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The Urgency of Revitalizing the Organization of the Directorate General of Taxes (DJP) into a State Revenue Agency (BPN) from a Constitutional Law Perspective

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ABSTRACT

The institutional position of the Directorate General of Taxes (DJP) under the Ministry of Finance has raised concerns regarding its organizational autonomy in managing taxation policies, human resources, budgeting, and information technology. This study aims to analyze the constitutional urgency of revitalizing the DJP into an independent State Revenue Agency (Badan Penerimaan Negara/BPN) that is directly accountable to the President. The research employed a normative juridical approach using a descriptive-analytical method by examining constitutional provisions, statutory regulations, legal doctrines, and relevant literature related to taxation governance and institutional reform. The analysis indicates that the current institutional arrangement limits the DJP's operational independence and may reduce the effectiveness of tax administration. Comparative experiences from several countries also demonstrate that autonomous revenue authorities tend to achieve greater efficiency, accountability, and tax collection performance. From the perspective of Indonesian constitutional law, the establishment of an independent State Revenue Agency does not conflict with the 1945 Constitution, provided that it is established through an appropriate legal framework and remains subject to constitutional principles, checks and balances, and public accountability. Therefore, revitalizing the DJP into a State Revenue Agency constitutes a strategic institutional reform to strengthen tax administration, improve state revenue performance, and promote good governance in Indonesia.

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Introduction

Taxes are a source of state revenue used to finance government expenditures for development.[1] This is reflected in the State Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Negara – APBN), where tax revenue constitutes the largest portion of domestic revenue.[2] The increasing government expenditure for national financing demands higher state revenue, one of which comes from tax revenue, which is the responsibility of the Directorate General of Taxes (DJP) to collect state revenue from the taxation sector.[3]

Taxes play a significant role in the APBN and are one of its largest components, contributing more than other non-tax revenue sources. In other words, effective APBN functions require optimal tax

[1] Jurnal Ilmiah and Wahana Pendidikan, "Peranan Hukum Pajak Dalam Pembangunan Ekonomi Nasional Guna Mencapai Tujuan Negara" 9, no. 1 (2023): 198–209.
[2] Agung Fakhruzy, "Peranan Hukum Pajak Dalam Upaya Mewujudkan Tujuan Negara," 2021.
[3] Reza Umamah et al., "Pengaruh Reformasi Dan Modernisasi Perpajakan Terhadap Kepatuhan Dan Penerimaan Pajak Di Indonesia" 1, no. 4 (2024): 1–19.

management.[4] This is necessary to ensure the government receives adequate revenue to perform each APBN function; in other words, taxes play a role in realizing the objectives of the APBN.

The DJP operates under the Ministry of Finance of the Republic of Indonesia (MoF RI), as stipulated in Presidential Regulation of the Republic of Indonesia Number 158 of 2024 regarding the Ministry of Finance. Article 7 on the Ministry's Organizational Structure lists: letter (d) Directorate General of Taxes. Further, Article 2 paragraph (1) states that the Ministry is under and responsible to the President. Article 5 assigns the Ministry the task of managing state financial and asset affairs to assist the President in administering national governance. Based on Article 7, it is understood that the DJP is accountable to the Minister of Finance.[5]

In relation to taxes and the state, national development is a continuous and sustainable activity aimed at improving the welfare of the people, both materially and spiritually. To achieve this goal, attention must be paid to development financing.[6] Taxes are a crucial element in a country's development and act as a pillar of state sustainability. In addition, taxes provide benefits to the general public as well as to the state.[7] Tax administration duties are carried out by the DJP, which is currently structurally under the MoF RI.

