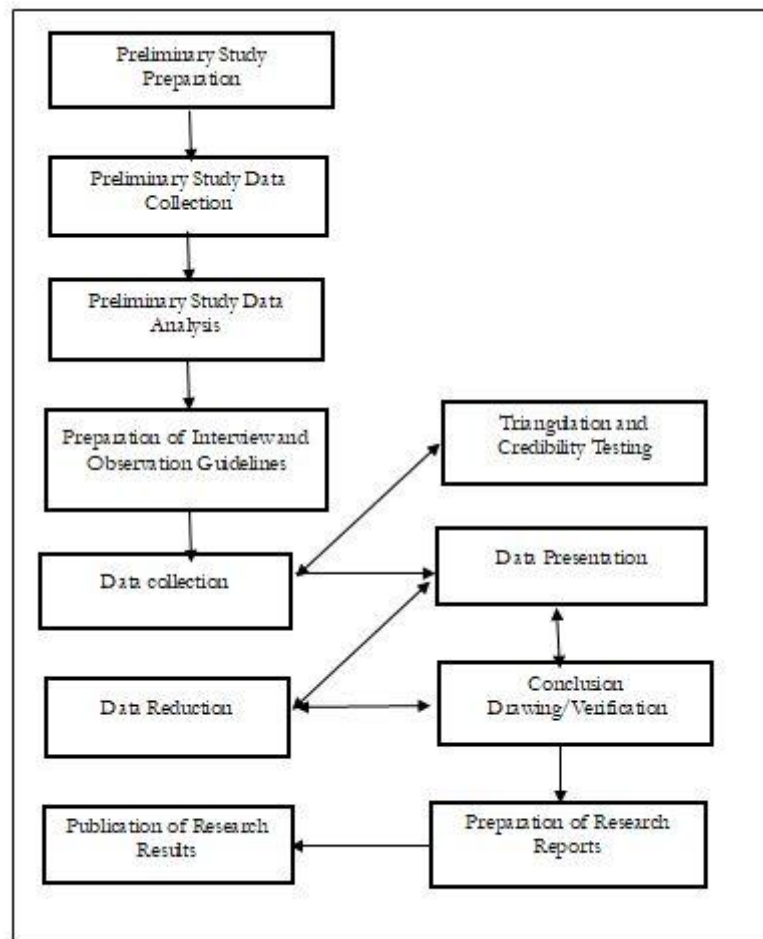


Figure 1. Research flow chart

Source: Managed by researcher

The initial stage of this research began with the preparation of a preliminary study with the team for discussion and study, formulating the initial data requirements needed. The process continued with analyzing the data from the preliminary study, at this stage the researcher conducted a study related to the initial data obtained in order to compile the materials that would be included in data collection. The core stage of the research begins with the research preparation process. In this process, researchers will compile guidelines

interview and observation and process documentation. Interview, observation and documentation is a form of implementing the data collection process, in this process the researcher processes the interview data in the form of manuscript text. Researchers applied the triangulation method in the data collection process, namely by integrating various techniques and data sources that were already available. Furthermore, testing the credibility of data by checking the credibility of data through various data collection techniques data and various data sources (MB Miles 1994), (Abdussamad 2021), and (Sugiyono 2013). After the data is collected and tested for credibility, the researcher will reduce the data. In this stage, researchers will reduce data by filtering relevant information, identifying key points, and focusing attention on significant aspects. This process also includes finding themes and patterns. The results of this data reduction will show a more structured picture and make it easier for researchers to continue data collection and search

for this information if needed (Sugiyono, 2013), (MB Miles 1994), (Abdussamad 2021), dan (Kusumastuti 2019).

Data presentation can be done through various formats, such as tables, graphs, pie charts, pictograms, and other types of representations. With this structured presentation, data can be organized and arranged in a pattern that shows the relationship between elements, making it easier to understand. In qualitative research, data is often presented in the form of brief descriptions, relationships between categories, diagrams, *flowcharts*, and similar forms of visualization (Sugiyono 2013), (MB Miles 1994) and (Abdussamad 2021).

In the final stage of the research, conclusions were drawn based on existing findings and data verification was carried out. Initial conclusions are proposed to be temporary, so there may be changes if stronger evidence is found in the next data collection process. Conversely, if the initial conclusions are supported by evidence that is consistent with the conditions found when researchers return to the field, the conclusions are considered credible, (Sugiyono 2013), (MB Miles 1994) and (Abdussamad 2021).

RESULTS AND DISCUSSION

The results show that tax incentive policies in the power sector have been adopted by several developed and developing countries to encourage increased use of new renewable energy. China allocates a six-year tax holiday on renewable energy projects to attract investment in the sector (Zuomin Zhang 2024). In India, a ten-year tax holiday is applied to revenues generated from wind power production. This policy has proven to be able to open up investment opportunities, especially in the renewable energy sector (Dinata et al., 2023). Meanwhile, Belgium implemented a *tax deduction* scheme that allows additional deductions beyond regular expenses during tax filing in support of renewable energy development (KPMG 2023);(Dinata et al., 2023).

In the UK, tax incentives for renewable energy investments are realized through the *Enhanced Capital Allowance* (ECA) scheme, which provides a full deduction for the first investment in a particular sector. Under this approach, companies are not required to depreciate over the useful life of the asset, given that the investment meets the criteria for renewable energy. In the United States, tax incentives in the form of *Production Tax Credit* (PTC) are provided as tax credits calculated based on the number of kWh of electricity produced and sold from the easement renewable energy facilities, with a period of ten years after the facility operations. In addition, the PTC policy also includes provisions related to location operations, as well as the use of made components (Zuomin Zhang 2024).

