



## The impact of tax policy on the creative economy in Indonesia

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### ABSTRACT

*The creative economy in Indonesia is one of the economic sectors that utilizes individual creativity, skills and expertise to create prosperity and employment opportunities by producing and utilizing intellectual property. This sector includes various industries such as performing arts, design, film, music, publishing, culinary, fashion, and many more. The creative economy also makes many positive contributions to certain sectors, for example, the creative economy contributes to the employment sector by making it a source of employment, especially for millennials to generation Z and those who have creative ideas even in the economic tourism sector. creatives also make quite a big contribution, where they are able to play a role in supporting tourism, especially in the field of arts and culture and interesting festivals, which can attract tourists. The government with its policies through the creative economy agency provides several supports, including: training and development, funding and investment, as well as promotion and marketing.*

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### 1. Introduction

According to Law No. 28/2007 on General Provisions and Tax Procedures, tax is a compulsory contribution to the state made by individuals or entities that is compelled by law. Tax is a state responsibility that is clearly stipulated in the 1945 Constitution. (Agustina Enny, 2020)

Tax law is a public law that regulates the relationship between the state and people or legal entities who are obliged to pay taxes. In addition, tax law also includes the overall regulations governing how the government can take a person's wealth and hand it back to society in the form of money or state money. About 70% of state expenditure is funded by taxes, which indicates that taxes are the largest source of state revenue. The government uses tax revenue to reduce the country's dependence on development financing. In accordance with applicable laws, taxes are imposed on the entire community. Health, education, transportation, and public facilities are some of the benefits of taxes (Yustikasari et al., 2020).

The creative economy is one of the subjects of local tax revenue. The term “creative economy” refers to the idea of economic development that uses creativity to create new products and add value. There is a high probability that the creative economy will become one of the sectors driving the national economy. The creative economy is still developing from the efforts of individuals and community groups. Creative products have become a symbol of a new type of creativity in the creative industry due to technological advances and the ease of getting creative ideas (Pahlevi, 2017).

The creative economy can increase innovation in various fields and enhance people's creativity, which results in healthy business competition and lower unemployment. Basically, the creative economy can be defined as a type of business engaged in fields such as advertising, handicrafts, design, fashion, music, television, video, film, photography, and others (Sutra Disemadi & Kang, 2021).

The creative economy is essential to the economic growth of a region or country. Through local taxes and levies, they are expected to be a source of government revenue. However, tax contributions do not change as the number of creative economy players increases. This is not because they do not want to pay taxes; it is because they have problems with their business and do not understand the obligation to pay taxes.

Collectively, Indonesia's creative economy must develop and thrive within the national economic system. The concept of resilience, which means maintaining the resilience of economic, social, environmental, and institutional systems and behaviors, and empowering all potential economic resilience in the face of economic uncertainty and increasingly complex global competition challenges. The concept of resilience also anticipates all factors that cause the vulnerability of the creative economy for sustainability (Arina Romarina, 2016).

There are several factors that can influence creative economic actors in taxpayers, one of which is the attitude of taxpayers. In the perspective of a taxpayer, a person has a tendency to follow, carry out, stay away from or not carry out their tax obligations. The second factor is taxpayer awareness, which can affect the level of taxpayer compliance. Taxpayer awareness consists of views or feelings related to knowledge, beliefs and reasoning as well as the tendency to act in accordance with the stimulus provided by the tax system and provisions. Apart from the attitude and awareness factors of taxpayers, there is a tax knowledge factor that can affect the level of taxpayer compliance. Tax knowledge is when taxpayers know and understand tax regulations, procedures, functions and benefits (Yustikasari et al., 2020).

There are several theories or models that exist regarding the relationship between local tax revenues and the creative economy, namely: Kuznet theory: emphasizes that technological progress, institutions, and changes in beliefs can help a country's economic growth. In the creative economy, increasing institutional capacity and technology can increase local tax revenue. Analysis of Local Tax Potential: this research looks at the possibility of local taxes for the growth of the creative economy, such as urban tourism and the creative economy. Strategies to integrate the creative economy and urban tourism can increase local tax revenue. Effect of Local Taxes on Revenue: according to this study, local tax revenue increases economic growth. Through economic growth and regional development, increased tax revenue can increase people's prosperity.

