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Green Tax As A Solution To Reduce The Use Of Plastic Bags In The Retail Industry In Indonesia

Nor Rahma Rizka^{1)*}, Hana Sajidah²⁾, Noor Aulya Azizah³⁾ and Octavia Ramadhani⁴⁾

^{1,2,3,4} State Polytechnic Tanah Laut, Tanah Laut, Indonesia

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Corresponding author:

E-mail:

nor.rahma@politale.ac.id

ABSTRACT

The presence of plastic waste in Indonesia has become increasingly alarming. Indonesia is the second-largest contributor to plastic waste globally, after China. Plastic waste falls into the category of non-biodegradable waste, requiring a long time to decompose, making it highly hazardous to the environment. Plastic products, such as plastic bags from retail business activities and the lack of public awareness regarding their use, are among the largest contributors to plastic waste in Indonesia. The main objective of this study is to examine the effectiveness of Green Tax policies implemented in other countries' retail industries as a means of reducing plastic bag usage, formulate the Green Tax concept as a solution for reducing plastic bag usage in Indonesia's retail industry, and identify the challenges and benefits it brings to the country. The research method used in this study is a literature review by analyzing articles and scholarly journals from data-based sources such as Google Scholar regarding Green Tax in efforts to reduce plastic bag usage. The results of the literature review indicate that the Green Tax concept can be implemented in Indonesia's retail industry through a plastic bag tax, where each plastic bag used will be subject to an additional charge, with part of the revenue allocated to environmental conservation. Beyond shifting the burden onto consumers in the retail industry, the Green Tax concept also serves as a solution for reducing plastic bag usage by encouraging environmentally friendly behavior and fostering a sustainable circular economy initiative. The success of the Green Tax concept relies heavily on the crucial roles of all stakeholders, including the government, retail companies, the Indonesian Olefin and Plastic Industry Association (INAPLAS), environmental conservation organizations, and the public.

INTRODUCTION

The increase in plastic waste is currently one of the endless problems around the world. Where Indonesia itself is also experiencing similar problems, in general Indonesia can be said to be a developing country as well as the second largest contributor to plastic waste after China (Juniartini, 2020). Based on data from the Indonesian Plastic Industry Association (INAPLAS) and the Central Bureau of Statistics (BPS), plastic waste in Indonesia has reached 64 million tons per year where plastic

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(Warta Geospasial, 2020). Itself is classified as waste that is difficult to decompose naturally so that this can cause serious problems to the environment. Plastic is one of the materials that we often encounter in almost every item. Starting from drinking bottles, plastic spoons, plastic plates, plastic bags, to children's toys (Nizar et al., 2025). Because plastic is found in objects that we often use, this causes piles of plastic waste to increase continuously. As a result, the plastic waste problem has become an important issue that requires awareness from all parties in order to use plastic wisely and manage plastic waste properly to prevent adverse impacts on the environment.

Public awareness and industrial activities in Indonesia in preserving the environment are still relatively low, this can be seen in the continuous use of plastic in every activity, especially retail business activities. The retail industry can be said to be a business activity of buying and selling goods or services carried out directly between producers and consumers through various platforms such as physical stores and online applications (HSBC Indonesia, 2019). The use of single-use plastic bags in retail activities is said to be one of the largest contributors to plastic waste from various activities that Indonesians do in their daily activities. According to the Wisconsin Department of Natural Resources, reducing plastic use in daily activities is the most effective way to reduce plastic waste (Humairoh & Annas, 2022).

Accustoming Indonesians to behaviors such as reducing the use of plastic bags is one of the simple efforts that, if implemented, will face various challenges. Industry and society are accustomed to using plastic as a means of wrapping food, groceries, and so on because the material is lightweight, elastic, cheap, strong, waterproof and versatile (Mogomotsi, Mogomotsi, & Phonchi, 2019). However, this is not good for the environment, the widespread use of plastic bags, especially in the retail industry, can normally be caused by the lack of effective policies that the government applies to the use of plastic bags in retail industry activities.