As long as the DJP remains under the MoF, it is insufficient and may even have little significant impact—on optimizing tax revenue. The determining factor lies in how effectively and efficiently tax administration is implemented in a country. Tax administration functions to implement and enforce tax law based on the authority granted by tax legislation. Various efforts to conduct tax administration in a country are generally assigned to a tax authority empowered by law, acting as the tax administrator responsible for promoting compliance while facilitating taxpayers in adhering to tax regulations.[8]

The success of tax administration is largely influenced by the optimal performance of the tax authority, in this case, the DJP as the government-appointed tax administrator in Indonesia. The current Indonesian taxation system faces limitations because the DJP, by institutional design, has restricted authority in realizing effective and efficient tax administration. Proposals for changes to the tax administration framework should, at a minimum, have the following characteristics: first, financial independence; second, administrative autonomy to formulate its own policies and objectives; and third, responsibility for managing human resources internally.[9]

Suboptimal DJP performance is influenced by several issues. According to institutional studies of the DJP conducted by AIPEG (Australia Indonesia Partnership for Economic Governance) as reported in the DJP Annual Report, DJP's challenges are not only constrained by human resource quality but also by its institutional structure under the MoF. Furthermore, the DJP lacks authority to design its organizational structure and budget. As a result, in managing organizational governance and budgeting, the DJP must obtain approval from multiple institutions, such as the Secretariat General of the Ministry of Finance, the Ministry of Administrative and Bureaucratic Reform (PAN-RB), and the State Secretariat.[10]

Currently, tax authority structures under the MoF have been largely abandoned by other countries. It is time to revitalize the DJP within the MoF. Many countries have formed or transformed tax authorities into more autonomous bodies, currently known as Semi-Autonomous Revenue Authorities (SARA). In many developed countries such as the United States, Japan, Australia, Singapore, and Malaysia, tax authorities operate independently, reporting directly to the President rather than the Ministry of Finance.

[4] Paulina Y Amtiran, "Pengelolaan Keuangan Negara," Journal Of Managemant (SME's) 12, no. 2 (2020): 203–14.
[5] Kementerian Sekretariat Negara, "Peraturan Presiden Nomor 158 Tahun 2024 Tentang Kementerian Keuangan" (Jakarta: Sekretariat Negara RI, 2024).
[6] KMS Herman, Hukum Pajak, ed. Hamdan, Jurnal Ilmu Pendidikan, 1st ed., vol. 7 (NTB: Forum Pemuda Aswaja, 2020).
[7] Muhammad Irfan Al-Amin, "Pajak Adalah Kontribusi Wajib Kepada Negara," katadata. co.id, 2021, https://katadata.co.id/safrezi/berita/61f346b569b12/pajak-adalah-kontribusi-wajib-kepada-negara-ini-penjelasannya?page=2.
[8] Andiko, Handayani, and Mayowan, "Kajian Atas Otoritas Kelembagaan Direktorat Jendrl Pajak (Studi Kasus Atas Wacana Pemisahan Wewenang Antara Direktorat Jenderal Pajak Dengan Kementerian Keuangan)."
[9] Andiko, Handayani, and Mayowan.
[10] Hendi Subandi Robby Sugiarto, "Quo Vadis The Institutional Transformation Of Indonesian Taxation," Journal of the Atomic Energy Society of Japan / Atomic Energy Society of Japan 49, no. 3 (2017): 209–10, https://doi.org/10.3327/jaesj.49.209.

In the United States, the tax authority is called the Internal Revenue Service (IRS); in Japan, it is Nippon Taxation Corporation (NTC); and in Australia, it is the Australian Taxation Office (ATO).[11]

Tax authorities in countries like the United States, Japan, Australia, Singapore, and Malaysia are highly effective in collecting tax revenue and achieve tax ratios significantly higher than Indonesia's. This demonstrates that establishing such independent agencies can increase state revenue from taxation.

Another aspect of the urgency of revitalizing the DJP is the push to enhance transparency and accountability in tax management. Under the old structure, tax administration and its features were often considered less transparent. Revitalization encourages the DJP to implement good governance principles, including transparency, participation, accountability, and responsiveness. This aligns with the government's efforts to eradicate corruption and abuse of power, as effective tax administration is seen as a means to foster public trust in the government.[12]

An independent DJP also allows opportunities for collaboration with various stakeholders, including international institutions, academics, and civil society.[13] Such collaboration is important for studying best practices from other countries in tax management and for improving human resource capacity. In the era of globalization, taxation challenges transcend national borders. Therefore, it is vital for Indonesia to maintain competency and relevance in implementing the tax system.