The creative economy sector in Indonesia has experienced tremendous growth in recent years. However, this growth has clearly been driven by a number of powerful factors, including improved access to technology, government support, and most importantly, increased awareness of the economic benefits of innovation and creativity. According to the Central Bureau of Statistics and the Creative Economy Agency, the creative economy sector contributes around (seven percent) to GDP in Indonesia. The creative economy is also one of the main sources of employment generation (My, 2023).

The fashion, culinary and television media sectors contribute greatly to Indonesia's economic growth. Several aspects demonstrate their role is economic Contribution of the Culinary Sector: In 2015, the culinary industry accounted for 67.66% of the Gross Domestic Product (GDP) of the Creative Economy (Ecraf) in Indonesia, creativity and Innovation: Traditional snacks such as odading, pillow bread, klepon, peach gum, and banana nuggets are examples of new food concepts that people are interested in, which keeps the culinary sector growing, regional Development: The culinary industry can increase tourist visits and develop local areas due to the number of popular restaurants and eateries. Fashion Sector, fashion Sector Economic Contribution: One of the fastest growing creative subsectors, the fashion industry contributed 15.01% of Ecraf's GDP in 2015. Design Innovation: Indonesian fashion designers continue to create creative and unique designs, which can increase exports and add value to products. Industry Development: The fashion sector does not only focus on design; it also involves the wider fashion and textile industry, which helps boost the local economy and create new jobs. Television and Media Sector, promotion and Marketing: Television and social media are essential for promoting and promoting creative businesses, such as making businesses go viral and attracting consumer attention, industry Development: Social media and social media also help develop creative industries by reaching a large target audience, increased Creativity: Creative industries are becoming more creative and innovative as social media and television allow creators to express themselves and reach a wider audience.

Technology and digitalization can also drive the growth of the creative economy. The increased use of the internet and digital technology has created a number of new opportunities for the creative economy. Creative actors are seeing the huge impact of e-commerce platforms, social media, and financial technology. This allows them to reach a wider market and optimize their operations. Thus, it can be concluded that the creative economy plays an important role in enhancing the potential of millennials. The creative economy has the ability to turn creative ideas into a source of income and even provide employment for many people (Bappenas, 2023).

The Creative Economy creates new jobs by increasing innovation and creativity. This leads to more and more new products being produced, thus requiring more labor in the manufacturing process. Statistics show that the creative economy sector has made a significant contribution to job creation. For example, in 2019, the creative economy sector contributed IDR 1,105 trillion to the national GDP with a labor absorption of 17 million people.

Meanwhile, in the aspect of increasing income; Creative Economy increases income through increasing added value from the exploration of intellectual property. This can be seen from the increase in the value of creative economy exports which continues to increase from year to year. Export data shows that the value of creative economy exports increased from 13.51 US Dollars in 2010 to 20.50 US Dollars in 2017, and in 2019, the creative economy sector contributed Rp. 1,105 trillion to the national GDP.

Overall, the creative economy sector has a significant role in creating new jobs and increasing income through increased innovation and creativity.

## **2. Method**

Legal research is usually a type of research based on juridical, normative and philosophical principles. The purpose of this research is to study current legal symptoms by analyzing legal facts, then finding actual solutions to problems that arise in these symptoms.

### **2.1 Method of Approach**

The juridical-normative approach is carried out from the point of view of legal science aimed at solving a problem. This method produces legal analysis based on the principles and standards that exist in the legal system through the review of primary and secondary materials.

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## 2.2 Research specifications

This legal research applies descriptive analytical research which can be explained as follows: a) The aim is to be able to solve existing and actual problems, b) The data collected is put together, explained, and analyzed; and based on the findings of this research, a list of existing phenomena will be made with reference to relevant scientific literature. Consequently, the purpose of this research is to provide a thorough and systematic analysis of tax policy on the creative economy in Indonesia.