The lack of government policy on the use of plastic bags in Indonesia has led to the use of a large number of plastic bags by producers and consumers in the retail industry, which can lead to plastic waste pollution and can trigger environmental damage and have fatal consequences for the community's economy. An alternative solution that the Indonesian government can implement in reducing the amount of plastic waste in Indonesia is to implement a taxation rule. This rule has been successfully implemented in various countries such as Ireland, Canada, and South Africa. With this, the Indonesian government is expected to be able to create a policy that can solve environmental problems due to plastic bag waste in the retail industry.

Various studies reveal that one of the most effective policies to reduce plastic bag usage in the retail industry while also promoting a sustainable economy is implementing a policy based on the "Polluter Pays Principle." This principle states that those who cause pollution must bear the costs of managing its impact to prevent harm to human health or the environment (Ward & Hicks, 2022). An example of such a policy is the *Green Tax*, also known as an environmental tax. The term Green Tax is closely related to the green economy or better known as an environmental tax that is imposed on the community for activities that damage the environment such as littering plastic waste that can lead to climate change and global warming (Wulandari, 2017). The first country to come up with Green Tax was Western Europe in the mid-20th century. Green Tax now continues to grow globally because this policy is considered to be a tool to mobilize environmentally responsible action.

A recent study by Amir-ud-Din, Khan, Atif, & Khalid (2024) covering 208 countries reveals that plastic bag taxation may have unintended environmental consequences, as the policy can shift pollution sources rather than fully eliminating them. Similarly, Abate & Elofsson (2024) emphasize that the effectiveness of such taxation depends on careful policy design that minimizes these unintended effects while maximizing behavioral change. Together, these findings highlight the importance of integrating environmental taxation with broader regulatory measures to ensure sustainable outcomes.

In 2016, there were 23 cities in Indonesia that experienced a gradual 25-30% decrease in plastic use after implementing a paid plastic bag policy of IDR 200/sheet for consumers shopping at modern retailers (Hermansjah, Sulistiyo, Sudiro, Rosyidi, & Triatmojo, 2021). This policy was outlined in the letter of the Director General of Waste Management, Waste, and B3 number S.1230/PSLB3-PS/2016 which was piloted from February 21 to May 31 (Hermansjah et al., 2021). Although some local governments in Indonesia such as Balikpapan, Bogor, Banjarmasin, and Bali have implemented such policies, the Indonesian Olefin Aromatic and Plastic Industry Association (INAPLAS) organization and other plastic manufacturers oppose the policy (Yolanda & Saputra, 2021). These contradictions can make it difficult for the government to implement new policies, but this does not prevent it from creating more effective policies if it considers what is needed by the community and thinks about how to reduce the use of plastic bags in the retail industry in Indonesia.

Currently, there are still few studies that discuss Green Tax as a way to tackle the problem of plastic bag waste in Indonesia. Meanwhile, abroad, there have been many studies that discuss the

implementation of Green Tax with various ways of implementation. The application of Green Tax to overcome the problem of plastic bag waste in Europe has been successfully studied by Thomas Walker and his colleagues in 2020, after they analyzed its impact on the circular economy, the results obtained prove that Green Tax can be an effective alternative solution in dealing with the problem of plastic bag waste (Walker, Gramlich, & Dumont-Bergeron, 2020). Through this research, it is assumed that implementing Green Tax in Indonesia is also believed to be an effective alternative solution to solve the problem of plastic bag waste due to retail industry activities.

This study specifically takes Indonesia as the research context, given its growing concern with environmental sustainability and fiscal policies aimed at reducing plastic waste. Indonesia has been recognized as one of the world's largest contributors to plastic pollution, making the implementation of a green tax policy highly relevant in this country (Jambeck et al., 2015). By focusing on Indonesia, the research not only provides an in-depth case study but also offers insights that could be compared with similar policies in other emerging economies. This study aims to examine the effectiveness of the successful implementation of Green Tax policies in the retail industry in other countries as a reduction in the use of plastic bags. In addition, this research also formulates the concept of Green Tax as a solution in reducing the use of plastic bags in the retail industry in Indonesia. As well as what are the benefits to be gained and the challenges faced in implementing the Green Tax policy in the retail industry sector in Indonesia. The results of this research are expected to be able to describe examples of Green Tax implementation in various countries so as to provide insight into Green Tax as a solution to reducing the use of plastic bags in the retail industry in Indonesia. Thus, this research also aims to raise awareness of the dangers in the use of plastic bags and can improve a sustainable economy.