Revitalizing the DJP is a strategic step aimed at enhancing the effectiveness and efficiency of tax management in Indonesia. This initiative reflects not only the need to address increasingly complex taxation challenges but also demands deeper bureaucratic reform. With a sharper focus on tax administration, the DJP is expected to contribute maximally to national development through fair and sustainable tax revenue. With appropriate policy support and effective synergy among various institutions, establishing an independent DJP is anticipated to have a significant positive impact on Indonesia's economic development in the future.[14]

Based on the background above, the research problem formulated in this study is whether the urgency of revitalizing the DJP into a State Revenue Agency (BPN) complies with constitutional law in Indonesia.

Method

This study employed a normative juridical research approach with a descriptive-analytical design to examine the constitutional legitimacy and institutional urgency of transforming the Directorate General of Taxes (DJP) into an independent State Revenue Agency (Badan Penerimaan Negara/BPN). The normative approach was selected because the research focuses on the analysis of legal norms, constitutional principles, statutory regulations, and legal doctrines governing the institutional framework of taxation administration in Indonesia.

The research relied primarily on secondary legal materials, consisting of primary legal materials, secondary legal materials, and tertiary legal materials. Primary legal materials included the 1945 Constitution of the Republic of Indonesia, relevant laws and regulations governing state finance, taxation, and public administration, as well as Presidential Regulation No. 158 of 2024 concerning the Ministry of Finance. Secondary legal materials comprised books, peer-reviewed journal articles, government reports, policy documents, and previous studies related to constitutional law, institutional reform, tax administration, and public governance. Tertiary legal materials, including legal dictionaries, encyclopedias, and official databases, were utilized to support legal interpretation and clarify legal concepts.

Data were collected through documentary and literature studies by systematically reviewing constitutional provisions, legislation, academic publications, official government documents, and international references concerning autonomous revenue authorities. The collected legal materials were classified according to their relevance to institutional autonomy, constitutional principles, organizational governance, and taxation policy reform.

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[11] Robby Sugiarto.
[12] Mohammed Sani Abdullahi, Kavitha Raman, and Sakiru Adebola Solarin, "Effect of Organizational Culture on Employee Performance: A Mediating Role of Employee Engagement in Malaysia Educational Sector," International Journal of Supply and Operations Management 8, no. 3 (2021): 232–46, https://doi.org/10.22034/IJSOM.2021.3.1.
[13] Fitria Arianty, Perpajakan Dan Corporate Citizenship, ed. Debrina Vita Ferezaia, Pertama (Jakarta: PT Nas Media Indonesia, 2024).
[14] Imam Dharmawan, "Reformasi Perpajakan Indonesia: Arah Baru Menuju Keadilan," www.pajak.go.id, 2024.

Data analysis was conducted qualitatively using statutory, conceptual, comparative, and constitutional approaches. The statutory approach was applied to examine the consistency of existing legal regulations with the proposed institutional reform. The conceptual approach was used to analyze constitutional doctrines, principles of separation of powers, accountability, and good governance. A comparative approach was employed to examine institutional practices adopted by several countries with autonomous revenue authorities, while constitutional interpretation was used to assess whether the establishment of an independent State Revenue Agency is compatible with the Indonesian constitutional framework. The findings were interpreted descriptively to formulate legal arguments regarding the urgency and constitutional feasibility of revitalizing the Directorate General of Taxes into an independent State Revenue Agency.