## 2.3 Data Collection Method

Information is collected for research purposes. With the literature study method, secondary data is processed. Therefore, the things that need to be considered when using secondary data are the source, what concepts can be used, and thoroughness when collecting data. In addition, primary and secondary legal materials relating to this research were studied through writings, legal experts, legislation, and relevant lecture materials.

Primary legal materials include legislative institutions. Primary legal materials reviewed in this writing include: law Number 9 of 1994 concerning General Provisions and Tax Procedures, law Number 10 of 1994 concerning Income Tax, law No. 11 of 1994 on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods or Law No. 10 of 2000, law 16 paragraph (2) and Law 21 paragraph (2) and Law No. 24 of 2019 on Creative Economy

Secondary legal materials include data collection techniques related to the implementation of land administration, such as: collection methods in tax law; methods of collection in economic law and Journal on the Role of the creative economy in taxation; this research uses normative qualitative analysis from the beginning to the end of the research because it has provided the data needed for analysis. The results of the initial analysis determined the subsequent research process. According to this research, tax law affects the creative economy and vice versa the creative economy increases the tax sector in Indonesia. The method used to reach conclusions, namely with a deductive approach to make conclusions that are specific by using general facts.

## 3. Analysis and Results

### 3.1. How current tax policy affects the creative economy sector

The creative economy, which includes the creative industries, is considered to make a significant contribution to a country's economic progress. In Indonesia, what is meant by contribution to the economy is as follows: First, the industry contributes to the Gross Domestic Product (GDP). According to data from the Central Bureau of Statistics (BPS), the industry contributed 7.28 percent to GDP in 2008, and an average of 7.8 percent to GDP from 2002 to 2008. The largest contribution of the creative industry to GDP came from fashion (3.7%) and other creative industries (3.7%) (Kurniawati, 2017).

In 2015, Presidential Regulation No. 6/2015 established the Creative Economy Agency (BEKRAF). BEKRAF was established to facilitate and lead the development of the creative economy across Indonesia (Firdaus et al., 2024). The concept of creative economy refers to an economic field that focuses on cultural and creative activities, such as art, design, film, music, publishing, technology, and so on. It also emphasizes that economic growth can be significantly influenced by creative activity and innovation which are key sources of economic value (My, 2023).

Different technologies and media will be increasingly integrated in the creative economy. This can create new opportunities to create economic value, such as through the involvement of creative businesses in the development of digital platforms or multimedia content.

Creative Industries need to be developed in Indonesia because : (Pangestu, 2008): a) Contributes significant economic contribution; b) Creating a positive business climate positive business climate; c) Build image and identity Nation; d) Resource-based Based on Renewable Resources;

- e) Creating innovation and creativity which is a competitive advantage of a nation nation; f) Providing positive social impact positive social impact

The creative economy sector is directly and indirectly impacted by Indonesia's tax policy. Current tax policies impact the creative economy sector with a wide range of incentives and regulations aimed at continuing to drive sector growth. An increased tax burden can hinder the growth of MSMEs and the creative sector, especially if not balanced with adequate incentives. The empowerment of Micro, Small, and Medium Enterprises (MSMEs) must be implemented thoroughly, optimally, and sustainably through climate change that allows people to do business, provide support, protect, and develop their businesses. This will improve the position, role, and potential of MSMEs in improving economic growth, income distribution, and creating new jobs (Sinaga et al., 2022). On the other hand, there is potential to increase state revenue and encourage tax compliance. To ensure that the sector can thrive and contribute more to the national economy, the government should strive to improve financial literacy and provide tax incentives (Undang-Undang Nomor 1, 2013).