METHODS

This type of research uses a qualitative type with data collection techniques carried out through the collection of relevant information or literature studies. This study was conducted through reading articles and scientific journals on databases such as Google Scholar regarding the implementation of Green Tax policies in the retail industry in an effort to reduce the use of plastic bags. Literature study is a review of data from various reference books and relevant previous research results to obtain a theoretical basis for the problem to be studied. The first stage carried out is a literature study that focuses on data collection and analysis in accordance with the keywords and problem formulations in accordance with the focus of the research. The data and information obtained are usually in the form of national and international journal articles, documents, reports, regulations, and literature from various media. Furthermore, the data and information will be used as the basis for analysis to dig deeper into the topic being studied. In the final stage of this research is to conduct a critical analysis, in this part of the stage the author will evaluate the findings of the phenomenon related to the topic being studied, and analyze the relevance and effectiveness of the application of a policy, such as the application of tax policies for the use of plastic bags in various countries.

RESULTS AND DISCUSSION

Implementation of Green Tax in Various Countries as a Solution to Reduce the Use of Plastic Bags

Environmental pollution by plastic waste is caused by industrial waste and household waste that are produced in large quantities continuously. In addition, this situation is exacerbated by the low public awareness in reducing the use of plastic, considering that plastic is a type of waste that is difficult to decompose. Plastic waste that is difficult to decompose can last for years, causing pollution to the environment. Plastic is one of the materials that we often encounter in almost every item. The use of plastic is estimated to be around 100 million tons per year worldwide. A test proved that 95% of people have used items containing Bisphenol-A (Firdha, Damira, Fitri, Selaras, & Saputra, 2021). As a result, the use of plastic bags in large quantities will certainly have a significant impact on human health and the environment.

Concerns about the ever-increasing plastic waste due to retail industry activities and daily use have led several other countries to actively reduce plastic waste by implementing regulations that limit the use of plastic in the retail industry and supermarkets. Measures taken include the implementation of the Green Tax, which is the imposition of a tax on any use of plastic bags. Green Tax, also known as environmental tax or ecological tax, is a fiscal policy enacted by the government as a measure to

encourage environmentally friendly behavior and address environmental issues (Huggett & Hatch, 2023). The Green Tax policy emerged as a response to the negative impacts of the retail industry's lack of environmental responsibility.

The City of Toronto, Canada, like many other large cities, has long faced an increasingly alarming waste problem. So in 2007, Toronto issued a policy called The Target 70 Plan, which aims to reduce 70% of solid waste through the 3R approach reuse, reduce, and recycle (Rivers, Shenstone-Harris, & Young, 2017). This is due to the high consumption rate of plastic bags which reached 456.6 million in one year, making plastic bags the main target in the policy (Rivers et al., 2017). The implementation of the policy includes the retail industry imposing a levy of USD 0.05 for each single-use plastic bag given to consumers, which became effective on June 1, 2009. As part of the policy, the retail industry was given the choice of using the levy money for environmental activities or channeling it as a subsidy for reusable bags, where the program had to be well promoted at the point of sale and explained in detail on the transaction receipt, and the city was also required to carry out a four-week advertising campaign to inform consumers about the levy. As a result of the policy implementation, 90% of Toronto residents began to change their plastic bag usage habits (Rivers et al., 2017).