Results and Discussion

Taxes and the state are closely linked because national development is a continuous and sustainable activity aimed at improving the welfare of the people, both materially and spiritually. To achieve this goal, development financing must be carefully considered.[15] Tax revenue is an essential element in national development and serves as a pillar of state sustainability. Taxes also provide benefits for the general public and the state.[16] Tax administration responsibilities are carried out by the DJP, which is structurally under the MoF RI.

Revitalization of the DJP is crucial for tax administration reform and ultimately for optimizing state revenue from taxation. Several reasons highlight the importance of this revitalization:[17]Independence and Objectivity**:** Revitalizing the DJP within the Indonesian government system can enhance the independence of the tax authority in decision-making. This is essential to ensure that tax policies are not influenced by political interests or fiscal policies that may conflict with the principles of tax fairness.

1. Focus on Duties and Functions**:** Revitalizing the DJP allows the agency to concentrate on its core duties and functions as a tax collector and compliance supervisor, thereby improving efficiency and effectiveness in tax administration.

Taxes play a role in realizing each function of the APBN. The contribution of tax revenue to the APBN can be seen in Table 1.

Table 1. Role of Taxes in the APBN for 2020–2024
(trillion rupiah)

Year	Tax Revenue Targets	Tax Revenue Realization	% (3) : (2)	State Budget	Role of Taxes in the State Budget (%)
(1)	(2)	(3)	(4)	(5)	(6) = (3) : (5)
2020	1.198,8	1.070,0	83,9	1.699,9	62,9
2021	1.229,6	1.231,9	100,2	1.743,6	70,6
2022	1.485,1	1.716,8	115,6	1.846,1	93,0
2023	1.818,3	1.869,2	102,8	2.635,8	71,0
2024	1.988,9	1.932,4	97,2	2.802,3	69,0

Source: Ministry of Finance of the Republic of Indonesia – Our State Budget (APBN Kita)

From Table 1 above, it can be observed that the contribution of the tax sector to the State Budget (APBN) has been significant over the past four years, with tax contributing 62.9% in 2020, 70.6% in 2021, 93.0% in 2022, 71.0% in 2023, and 69.0% in 2024. Examining the track record of tax revenue realization against the tax revenue targets reveals an interesting pattern: year after year, tax revenues have made a substantial contribution to state income. The annual realization of tax revenue is one of the most scrutinized

[15] KMS Herman, Hukum Pajak.
[16] Muhammad Irfan Al-Amin, "Pajak Adalah Kontribusi Wajib Kepada Negara," katadata. co.id, 2021, https://katadata.co.id/safrezi/berita/61f346b569b12/pajak-adalah-kontribusi-wajib-kepada-negara-ini-penjelasannya?page=2.
[17] Wisnu Saka Saputra, "Reformasi Perpajakan: Lima Pilar, Satu Tujuan," www.pajak.go.id, 2023.

aspects by many parties, particularly economic observers from various professions. Diverse opinions and recommendations continue to emerge in an effort to improve the optimization of tax revenue collection.

To function optimally, the Directorate General of Taxes (DJP) as the tax administrator needs authority over four key aspects: organizational structure, human resources, budgeting, and information technology. The current situation illustrates that DJP does not possess authority over these four aspects. For instance, the authority regarding the addition of personnel lies with the Human Resources Bureau of the Ministry of Finance, the State Personnel Agency (Badan Kepegawaian Negara), and the Ministry of Administrative and Bureaucratic Reform (Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi).[18]

