



**PROBLEMS IN THE IMPLEMENTATION OF CARBON TAXES  
AS AN INSTRUMENT TO PROMOTE A SUSTAINABLE  
ECONOMY IN INDONESIA**

***PROBLEMATIKA PENERAPAN PAJAK KARBON SEBAGAI  
INSTRUMEN PENDORONG EKONOMI BERKELANJUTAN DI  
INDONESIA***

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**ABSTRACT**

This study discusses the problems of implementing carbon tax as an instrument for reducing greenhouse gas emissions and promoting sustainable economy in Indonesia. The carbon tax, which is regulated in Law No. 7 of 2021 and Government Regulation No. 50 of 2022, aims to minimize carbon emissions from the electricity, transportation, and manufacturing industries. However, its implementation has significant socioeconomic impacts, including increased production costs, higher prices, and pressure on people's purchasing power, especially among the lower-middle class. A normative analysis was conducted using a statute approach, a conceptual approach, and a comparative approach by examining the practices of other countries, such as Sweden, which has successfully integrated carbon tax with fiscal incentives, and Australia, which has demonstrated the negative risks of carbon tax without social compensation. The results of the study show that the unilateral implementation of carbon taxes can threaten public welfare and economic stability, thus requiring an ideal mechanism based on the principles of sustainable economics. This mechanism includes providing fiscal incentives, developing renewable energy such as geothermal, biomass, and solar energy, and implementing transparent and effective carbon trading, including cap and trade and emission offset systems. With this strategy, carbon emissions can be reduced effectively without sacrificing economic growth and social welfare. These findings emphasize the need for inclusive, adaptive carbon tax policies that are integrated with economic incentives, clean technology, and multi-stakeholder participation as a model for sustainable environmental management.

**Keywords : Carbon Tax; Sustainable Economy; Community Welfare; Renewable Energy; Carbon Trading.**

**ABSTRAK**

*Penelitian ini membahas problematika penerapan pajak karbon sebagai instrumen pengurangan emisi gas rumah kaca sekaligus pendorong ekonomi berkelanjutan di Indonesia. Pajak karbon yang diatur dalam UU No. 7 Tahun 2021 dan PP No. 50 Tahun 2022 bertujuan meminimalkan emisi karbon dari sektor ketenagalistrikan, transportasi, dan industri manufaktur. Namun, implementasinya menimbulkan dampak sosial-ekonomi signifikan, termasuk peningkatan biaya produksi, harga barang, dan tekanan terhadap daya beli masyarakat, terutama kelompok menengah ke bawah. Analisis normatif dilakukan melalui pendekatan peraturan perundang-undangan (statute approach), konseptual (conceptual approach), dan komparatif (comparative approach) dengan mengkaji praktik negara lain seperti Swedia yang berhasil mengintegrasikan pajak karbon dengan insentif fiskal, serta pengalaman Australia yang menunjukkan risiko negatif pajak karbon tanpa kompensasi sosial. Hasil penelitian menunjukkan bahwa penerapan pajak karbon secara unilateral dapat mengancam kesejahteraan masyarakat dan stabilitas ekonomi, sehingga diperlukan mekanisme ideal yang berbasis prinsip ekonomi berkelanjutan. Mekanisme tersebut mencakup pemberian insentif fiskal, pengembangan energi terbarukan seperti panas bumi, biomassa, dan energi surya, serta penerapan perdagangan karbon yang transparan dan efektif, termasuk cap and tradedan sistem offset emisi. Dengan strategi ini, pengurangan emisi karbon dapat dicapai secara efektif tanpa mengorbankan pertumbuhan ekonomi dan kesejahteraan sosial. Temuan ini menegaskan perlunya kebijakan pajak karbon yang inklusif, adaptif, dan terintegrasi dengan insentif ekonomi, teknologi bersih, dan partisipasi multi-stakeholder sebagai model pengelolaan lingkungan yang berkelanjutan.*

**Kata Kunci : Pajak Karbon; Ekonomi Berkelanjutan; Kesejahteraan Masyarakat; Energi Terbarukan; Perdagangan Karbon.**