South Africa is also one of the countries with the strictest violation rules regarding plastic use. Before the taxation rules were implemented, plastic bag waste in South Africa had become a very worrying problem. This caused South Africa to start implementing a plastic excise policy in 2003 (Purwoko, 2015). The policies implemented include standard sizes and prices for plastic bags. The standard size policy is implemented by reducing the excessive use of thick plastic bags with a minimum thickness of 30 microns for plastic bags and specifications for the use of the ink ratio used in plastic bags. Meanwhile, the plastic bag price policy is applied to retail companies that are required to charge an additional fee of 46 cents for each use of a plastic bag, of which 3 cents will be used as a nature convention budget in the national nature reserve (Yustiani & Maryadi, 2020). Retailers who provide plastic bags risk being fined 100,000 rand (around USD 13,800) or 10 years in prison (Paramita & Firmansyah, 2024). Previously, South Africa produced around 8 billion plastic bags annually but the implementation of this policy caused a short-term decline in demand for plastic bags. However, due to the low cost, consumers gradually became accustomed to the policy, so that demand for plastic bags (Yustiani & Maryadi, 2020).

In addition, Ireland has been well received by the public and stakeholders involved, because it is considered to have been successful in implementing policies on the use of plastic bags (Yustiani & Maryadi, 2020). The review was first discussed in 1994 and realized in 2002 when the Irish Minister of Environment and Local Government was Noel Dempsey. This policy includes the application of an upstream levy tax to importers and producers worth EUR 0.035 and the application of a levy tax for consumers worth EUR 0.15 per bag and will increase by EUR 0.22 in 2007 (Anastasio & Nix, 2022). The purpose of implementing this levy policy is to overcome the problem of plastic waste that is difficult to decompose and is found in urban areas compared to other types of waste.

One of the keys to the success of this program is the support of key stakeholders related to plastic bag levies, namely the retail industry, the Minister of Finance, local governments, state revenue officials, and retail consumers. Based on a collaborative project between Irish Business Against Litter and An Taisce (National Trust of Ireland) using various surveys on waste. The surveys showed that between January 2002 and April 2003 the number of clean areas, that is, areas without any plastic bag waste increased by 21%, while areas free of traces of plastic bag waste increased by 56% (Yustiani & Maryadi, 2020). The results of the significant reduction in plastic bag waste indicate the success of the implementation of the policy.

Plastic Tax Policy in Indonesia

Seeing the success of the implementation of the plastic bag tax policy applied to the retail industry in various countries, this policy has not only succeeded in reducing the use of plastic bags but also increasing public awareness of the negative impacts of plastic waste on the environment. The plastic bag tax is part of the Green Tax, which is environmental protection by imposing taxes on users of polluting materials and industrial activities that have the potential to pollute the environment (Fang, Chen, Yang, Yin, & Tian, 2023). By understanding the broader role of the Green Tax, of course, it can be a lesson and consideration in analyzing a solution to a similar policy in the retail sector in order to overcome the increasingly impactful plastic waste problem.

According to the Indonesian Plastic Industry Association (INAPLAS) and the Central Bureau of Statistics (BPS), data on the amount of plastic waste in Indonesia shows that plastic waste in Indonesia reaches 64 million tons per year with 3.2 million tons of which is plastic waste that is dumped into the sea, the data source also states that there are 10 billion pieces of plastic bags that are thrown into the environment per year (Indonesia.go.id., 2019). The Ministry of Environment and Forestry shows data

that around 90,000 modern retail outlets in Indonesia contribute to the production of plastic waste. According to government records, Indonesia produces around 9.85 billion pieces of plastic bag waste produced by modern retailers each year (Angriani, 2019). In the process of distributing goods, retail is an important link as the final stage, through retail a product can directly meet its consumers.