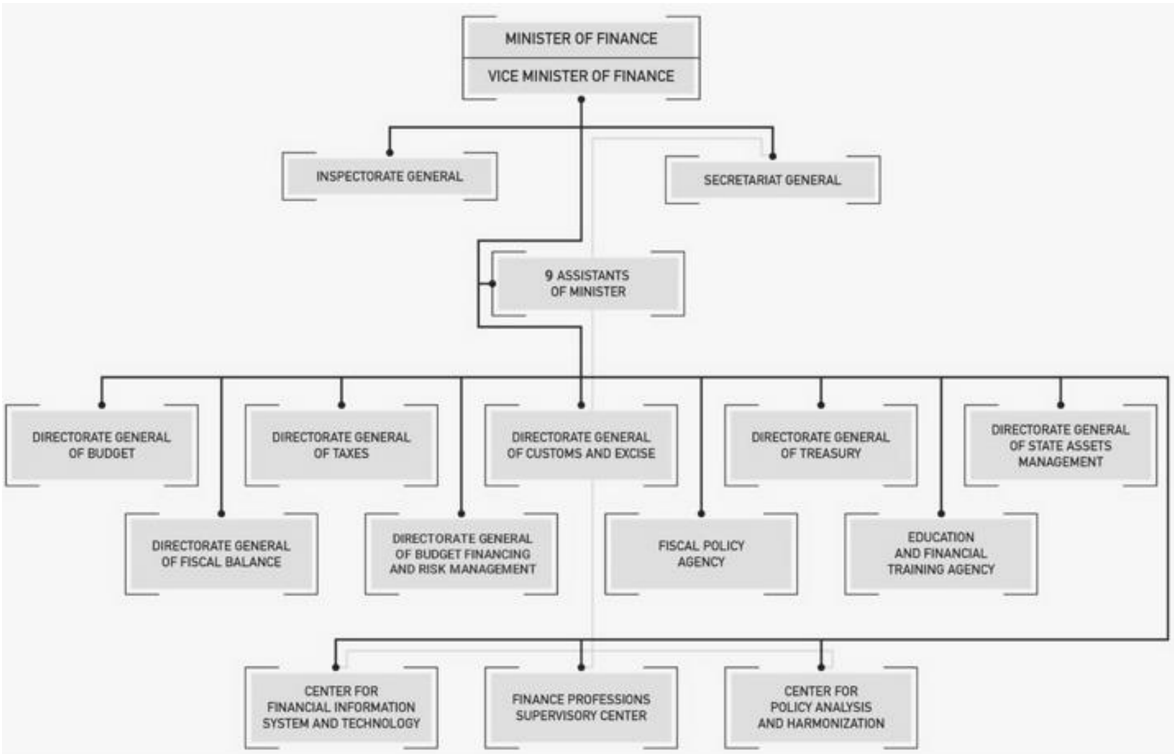

Figure 1. Organizational Structure of the Ministry of Finance of the Republic of Indonesia (Kemenkeu RI)
Source: https://www.kemenkeu.go.id/profile/struktur-organisasi, January 22, 2026

Observing the current condition, it can be stated that, functionally, the Ministry of Finance (Kemenkeu) carries out all stages of state financial transactions, ranging from recording, execution, to storage or management. Included within this structure is the Directorate General of Taxes (DJP), which functions as the tax administrator (state revenue manager) within Kemenkeu. The general objectives are: the implementation of activities in an orderly, ethical, economical, efficient, and effective manner; fulfillment of accountability obligations; compliance with applicable laws and regulations; and protection of resources from loss and misuse.[19]

Over the past few decades, the separation of government institutions in Indonesia has become a significant topic, particularly in the context of efficiency and effectiveness in managing state resources. One important step in restructuring Indonesia's government administration is the revitalization of DJP. This revitalization is not merely an administrative step but reflects a deep understanding of the importance of a more professional, transparent, and accountable tax administration.

[18] Andiko, Handayani, and Mayowan, "Kajian Atas Otoritas Kelembagaan Direktorat Jendrl Pajak (Studi Kasus Atas Wacana Pemisahan Wewenang Antara Direktorat Jenderal Pajak Dengan Kementerian Keuangan)."
[19] Sensia Gibsi Omposunggu, Roy Valiant Salomo, and Universitas Indonesia, "Jurnal Ilmiah Administrasi Publik (JIAP) Analisis Pelaksanaan Sistem Pengendalian Intern Pemerintah Di Indonesia," Jurnal Ilmiah Administrasi Publik (JIAP) 5, no. 1 (2019): 78–86.

