

Terms of Reference

- MINISTRY OF FINANCE -
CALL FOR PAPER 2026

**Transforming Tax Policy and Administration
to Drive Sustainable Growth and Revenue
in the Digital Economy**



Organized by:



DIREKTORAT JENDERAL
STRATEGI EKONOMI DAN FISKAL
KEMENTERIAN KEUANGAN
REPUBLIK INDONESIA



Supported by:



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OBJECTIVES



This event is conducted with the following objectives:



HIGH QUALITY RESEARCH

Producing rigorous analyses and papers on state revenue policies aligned with the theme (evaluation or policy recommendations)



ANALYTICAL ENRICHMENT

Advancing and broadening insights on the implementation of state revenue policies in Indonesia



EXTERNAL OBJECTIVITY

Fair and impartial analyses from external stakeholders



POLICY APPLICATION

Contributing to forward-looking state revenue policy design and implementation



HIGHLIGHT OF THE PREVIOUS EVENTS



- Since 2018, the Call for Papers has served as a biennial forum led by the Directorate General of Taxes, fostering research and policy discourse in taxation. In 2023, the initiative was also carried forward by the Fiscal Policy Agency—now transformed into the Directorate General of Economy and Fiscal Strategy.
- In 2026, the Ministry of Finance proudly advances this legacy through a collaborative effort between the Directorate General of Taxes and the Directorate General of Economy and Fiscal Strategy, strengthening research-based policymaking and inspiring collective solutions for the future of taxation.

2018



2020



2022



2023



2024



INTERNATIONAL TAX CONCENTRATION
THE DIRECTORATE GENERAL OF TAXES

November 06th, 2024
11:00 AM - 12:00 PM
Zoom Meeting ID: 978 297 7658
Passcode: 77258

TAXATION TOWARDS AN ADVANCED ECONOMY IN THE AGE OF DIGITAL INNOVATION AND GLOBAL

Panel 1: Taxation Toward Digital Innovation Era

- Chairman:** The Director General of Taxes, **Pratiwi, S.P., M.P., Ph.D.**
- Panelist 1:** Head of the Research, Policy, and Strategy Division, **Pratiwi, S.P., M.P., Ph.D.**
- Panelist 2:** Head of the Research, Policy, and Strategy Division, **Pratiwi, S.P., M.P., Ph.D.**
- Panelist 3:** Head of the Research, Policy, and Strategy Division, **Pratiwi, S.P., M.P., Ph.D.**

Panel 2: Taxation Toward Global Fragmentation

- Chairman:** Head of the Research, Policy, and Strategy Division, **Pratiwi, S.P., M.P., Ph.D.**
- Panelist 1:** Head of the Research, Policy, and Strategy Division, **Pratiwi, S.P., M.P., Ph.D.**
- Panelist 2:** Head of the Research, Policy, and Strategy Division, **Pratiwi, S.P., M.P., Ph.D.**
- Panelist 3:** Head of the Research, Policy, and Strategy Division, **Pratiwi, S.P., M.P., Ph.D.**

Co-organizers: Directorate General of Taxes, Directorate General of Economy and Fiscal Strategy, Directorate General of Investment and Business Development, Directorate General of International Trade, Directorate General of Intellectual Property

www.dgip.go.id



THEME AND SUBTHEME



This year's event has the following theme and subthemes:

THEME

“Transforming Tax Policy and Administration to Drive Sustainable Growth and Revenue in the Digital Economy”

SUBTHEME

1. Tax Policy Design for Revenue Optimization;
2. Assessment of Tax Policies and Incentives for Economic Development;
3. Tariff Policy Harmonization and Industrial Development;
4. Enhancing the Taxation of High-Wealth Individuals to Improve Equity and Revenue Mobilization;
5. Tax Gap Analysis and Revenue Mobilization Strategies;
6. Expanding the Excise Tax Base to Support Revenue Diversification and Public Policy Objectives;
7. Addressing the Shadow Economy for Revenue Mobilization;
8. Tax Beyond Borders: Digital Transformation, Global Equity, and Sustainable Growth;
9. Data-Driven Tax Administration in the Era of Global Transparency;
10. Strengthening Tax Law Enforcement in the Digital Era: Bridging the Gap Between Deterrence and Sustainable Compliance.