These data and facts have motivated the Indonesian government to implement policies on the use of plastic bags. In 2016, the Minister of Finance began to pay attention to the negative impacts caused by plastic consumption. He proposed implementing excise regulations on the consumption of plastic beverage bottles and other products made from plastic (Kemenkeu, 2019). The Minister of Finance proposed a plastic bag excise tax of IDR 200.00/sheet or IDR 30,000.00/kg. In line with this policy, customers will be charged IDR 200.00 for each use of a plastic bag provided by the store. However, this plastic excise tax is considered still relatively low to reduce plastic bag consumption (Rahmi & Selvi, 2021). Novianti & Kartika (2017), concluded that there is a perception in society that the price of IDR 200.00 is still too low to be a barrier for them to use plastic bags. As a result, most people still use plastic bags even though there are additional costs. This situation shows that the government needs to review the plastic bag price policy or the potential for Green Tax to be applied to the retail industry.

Building upon those early initiatives, the Indonesian government further sought to institutionalize environmental fiscal instruments through its annual budget and legal reforms. A proposed excise tax on plastic materials, initially projected to yield around IDR 980 billion in the 2023 budget plan, later revised to IDR 1.85 trillion was ultimately removed from the 2025 state budget as policymakers shifted focus to levies on packaged sweetened beverages (Karyza, 2024). In parallel, Law No. 7 of 2021 on the Harmonization of Tax Regulations introduced a carbon tax under a hybrid cap-and-tax model, setting a minimum rate of IDR 30 per kg CO₂e, which came into effect in April 2022, specifically for the coal-fired power plant sector (Pinnarwan, 2022). Complementing this, Presidential Regulation No. 98 of 2021 on Carbon Pricing Instruments laid the groundwork for Indonesia's broader carbon pricing mechanism, comprising carbon trading, carbon levy, and result-based payment schemes to achieve Nationally Determined Contribution (NDC) targets (Systemiq, 2023).

Green Tax Concept as a Solution to Reduce Plastic Bag Use in the Retail Industry in Indonesia

Related to the explanation above, there are several concepts that can be taken as potential to help Indonesia achieve success in reducing plastic waste in the retail industry sector. This includes actions such as adjusting higher tariffs on the use of plastic bags in the retail industry. Seeing the success of reducing plastic bags in Ireland due to the policy of a fairly high plastic bag tariff, namely upstream levies on importers and producers worth EUR 0.035 per plastic bag and the implementation of a consumer levy tax worth EUR 0.15 per plastic bag in 2002 can be a suggestion to reduce the use of plastic bags, considering that the previous excise policy was considered less effective due to low tariffs

Collaboration with the retail industry is certainly the main key to ensuring that the Green Tax policy on the use of plastic bags can run effectively. In addition, it is important to continue to increase awareness and active participation of the community in order to contribute to creating a clean and sustainable environment. Retailers can be invited to collaborate to provide incentives, such as small discounts for customers who bring their own shopping bags, this was once implemented at Superindo Jalan Antapani Bandung in 2016, according to Rachmat Saputro as assistant manager said that there would be a small discount of IDR 100.00 for every purchase of IDR 100,000.00 for customers who have brought their own shopping bags (Susanti, 2016). According to Yustiani & Maryadi (2020), the implementation of a deposit-refund, where the public will receive a certain amount of money for each submission of plastic waste that has been collected to the collection point that has been provided, can also be an encouragement for the public to be more active in limiting plastic use.

The Indonesian government can adopt the Green Tax concept to be applied to the retail industry. This concept can be seen from the implementation of Green Tax in various countries, such as Ireland and South Africa as explained by Yustiani & Maryadi (2020) where out of 46 cents of additional costs for the use of plastic bags, 3 cents are allocated for the nature conservation budget in nature reserves. This reflects that Green Tax can be imposed at a fairly high amount and in that amount there is a budget allocation for the purposes of nature conservation and effective environmental management. Indonesia can adopt the Green Tax concept in order to create a circular and sustainable economy. An illustration of this concept can be seen in Figure 1 as follows.