With the establishment of an autonomous state revenue agency no longer under Kemenkeu, the current organizational structure of Kemenkeu will be altered. The state revenue agency will be at the level of a ministry or other state institutions, directly under and accountable to the President.

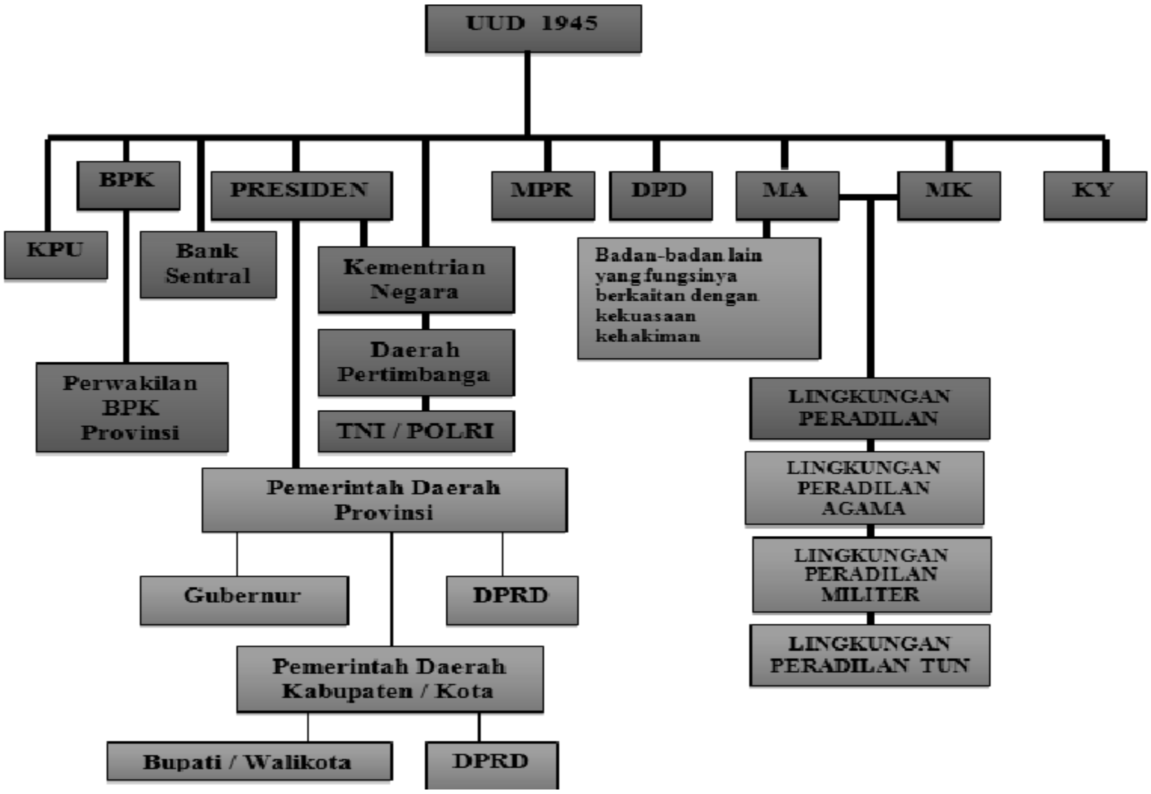

Figure 2. Organizational Structure of the State Administration of the Republic of Indonesia
Source: https://materisekolahsmk.blogspot.com/2015/11/struktur-lembaga-lembaga-dalam-sistem.html, January 22, 2026

