



Tax Policy Review in Indonesia: Corporate Income Tax, Alternative Final Tax, and Value-Added Tax

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This review verifies the reproducibility of the exhibits included in the paper “*Tax Policy Review in Indonesia: Corporate Income Tax, Alternative Final Tax, and Value-Added Tax*”.

Contents in this review:

1. Main findings
2. List of exhibits and reproducibility status
3. Reproduction Environment

Main findings

- **Every exhibit has been reproduced accurately.**
- The code was successfully executed on a new computer after:
 1. Change the file paths in the main do file
- The output demonstrates consistent stability across multiple runs. Specifically, executing the code two times consecutively yielded identical results.
- The code takes approximately 3 minutes to run.
- We conducted our reproducibility analysis based on the paper shared by the authors by mail on 6th June, 2025.
- **Reproducibility Summary:**
 - **Data:** All data sources are publicly available and included in the reproducibility package.
 - **Code:** All code files (from cleaning to analysis) are included in the reproducibility package.
 - **Outputs:** All outputs are generated by code included in the reproducibility package.
 - **Reproducibility verification:** Reviewers used data provided directly by the authors to conduct the reproducibility verification, and this is not included in the public reproducibility package. The reviewers did not verify if publicly available data matches the data provided by the authors.
 - **Dependencies environment:** The reproducibility package does not use external dependencies.

*List of exhibits and reproducibility status***Results in the Main Section of the Paper**

- **Figure 1.1** Reproduced.
- **Figure 2.1** Does not Apply Values in this figure are sourced from historic records of business tax rates in Indonesia. See README for more details.
- **Figure 2.2** Reproduced.
- **Figure 2.3** Reproduced.
- **Figure 2.4** Reproduced.
- **Figure 2.5** Reproduced.
- **Table 2.1** Does not Apply Values in this table are sourced from Deloitte's Indonesia Tax Guide 2022-2023.
- **Figure 2.6** Reproduced.
- **Figure 2.7** Reproduced.
- **Figure 2.8** Reproduced.
- **Table 2.2** Does not Apply Values in this table are sourced from the Annual reports of the Directorate General of Taxes 2019-2021.
- **Figure 3.1** Reproduced.
- **Table 3.1** Reproduced.
- **Table 4.1** Reproduced.
- **Figure 4.1** Reproduced.
- **Figure 4.2** Reproduced.
- **Figure 4.3** Reproduced.
- **Table 4.2** Does not Apply Does not show analysis results
- **Figure 4.4** Reproduced.
- **Figure 4.5** Does not Apply This exhibit is sourced from Saputro, H. 2020. How Do Small Taxpayers Respond to Tax Simplification: Evidence from the Indonesian Turnover Tax Reform.
- **Figure 4.6** Reproduced.
- **Table 4.3** Does not Apply Does not show analysis results
- **Figure 4.7** Does not Apply This exhibit is sourced from Indonesia Poverty Assessment (World Bank, 2023)

- **Figure 4.8** Does not Apply This exhibit is sourced from Indonesia Poverty Assessment (World Bank, 2023)
- **Table 4.4** Does not Apply Does not show analysis results
- **Table 4.5** Does not Apply Does not show analysis results
- **Table 5.1** Does not Apply Does not show analysis results
- **Table 5.2** Does not Apply Does not show analysis results

Results in the Annex

- **Figure 5A.1** Reproduced using manual calculations Verified using OECD VAT values
- **Figure 5A.2** Reproduced using manual calculations Verified using EUROSTAT Government revenue, expenditure and main aggregates and EUROSTAT Gross domestic product (GDP) and main components (output, expenditure and income)
- **Figure 5A.3** Reproduced using manual calculations Verified using EUROSTAT Government revenue, expenditure and main aggregates and EUROSTAT Gross domestic product (GDP) and main components (output, expenditure and income)
- **Table 6A.1** Does not Apply Does not show analysis results
- **Table 7A.1** Does not Apply Does not show analysis results
- **Figure 8A.1** Reproduced using manual calculations Verified using EUROSTAT Government revenue, expenditure and main aggregates and EUROSTAT Gross domestic product (GDP) and main components (output, expenditure and income)
- **Figure 8A.2** Reproduced using manual calculations Verified using EUROSTAT Government revenue, expenditure and main aggregates and EUROSTAT Gross domestic product (GDP) and main components (output, expenditure and income)

Reproduction Environment

- Paper exhibits were reproduced in a computer with the following specifications:
 - OS: Windows 11 Enterprise
 - Processor: Intel(R) Core(TM) i5-1145G7 CPU @ 2.60GHz
 - Memory available: 15.7 GB
 - Software version: Microsoft Excel, Stata 18.0 MP