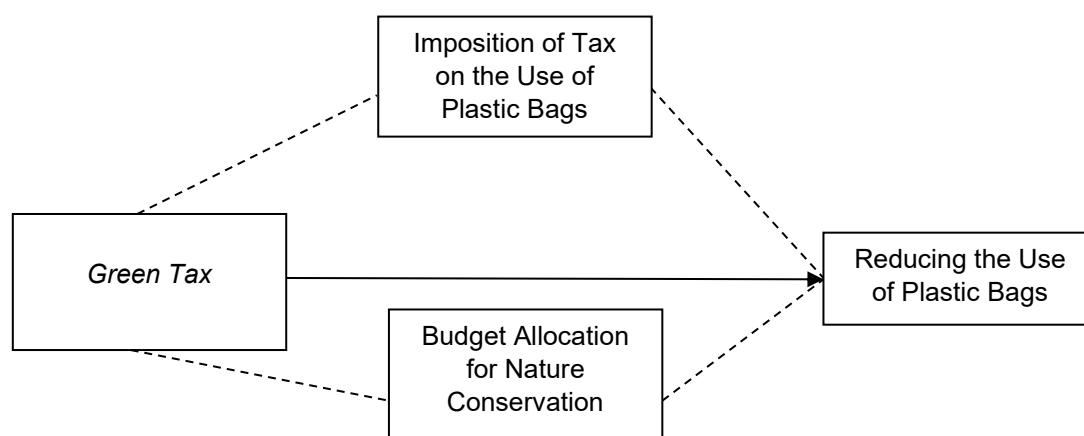


Figure 1. Concept of Implementing Green Tax in the Retail Industry in Indonesia

Figure 1 shows that the imposition of levies on the use of plastic bags is expected to encourage people's behavior to switch to environmentally friendly behavior, such as the choice to use reusable shopping bags. By implementing Green Tax to reduce the use of plastic bags in the retail industry in Indonesia, this can be an effective solution to reduce the negative impacts of plastic bag waste. As a country that contributes the most plastic bag waste, Indonesia certainly needs to implement policies that can reduce the use of single-use plastic bags, one of which is by implementing Green Tax. The Green Tax implementation scheme in Indonesia can be applied to retail companies and people who use plastic bags in their operational activities. So that people not only pay for the use of plastic bags, but also contribute to the allocation of budgets for plastic waste processing and environmental conservation efforts. Therefore, the Green Tax concept is an effective solution as well as a positive initiative for the sustainability of the circular economy which is reflected in the allocation or budgeting for the purposes of preserving nature or the environment for levies paid for the use of plastic bags.

Providing socialization and promotion is also important so that the paid plastic bag policy can be known by the wider community so that the community can understand the positive impact of the policy being implemented and in its implementation it is hoped that the community can understand the intent and purpose of implementing this policy, so that it can achieve the goal of reducing the use of plastic bags which are the cause of the high plastic bag waste in Indonesia. Socialization will make the community more aware and support change, while promotion can make the entire community aware of the program being run so that it can increase participation in implementing the policies that have been made, the retail industry can help the promotion process by providing information to every customer who shops, similar to the program run in Canada. Various communication media, such as social media, TV broadcasts, newspapers, and radio, can help in disseminating information more evenly.

Benefits and Challenges in Implementing the Green Tax Concept as a Solution to Reduce the Use of Plastic Bags in the Retail Industry in Indonesia

The implementation of Green Tax in the retail industry in Indonesia certainly has benefits and challenges in its implementation. The benefits obtained include this policy can gradually reduce the use of single-use plastic bags, and reduce the amount of plastic waste that pollutes the environment and encourages the community and the retail industry to switch to more environmentally friendly alternatives. In addition, Green Tax has the potential to increase state revenue which is also allocated to environmental sustainability programs and better waste management. However, of course there are various challenges in its implementation, such as public rejection of the increase in the price of plastic bags due to additional taxes on the use of plastic bags, industry rejection that is worried that this tax will affect production costs and selling prices which will cause a decrease in competitiveness, industry readiness to replace packaging with environmentally friendly packaging, and public distrust of the management of funds by the government.