In the constitutional system of Indonesia, state institutions of the Republic of Indonesia (RI) are government bodies established based on the 1945 Constitution of the Republic of Indonesia (Undang-Undang Dasar Negara Republik Indonesia Tahun 1945 – UUD NKRI 1945), laws (Undang-Undang – UU), or lower regulations.[20] Central-level state institutions can be classified into four tiers: institutions established by the UUD NKRI 1945, namely the President, Vice President, People's Consultative Assembly (Majelis Permusyawaratan Rakyat – MPR), House of Representatives (Dewan Perwakilan Rakyat – DPR), Regional Representative Council (Dewan Perwakilan Daerah – DPD), Audit Board of Indonesia (Badan Pemeriksa Keuangan – BPK), Supreme Court (Mahkamah Agung – MA), Constitutional Court (Mahkamah Konstitusi – MK), and Judicial Commission (Komisi Yudisial – KY); institutions established by law, such as the Attorney General's Office, Bank Indonesia, General Elections Commission (Komisi Pemilihan Umum – KPU), Corruption Eradication Commission (Komisi Pemberantasan Korupsi – KPK), Indonesian Broadcasting Commission (Komisi Penyiaran Indonesia – KPI), Financial Transaction Reports and Analysis Center (Pusat Pelaporan dan Analisis Transaksi Keuangan – PPATK), Ombudsman, and others; institutions established by Government Regulation or Presidential Regulation; and institutions established by Ministerial Regulation.

In Indonesia's constitutional system, as regulated in the UUD NKRI 1945, the principle of separation of powers is explicitly adopted, albeit with a distinctive interpretation and implementation. Indonesian legal scholars agree that the UUD NKRI 1945 does not adhere to a rigid separation of powers but rather a division or distribution of power, complemented by a system of checks and balances. The implementation

[20] Jimly Asshiddiqie, Perkembangan Dan Konsolidasi Lembaga Negara Pasca Reformasi (Jakarta: Sekretariat Jendral dan Kepaniteraan Mahkamah Konstitusi RI, 2006).

of this principle has undergone fundamental shifts between the pre- and post-amendment periods of the 1945 Constitution.[21] The urgency to revitalize the Directorate General of Taxes (DJP)[22] into a State Revenue Agency (Badan Penerimaan Negara – BPN) has become increasingly pressing amid global economic dynamics, technological disruptions transforming business models, and intensifying international competition for investment. The government must recognize that a responsive, fair, and efficient taxation system is key to supporting sustainable economic development. Therefore, tax reform can no longer be viewed as a periodic agenda but as a dynamic process that must continuously adapt to changing economic and social conditions.[23]

This urgency can be reviewed from three complementary perspectives: the legal-political perspective, which questions the ideal institutional form; the functional perspective, which demands modernization for effectiveness; and the state revenue perspective, which emphasizes the significant potential revenue loss.

From the Legal-Political Perspective

The relationship between politics and law cannot be separated from the concepts or assumptions underlying such views. According to Mahfud MD, the relationship between politics and law can be based on the perspective of das sollen (what ought to be), das sein (what is), or a combination of both, das sollen-sein.[24] Accordingly, Mahfud identifies three models of the law-politics relationship:[25]

a. Law as determinant of politics: This model is based on the das sollen perspective, where the law occupies the highest position in determining how politics is conducted.
b. Politics as determinant of law: This model is based on the das sein perspective, where law can be conceptualized as statutes created by the legislative body, including the constitution and other regulations.
c. Indeterminate relationship: In this model, neither law nor politics is dominant; both mutually influence each other symmetrically.

From the Perspective of Main Tasks, Authorities, and Functions

Regardless of the debates over institutional form, there is a consensus that revitalization at the functional level through administrative modernization is imperative. This effort focuses on improving business processes, technology, and internal capacity of DJP to address previously identified operational weaknesses.

DJP has initiated a comprehensive continuous reform program supported by five main pillars:[26] organization, human resources, business processes, information technology and databases, and legislation. This program serves as a blueprint for holistic institutional improvement, addressing all aspects considered sources of institutional weakness. The reform is a direct and structured response to challenges faced, aiming to create a strong, credible, and accountable tax institution.