TARGET PARTICIPANTS



EXPERTS

- Academics
- Researchers
- Economic Analysts
- Tax Practitioners



GOVERNMENT

- Policy Analysts
- Officials from Government Ministries and Agencies



PUBLIC

- Broader public interested in state revenue and economic policy issues



SCHOLARS

- Domestic and International





ASSESSMENT PROCESS



All submitted papers must follow the assessment processes conducted by reputable reviewers and judges as follows:

Assessment 1

**Format,
plagiarism,
theme, and other
criteria**

Assessment 2

**Structure,
grammar, and
other technical
aspects**

Assessment 3

**Assessment of
Substantive
Content**

Assessment 4

**Awards: 1st, 2nd,
3rd, and 4th
Places**



PANEL OF JUDGES



The shortlisted finalists will be assessed by the following panel of judges to determine the winners:

Provisional Composition of the Panel of Judges



**Dwi Teguh
Wibowo**

**Special Advisor to the
Minister for State
Revenue**



Yon Aرسال

**Special Advisor to the
Minister on Tax
Compliance**



**Bawono Aji /
Denny Vissaro**

**DDTC-Fiscal Research
and Advisory**



**Milla Sepliana
(Tentative)**

**FIA
Universitas Indonesia**



**Bayu Kharisma
(Tentative)**

**FEB
Universitas Padjajaran**



AGENDAS AND TIMELINE



The call for papers concludes with an international tax conference as the main event:





WINNERS PRIZES



Prizes, certificates, and a commemorative plaque will be given to four winners selected by the panel of judges:

WINNERS PRIZES

1st Prize: IDR 20,000,000

2nd Prize: IDR 15,000,000

3rd Prize: IDR 10,000,000

4th Prize: IDR 7,500,000

Each winner will also receive a **certificate and a commemorative plaque.**





ORGANIZER



The call for papers and the conference are organized collaboratively by the Directorate General of Taxes and the Directorate General of Economic and Fiscal Strategy, supported by the Asian Development Bank (ADB) and The Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ):



**DIREKTORAT JENDERAL
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REPUBLIK INDONESIA



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CALL FOR

PAPER

Thank You

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CALL FOR PAPER

- K E M E N K E U 2 0 2 6 -

Transformasi Kebijakan dan Administrasi Perpajakan dalam Mendukung
Pertumbuhan dan Penerimaan yang Berkelanjutan di Era Ekonomi Digital

SUBTEMA

- Kebijakan Optimalisasi Penerimaan Perpajakan
- Evaluasi Kebijakan dan Insentif Perpajakan dalam Pengembangan Ekonomi Nasional;
- Harmonisasi Kebijakan Tarif Bea Masuk (MFN, FTA, *Trade Remedies*) dalam mendukung Pengembangan Industri Nasional;
- Kebijakan Optimalisasi Penerimaan Perpajakan dari *High Wealth Individuals* (HWI);
- Kebijakan Optimalisasi Penerimaan Perpajakan melalui Minimalisasi *Tax Gap*;
- Kebijakan Optimalisasi Penerimaan Perpajakan melalui Ekstensifikasi Obyek Barang Kena Cukai;
- Kebijakan Optimalisasi Penerimaan Perpajakan dari Aktivitas *Shadow Economy*;
- Pajak Tanpa Batas: Transformasi Digital, Kesetaraan Global, dan Pertumbuhan Berkelanjutan
- Administrasi Pajak Berbasis Data di Era Transparansi Global;
- Penguatan Penegakan Hukum Pajak di Era Digital: Menjembatani Kesenjangan antara Efek Jera dan Kepatuhan Berkelanjutan.

PESERTA

- Peserta terbuka bagi WNI maupun WNA, termasuk pegawai Kementerian Keuangan. Keikutsertaan dapat dilakukan secara individu atau berkelompok.
- Peserta dapat berasal dari kalangan akademisi (mahasiswa/dosen) maupun masyarakat umum.

KETENTUAN DAN PETUNJUK UMUM

- Naskah merupakan hasil penelitian, kajian, atau tinjauan ilmiah tentang aspek perpajakan yang belum pernah dipublikasikan di media publikasi lainnya.
- Naskah ditulis dalam bahasa Inggris atau Indonesia. Naskah yang diterima dalam bahasa Indonesia wajib dipresentasikan dan dialihbahasakan ke dalam bahasa Inggris (untuk keperluan konferensi).
- Naskah ditulis dengan panjang 10–20 halaman, termasuk daftar pustaka dan lampiran.
- Kutipan dalam teks dan daftar pustaka mengikuti gaya American Psychological Association (APA).
- Naskah ditulis menggunakan templat yang telah disediakan oleh penyelenggara. Berkas templat dapat diunduh melalui: s.kemenkeu.go.id/cfpkemenkeu2026.
- Berkas naskah dikirimkan dalam bentuk dokumen Microsoft Word (.doc atau .docx).
- Panduan lengkap dapat dilihat di: s.kemenkeu.go.id/cfpkemenkeu2026.