In Indonesia, the continuity of tax incentive policies for the renewable energy sector is stated in the Financial Note of the 2025 Draft State Budget. The government provides various fiscal and customs incentives, including tax holidays, tax allowances, import duty exemptions, as well as import VAT exemptions, to support the development of renewable energy-based power plants, (Kemenkeu, 2024). Minister's Policy Energy and Mineral Resources No. 11 of 2024 regulates the use of the product domestic (TKDN) in electricity infrastructure development as a solution to funding renewable energy-based projects from . Solar Power Plant (PLTS) projects from foreign investors must now comply with the TKDN provisions and relaxations provided, as stated in Article 11, so that all PLTS projects that complete the power purchase agreement can operate commercially by 2026.

The government also strives to provide clean energy through EBT-based power plants, CCT Technology, and VRE such as wind and solar power plants. *The Online Single Submission* (OSS) system is expected to simplify the process of obtaining tax incentives

automatically for taxpayers or business entities participating in taxation in the EBT sector. However, the Directorate General of Taxes (DGT) notes that the utilization of these incentives has not been optimal, due to a lack of socialization and investor ignorance about the availability of tax incentives in the EBT sector. Currently, only the solar and wind power sectors have significantly utilized fiscal incentives in Indonesia. In Indonesia, business entities operating in remote areas to provide electricity through micro-hydro power plants receive VAT facilities or tax exemptions related to machinery for renewable energy. PLN as the State Electricity Company plays an important role in providing electricity to people in remote areas, with adequate infrastructure from mini-hydro and micro-hydro power plants.

Based on an interview with the Fiscal Policy Agency (BKF) 2024 It is found that tax incentive policies are able to maximize investment in the EBT sector, however, several obstacles are faced including difficult geographical conditions for transmission, less affordable bank financing, and TKDN targets that are difficult for investors to meet. addition, complex licensing procedures and *over-supply of* electricity also hinder the development of EBT plants in Indonesia. Therefore, a clear roadmap between *Independent Power Producer* (IPP) and PLN is needed accommodate the energy transition roadmap that has been set in the RUPTL. One of the government's efforts in implementing the SDGs and *green energy* is through the Indonesia *International Sustainability Forum* (ISF), which serves as a means of cooperation to accelerate the achievement of international sustainability. The forum prioritizes energy transition, green industry development, biodiversity conservation, sustainable living, and blue economy. Indonesia's green energy potential, such as the Cirata Floating Solar Power Plant and the world's largest mangrove forest, can help achieve the net zero emission goal by 2045. The implementation of SDGs in Indonesia's power sector is progressing, as evidenced by the development of renewable energy in various regions, including geothermal plants in Dieng and Tomohon, ASEAN's largest solar power plant in Purwakarta, and a geothermal power plant in Muria. The government plans to accelerate the early retirement of four coal-fired power plants, although each plant will cost around 20 trillion rupiah to shut down. Mechanism for obtaining tax incentives by Taxpayers or Business Entities who conducting taxation in EBT will be processed entering taxation data on OSS (*Online Single Submission*). This system leads to the accuracy and simplification of automatic provision of tax incentives with clear criteria including the provision of what types of incentives have been listed on the OSS. The service system will automatically process it. Based on the results of interviews with the DGT (2024) it was found that. The fact that the utilization of tax incentives is not yet too optimal, many investors have not taken advantage of EBT tax incentives because they are not yet eligible (requirements do not meet), there are regulations that are not *clear* (it could be that they do not know the existence of incentives) and also the lack of socialization to the public of tax incentives for EBT business allocation. At this time PLTS and PLTB are 2 sectors that have utilized fiscal incentives as EBT development, the rest are still very small for EBT utilization. The provision of tax incentives is given to Taxpayers and Business Entities where the Taxpayer Entrepreneurs and Business Entities can produce electricity in sufficient quantities so that they can add electricity *supply* to PLN in several regions and power plants that are able to distribute electrical energy for local purposes (small scale).

Business entities as power plants that carry out economic activities in remote areas that utilize tax facilities related to the procurement of machinery produced in mini hydro areas, the machinery will get VAT facilities or tax exemptions, while remote areas where electricity *supply* is only channeled by micro hydro power plants as wind power plants that

will increase consumption. This is where PLN as the State Electricity Company plays an important role as the only institution that provides electricity supply for people's lives (Yusnita 2022).

CONCLUSION

Tax incentive policies in the electricity sector have proven to have a positive influence on accelerating the green energy transition in several developed and developing countries. Empirically, incentives in the form of *tax holidays*, *tax allowances*, and other tax exemptions, as implemented in China, India, and the United States, have increased investment in the EBT sector. In Indonesia, although tax incentive policies for the electricity sector have been implemented through regulations such as tax holidays as well as import duties exempted for EBT, the study results show that the optimization of the utilization of these incentives still requires improvement. Geographical challenges, infrastructure limitations, and lack of policy socialization to investors are the main obstacles in implementing policy.

Theoretically, these findings support *stakeholder theory*, which emphasizes the importance of collaboration between government, society and the business sector in achieving sustainable development goals (SDGs). The support for tax incentive policies in Indonesia shows that *stakeholder theory* can be applied to strengthen the green energy transition through structured and collaborative fiscal incentives. This policy not only encourages the shift to renewable energy sources but also creates synergies between economic and environmental interests to achieve *net zero emissions* by 2045. The limitation of this research is the lack of access to *real-time* data on the implementation of tax incentives in the field, especially related to the renewable energy sector in remote areas and researchers suggest future research to further explore the effectiveness of tax incentive socialization policies to potential investors, to ensure this policy is optimally utilized in order to achieve sustainable green energy transition targets.

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