From the Perspective of Increasing State Revenue from the Tax Sector

The most tangible and measurable urgency of DJP revitalization lies in the imperative need to secure and increase state revenue. Quantitative data reveals serious issues in Indonesia's tax collection performance, indicated by a low tax ratio and a substantial tax gap.

a. Low Tax Ratio in Indonesia

[21] Nuria Siswi Enggarani, "Independensi Peradilan Dan Negara Hukum," Law and Justice 3, no. 2 (2019): 82–90, https://doi.org/10.23917/laj.v3i2.7426.
[22] Januardo Sulung and Partogi Sihombing, "Redivasi Kelembagaan Otoritas Penerimaan Pajak Indonesia Dalam Pembaharuan Sistem Institutional Reform on Indonesian Tax Revenue Authority in the Renewal of Progressive National," Jurnal Ius Constituendum 5, no. April (2020): 140–58.
[23] Farel Rifandanu, "Urgensi Penataan Kembali Lembaga-Lembaga Negara Independen Dalam Mewujudkan Sistem Pemerintahan Yang Demokratis Dan Konstitusional," Datin Law Jurnal 5, no. 1 (2024), https://doi.org/10.36355/dlj.v5i1.1315.
[24] Daniel S. Lev, Hukum Dan Politik Di Indonesia, 5th ed. (Jakarta: LP3ES, 1990).
[25] Lev.
[26] Direktorat Jenderal Pajak, "Reformasi Perpajakan DJP," 2024.

Year-on-year data shows that Indonesia's tax ratio consistently remains at concerning levels. After reaching 10.41% in 2022, the realized tax ratio declined to 10.31% in 2023.[27] This is far below the World Bank's recommended minimum standard of 15% of GDP, which is considered essential to finance development and poverty alleviation.[28] Compared to ASEAN neighbors, Indonesia lags behind countries such as Thailand (17.18%) and Vietnam (16.21%). Future projections indicate no significant improvement, with the World Bank predicting that Indonesia's tax ratio will remain around 10% until 2027. The low ratio is attributed to structural factors, including the minimal contribution of Micro, Small, and Medium Enterprises (MSMEs) to total tax revenue despite dominating GDP, and numerous exemptions and incentives that narrow the tax base.[29]

b. Significant Tax Gap

Beyond the low tax ratio lies a deeper problem: the large potential tax revenue that should be collected but is not realized, known as the tax gap. A comprehensive World Bank study, Estimating Value Added Tax (VAT) and Corporate Income Tax (CIT) Gaps in Indonesia, provides a striking view of this issue. The study estimates that the average tax gap from VAT and corporate income tax alone reached 6.4% of Indonesia's GDP, equivalent to potential lost revenue of IDR 944 trillion annually during 2016–2021.[30]

Furthermore, the study reveals that the largest component of this tax gap is the compliance gap, contributing approximately 58% of the total potential lost revenue. This indicates that the primary problem lies not in tax policy design (rates or bases) but in taxpayer noncompliance and the weak enforcement capacity of authorities. A major contributor to the high compliance gap is the large scale of Indonesia's underground economy, estimated at 21.8% of GDP in 2015.[31]

Conclusion

The urgency of revitalizing the Directorate General of Taxes (DJP) into a State Revenue Agency (Badan Penerimaan Negara – BPN), which is independent from the Ministry of Finance and directly accountable to the President, is justifiable as it does not contravene Indonesia's constitutional law. This revitalization addresses fundamental aspects, particularly institutional authority and broader operational effectiveness, empowering BPN to secure state revenue from the tax sector. BPN will operate more effectively, transparently, accountably, and independently in carrying out its functions, duties, and authorities.

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[27] Revanza Almaas, "Getting to Know the Tax Ratio, A Term Everyone Is Talking About," 2024.

[28] Almaas.

[29] Almaas.

[30] Rong Qian and Grzegorz Poniatowski, "Reproducibility Package for Estimating Value Added Tax (VAT) and Corporate Income Tax (CIT) Gaps in Indonesia," 2024.

[31] Qian and Poniatowski.

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