the government has provides several fiscal incentives including Income Tax, which is regulated by Article 6 (1) of Law No. 17/2000 on the Third Amendment to Law No. 7/1983 on Income Tax, determining the amount of Taxable Income for domestic taxpayers and permanent establishments by reducing gross income, including waste treatment costs. Based on Minister of Finance Regulation No. 101/PMK.04/2007 on Import Duty Exemption for Equipment and Materials Used to Reduce Environmental Pollution, there are also changes to the Import Duty (Kurniawati, 2017).

tax incentive (Purnomo, 2016) policies for the creative economy industry as a whole overall, then a complete picture of the concept of sustainable economic growth can be obtained. can be obtained. Providing incentives can provide space for creative economy industry business actors in saving company cash. company cash savings. This flexibility can be utilized by creative economy industry businesses to enlarge the scale of their business by expanding their share of the market. creative economy to enlarge the scale of their business by expanding market share or empowering company resources. market share or empowering company resources (Adzka et al., 2023).

Based on the data, Indonesia's financial literacy has increased by 29.66% over the past five years. However, the financial inclusion index reached 76.19%, an increase from the 2016 survey result of 67.8%. The financial literacy rate of the MSME group of 15.68%, according to OJK data in 2016, shows that people still lack understanding about finance, especially among MSMEs and the Creative Economy. The contribution of the MSME sector to GDP is 60.34% in the last five years, according to data from the Ministry of Industry of the Republic of Indonesia. The contribution in employment of 97.22% shows that MSMEs are very important in improving the national economy, especially in supporting the taxation sector (Andaningsih et al., 2022).

Based on OJK annual report data (2019-2020), financial knowledge about credit and investment is shown by the fact that small and medium enterprises (MSMEs) in the culinary field and the kraf (handicraft) industry received the most government financing in November 2019 and 2020 (Dwiputra & Barus, 2022).

The government has an important role in tax policies that support the creative economy sector in Indonesia. Here are some key aspects of that role:

a. Tax Reform for Creative Economy

The government, through the Ministry of Tourism and Creative Economy (Kemenparekraf), emphasizes the importance of tax reforms that can have a positive impact on the creative economy sector. Minister Sandiaga Uno stated that these reforms are expected to support the Golden Indonesia Vision 2045, which aims to make Indonesia a developed country. (Sephiani & Syafitri, 2023)

b. Fiscal and Non-Fiscal Incentives

The government has also issued regulations that provide incentives for creative economy players. Based on Government Regulation No. 24 Year 2022, these incentives include taxation, customs, and retribution facilities. Fiscal incentives provided can be in the form of tax reductions, while non-fiscal incentives include ease in licensing and access to legal assistance.

c. Sector Recovery Support

In the context of post-pandemic recovery, the government has allocated a budget to support the tourism and creative economy sectors through various programs, including Government Incentive Assistance (BIP) and other programs aimed at encouraging the growth and sustainability of these sectors.

d. Entertainment Tax Regulation (Hudiyanto, 1992)

The government also issued a Circular Letter related to entertainment tax that aims not to burden businesses, especially in the recovering tourism sector. This shows the government's attention to the balance between tax revenue and business sustainability in the creative sector.

### **3.2. What are the main challenges faced by creative economy players regarding taxation**

The creative industry has a significant impact on a country's economic growth it can contribute to the formation of Gross Domestic Product (GDP), increase employment and improve economic competitiveness. Creative industries can also be one of the drivers of economic growth based on knowledge and innovation. In the creative industries, there are opportunities for creative workers such as artists, designers, fashion designers or digital game developers, to create economic value through their work (Bangsawan, 2023).

The diverse economic opportunities generated by the creative economy include creating new jobs, increasing exports, strengthening local cultural identity, and improving people's quality of life. Therefore, it is imperative to gain a better understanding of the creative economy and its economic growth potential. However, while there is great potential for growth, the sector also faces challenges and issues. Some of the emerging issues include lack of understanding of the concept and potential of the creative economy, lack of adequate infrastructure and regulatory support and lack of realization (Kusuma & Simanungkalit, 2022).