Therefore, good cooperation is needed between the government as the party that has the authority as the maker of regulations and policies, industry and retail entrepreneurs as policy implementers and drivers of change, the Indonesian Aromatic Olefin and Plastic Industry Association (INAPLAS) as the actor in developing the plastic industry in Indonesia, retail entrepreneurs as producers

who provide plastic bags, environmental conservation organizations as initiators and drivers of environmental conservation programs, and the community as consumers who will contribute to supporting the policy. This cooperation between stakeholders is needed in the implementation of the Green Tax policy in the retail industry in Indonesia, which is expected to run more effectively and will provide good benefits to the environment and a sustainable economy. Stakeholders who play an important role in the success of the implementation of the Green Tax concept are depicted in Figure 2.

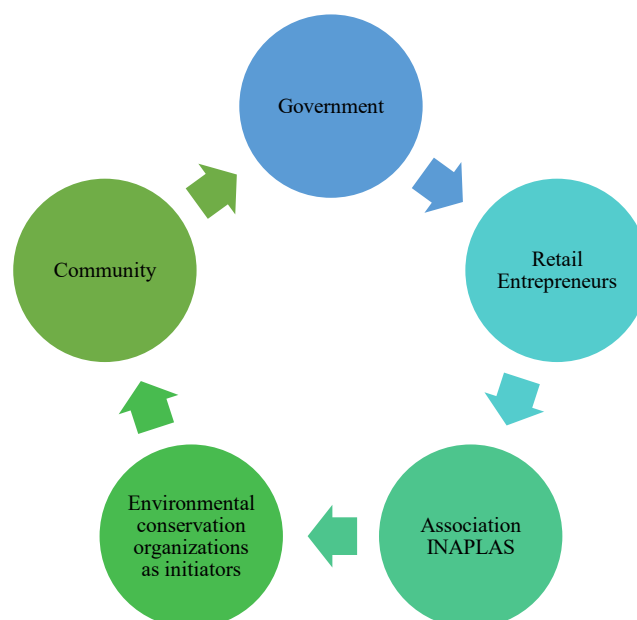


Figure 2. Stakeholders in the Implementation of Green Tax in the Retail Industry in Indonesia

If Green Tax is implemented in Indonesia, the monitoring of plastic excise collection would fall under the supervision of the Directorate General of Taxes (DJP) and the Directorate General of Customs and Excise. Similar to other excise mechanisms, retail companies would be required to report and remit the proceeds from plastic sales directly to the state treasury. To avoid the risk of companies benefiting privately from such charges, the government can strengthen compliance monitoring through digital tax reporting systems, periodic audits, and collaboration with retail associations (OECD, 2019). Digitalization of tax administration in Indonesia has already been applied to value-added tax (VAT), and a similar model can be adapted for green tax monitoring to ensure transparency and accountability.

CONCLUSIONS AND SUGGESTION

This study confirms that the implementation of Green Tax has great potential as an effective solution in reducing the use of plastic bags in the retail industry in Indonesia. This policy is considered not only able to help reduce the increasing amount of plastic bag waste, but can also encourage changes in community behavior, both producers and consumers, towards the use of more environmentally friendly shopping bags. The government can implement the Green Tax concept and design a comprehensive and sustainable Green Tax policy by involving all stakeholders. The Green Tax concept that allocates part of the tax on the use of plastic bags to the budget for nature and environmental conservation can be an initiation for the realization of a circular economy in Indonesia.

The successful implementation of Green Tax in various countries is a valuable lesson for Indonesia, especially in terms of implementation and management of challenges that may arise. However, the success of implementing this policy requires full support from all stakeholders, including the government, retail industry entrepreneurs, the INAPLAS association, environmental conservation organizations, and the Indonesian people themselves. Public education on the importance of reducing the use of plastic bags must also be increased through an environmental awareness program. In addition, awareness of producers and consumers who are switching to more environmentally friendly

materials can also be an initial step in supporting this policy. With good cooperation between all stakeholders, it is hoped that the implementation of Green Tax will be able to provide a significant positive impact on environmental sustainability in Indonesia. Further research can examine the model or framework of a comprehensive policy related to the implementation of Green Tax to be implemented in Indonesia.

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