ALUR PENGIRIMAN NASKAH

- Peserta harus mengunggah naskah melalui menu pengiriman di s.kemenkeu.go.id/cfpkemenkeu2026.
- Peserta yang telah berhasil menyelesaikan proses pengiriman akan menerima email konfirmasi dari panitia.

PENGHARGAAN

- Pemenang ke-1 Rp.20.000.000,-
- Pemenang ke-2 Rp.15.000.000,-
- Pemenang ke-3 Rp.10.000.000,-
- Pemenang ke-4 Rp.7.500.000,-

BEBAS

BIAYA PENDAFTARAN

LINI MASA



Sekar (082135035080)

Rima (085867814154)



cfp



kemenkeu.go.id

Keterangan lebih lanjut dapat di lihat di:

s.kemenkeu.go.id/cfpkemenkeu2026



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- MINISTRY OF FINANCE - CALL FOR PAPER 2026

Transforming Tax Policy and Administration to Drive Sustainable
Growth and Revenue in the Digital Economy

SCOPE OF DISCUSSION

- Tax Policy Design for Revenue Optimization;
- Assessment of Tax Policies and Incentives for Economic Development;
- Tariff Policy Harmonization and Industrial Development;
- Enhancing the Taxation of High-Wealth Individuals to Improve Equity and Revenue Mobilization;
- Tax Gap Analysis and Revenue Mobilization Strategies;
- Expanding the Excise Tax Base to Support Revenue Diversification and Public Policy Objectives;
- Addressing the Shadow Economy for Revenue Mobilization;
- Tax Beyond Borders: Digital Transformation, Global Equity, and Sustainable Growth;
- Data-Driven Tax Administration in the Era of Global Transparency;
- Strengthening Tax Law Enforcement in the Digital Era: Bridging the Gap Between Deterrence and Sustainable Compliance.

PARTICIPANT REQUIREMENTS

- Participants are open to both Indonesian citizens (WNI) and foreign nationals (WNA), including employees of the Ministry of Finance. Participation may be individual or in teams.
- Participants may be academics (students/lecturers) or members of the general public.

GENERAL TERMS AND GUIDELINES

- Manuscripts are the result of research, study, or scientific review on taxation aspects which has never been published in other publication media.
- Manuscripts are written in English or Indonesian. Accepted manuscripts in Indonesian must be presented and converted in English (for conference purpose).
- Manuscripts are written within 10–20 page, including references and appendice.
- In-text citations and references follow the American Psychological Association (APA) style.
- Manuscripts are written using template that has been provided by the organizer. The file can be downloaded in s.kemenkeu.go.id/cfpkemenkeu2026.
- The file is submitted in a Microsoft Word file (.doc or .docx extension).
- The complete guidance can be viewed in s.kemenkeu.go.id/cfpkemenkeu2026.

PAPER SUBMISSION FLOW

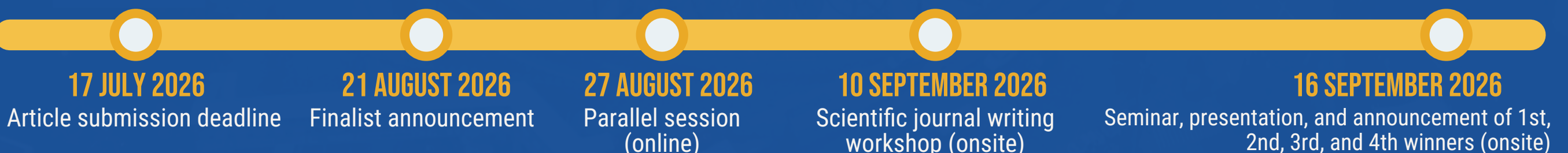
- Participants must upload their manuscripts through the submission menu in s.kemenkeu.go.id/cfpkemenkeu2026.
- Participants who have successfully completed the submission process will receive a confirmation email from the committee.

AWARDS

- 1st Winner: Rp20,000,000
- 2nd Winner: Rp15,000,000
- 3rd Winner: Rp10,000,000
- 4th Winner: Rp7,500,000

**FREE
ADMISSION**

TIMELINE



Sekar (082135035080)
Rima (085867814154)

cfp2026@kemenkeu.go.id

Further information:
s.kemenkeu.go.id/cfpkemenkeu2026