The biggest challenge in the development of creative industries is the availability of Human Resources who are capable and ready to face rapid technological changes, as well as in-depth knowledge. Flexible and resilient management is needed to cope with changes while paying attention to local culture. Creative businesses must remain creative as the industry is changing rapidly. The industry infrastructure continues to rely on capital rather than creativity, which is a second significant issue. The market has started to reward creativity, but sometimes it will only be rewarded if it is favored by the market. However, sometimes creativity is outdone by big financiers, which can influence the market and create unfair competition (M. T. Nugroho, 2019).

One of the Indonesian government's policies is digital transformation, which aims to encourage people and businesses to use digital technology to the fullest. The utilization of information and communication technology in today's digital era is very important to improve the competitiveness of a country.

Although Indonesia's creative economy sector has great potential to drive the country's economic growth, this potential has not been thoroughly explored, especially in terms of the use of digital technology. Weaknesses in creative economy development include a lack of adequate technology infrastructure, limited funding, a lack of digital awareness and skills among businesses and the public, and less supportive regulations (Sephiani & Syafitri, 2023).

To accelerate digital transformation in Indonesia, especially in the creative economy sector, the Ministry of Communication and Information of the Republic of Indonesia launched the Digital

Transformation Acceleration Policy in 2019. However, the implementation of this policy still faces several challenges, such as deficient infrastructure, lack of regulations, and lack of digital awareness and skills in the society. As a result, to drive sustainable growth of the creative economy, best efforts must be made to utilize digital technology.

Taxation can hinder the growth and business sustainability of creative economy players in Indonesia. Here are some of the key issues faced: a) Limited tax knowledge, many creative businesses, such as designers, artists, and writers, concentrate on their work and clients, so they lack understanding of the applicable tax rules. This leads to difficulties in fulfilling tax obligations. This is especially true for Article 15 of the Income Tax (PPH 15) relating to income from royalties and honoraria; b) Administrative management (Dwiputra & Barus, 2022), properly managing financial records and documentation is often a problem, especially for those who work independently. Tax reporting errors can occur due to administrative limitations; c) Tax policy changes, creative businesses need to keep abreast of tax policy developments. Often, adapting to new regulations is a challenge; d) Regulatory and compliance-related challenges with regulatory complexity, creative businesses need to have an effective tax management system to identify and manage risks associated with their tax obligations, including the risk of tax audits and sudden policy changes. This is because tax regulations are increasingly complex. Digital Tax Compliance: Creative businesses that operate online must understand their digital tax obligations, including VAT and income tax, as digital transactions increase; e) Weaknesses in Data, lack of synergy among agencies working on the creative industry has led to weaknesses in data collection on the industry, both in terms of the value traded and the existence of the businesses themselves. As a result, there is no proper data for decision-making.

### **3.3. How the creative economy affects the increase in tax revenue on a five-year scale**

In the past five years, tax revenue has increased significantly thanks to the creative economy. Especially the culinary and handicraft sectors increase local revenue through taxes and create new jobs. Studies show that the rise of the creative economy is positively correlated with tax revenue; the more developed the creative industry, the greater the impact on GDP and local tax revenue.

The results of the Creative Economy survey show that the Central Bureau of Statistics can contribute significantly to national economic growth. The Creative Economy in 2015 contributed 852 trillion rupiah to national GDP (7.38 percent), absorbed 15.9 million workers (13.9 percent), and generated an export value of 19.4 billion rupiah (12.88 percent). This shows that the sector has the potential to grow from 2010 to 2015.

Indonesia's three creative economy subsectors are dominated: culinary (41.6 percent), fashion (18.15 percent), and craft (15.70 percent). Restaurants, stalls, mobile food provision, taverns, catering services, and others are culinary types (B. A. Nugroho, 2021).

By encouraging local government creativity in exploring new sources of revenue, the HKPD Law has a significant impact on the creative economy sector. With its funding synergy scheme, the Act provides room for regions to undertake innovative financing, including fiscal incentives for small and medium enterprises (MSMEs). However, there are concerns about the negative effects of increased tax rates, especially entertainment taxes, which may reduce tourist interest and affect the tourism industry. The reform is expected to increase local tax revenue by 48.98%.

The Creative Economy 2016 publication was released by the Creative Economy Agency (Bekraf) and the Central Statistics Agency (BPS). This publication combines the findings of the Creative Economy Special Survey with macro data such as GDP, employment, and exports. Game apps and developers, architecture, interior design, visual communication design, product design, fashion, film, animation, and video, photography, craft, culinary, music, publishing, advertising, performing arts, fine arts, and radio and television are the 16 subsectors of the creative economy (Andaningsih et al., 2022). The following are the results of statistical data on

the effect of the creative economy on taxes for the period 2016 to 2021 (firda putri efendi et al., 2012).

**Table 1.** Global Piracy: creative economy growth, 2016-2021.

Type of sector	2016	2017	2018	2019	2020	2021
Interior Design	0.16%	0.17%	0.17%	0.18%	0.18%	0.18%
Communication Design	0.06%	0.07%	0.07%	0.07%	0.07%	0.07%
Culinary	41.43%	41.47%	41.03%	40.86%	40.13%	40.13%
Music	0.48%	0.49%	0.51%	0.52%	0.53%	0.53%
Fashion	18.00%	17.68%	17.38%	17.60%	17.64%	17.64%
Television and Radio	8.27%	8.84%	9.28%	9.59%	10.81%	10.81%

Source: Primary data, 2022 (Edited).

#### 4. Conclusion

Taxes are a major component of state revenue and are also a source of state expenditure. Taxes can be used as a tool to regulate or implement state policies in the economic and social fields, as well as to regulate taxes used to achieve certain objectives that are not related to finance. In addition, the regulatory function of taxes is largely aimed at the private sector and the creative economy (Agustina Enny, 2020).

tax revenue increased significantly thanks to the creative economy. Especially the culinary and handicraft sectors are increasing local revenue through taxes and creating new jobs. Studies show that the rise of the creative economy is positively correlated with tax revenue; the more developed the creative industry, the greater the impact on GDP and local tax revenue. In accordance with Law of the Republic of Indonesia Number 24 of 2019 on Creative Economy, creative industry players are required to pay income tax (PPH) under Articles 21, 22, and 23 as well as value-added tax (VAT), each of which contributes to increased state revenue. Therefore, the creative economy not only helps, but also plays an important role in developing the tax sector and increasing state revenue.

The creative economy has enormous potential to be a significant source of economic growth. The creative industries, which include domains such as arts, culture, media and creative technology, have significant potential to impact the economy through job creation, increased exports and innovation. The creative economy is an important part of the development process of cities and regions. Development based on creative industries has the potential to improve people's quality of life, boost other economic sectors, and create an identity and image of the city or region as a center of creativity and innovation. Public policies that support the creative economy must be strengthened. The creative economy can help countries become more independent, advanced and developed as it can generate more income. This allows the country to create self-reliance and economic progress (Marlinah, 2017).

The Indonesian government has used various strategies to increase tax revenue from the creative economy sector. Apps, games, art, fashion, culinary, film, and tourism are areas of the creative economy where the government provides tax incentives to businesses. In 2021, the Government Incentive Assistance Program (BIP) was increased to 60 billion rupiah, with seven innovative economic subsectors targeted. In addition, the government offers economic training and human resource development to increase the capacity and productivity of businesses in the creative economy sector and a National Economic Recovery Support (PEN) fund of 7.67 trillion rupiah was allocated by the government to support the development of the country's strategic tourism areas and training of tourism human resources. This strategy is intended by the government to increase tax revenue from the creative economy sector.

The potential for tax revenue from MSMEs and Creative Economy players increases annually after being supported by good knowledge of financial literacy supported by training and technical guidance. Governments, both at the national and local levels, should improve infrastructure, provide fiscal incentives, improve access to markets, and support education and training in these industries (Fakhruzy, 2020).

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