

The Impact of Gross Domestic Product and Economic Growth on Tax Revenues in Five Asean Countries

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ABSTRACT: The study was conducted to determine the impact of gross domestic product and economic growth on tax revenues in five ASEAN countries, namely Indonesia, the Philippines, Malaysia, Thailand, and Vietnam. Considering the importance of the influence of a country's gross domestic product and economic growth in maximizing tax revenues, which are the main source of revenue in developing countries. In this study, variables for gross national product, economic growth, and tax revenues were used. This study used derived data and was analyzed using the Eviews app. The results of this study show that gross domestic growth and gross economic growth have a positive and significant impact on tax revenues at the same time. Gross domestic product has a positive and significant impact on tax revenues. Variable economic growth also has a positive and significant effect on tax revenues. In order to maximize tax revenue, each country's government has strived to find different ways to increase tax revenues, such as tax reform, cooperation with ASEAN countries, improving tax administrations through a digitalization system to facilitate tax payment and reporting.

KEYWORD: Economic Growth, Gross Domestic Product, Tax Revenues

INTRODUCTION

For developing countries, taxes are the main source of national spending. With the global financial crisis, the Covid-19 pandemic has affected the level of tax revenues in all countries. To overcome this phenomenon, ASEAN governments are doing their best to boost economic growth, and the gross domestic market is developing in all countries. This has an impact on the stability of tax revenues.

Tax

Keyness' theory of total output states that taxes are one of the factors that make up GDP.(Mankiw N, 2021). According to Adam Smith, taxes are the only revenue that the government can use to fund various government programs and activities. Under the HPP Act of 2021, the definition of tax is a contribution due to the state as individuals or entities that are legally responsible by not receiving direct compensation and are used for the needs of the state for the full prosperity of the population (Directorate General of Taxes, 2021). Taxation is also used as a tool to monitor the implementation of public policies in the social and economic spheres and to achieve certain objectives outside the financial world (Official, 2019).

Inquiry(Aisyah et al., 2022);(Nguvava and Kayombo, 2024);(Nyaboke, 2025); (Bayu & Nugroho, 2021); (Mispiyanti & Kristanti, 2018);(Sania et al., 2018);(Romadhon, No. d.);(Rachmania et al., 2020) He said that GDP also has a positive impact on tax revenues. In addition, the research of (Agung, TB, & Putri, 2023);(Bululung et al., 2021); (Sarjono et al., 2018) According to experts, economic growth has a significant impact on the region's tax revenues

Gross Domestic Product

Gross nationality is the amount of goods and services produced in a country in a given year (Mankiw N, 2021). Another view is that the gross domestic market is the total value of all goods and services produced in the region during a given period(Sukirno, 2021). According to Lipsey I (Santoso & Artha, 2021) GDP is national income in terms of spending, i.e., the amount of consumer spending, government spending, investment, and exports.

A positive GDP typically increases tax revenues due to increased economic activity, people's purchasing power, corporate income, and labor absorption, all of which contribute to the increase in government revenues from various types of taxes, such as income tax and VAT. On the other hand, a decline in GDP can slow down the economy and have a negative impact on tax revenues.



Related research concludes that GDP makes a positive and significant contribution to tax revenues, in this case in developing countries(Hidayati, 2025). Other related studies conducted by (Alshubiri, 2024) OECD member countries from 1995 to 2014 and (Collaku & Balaj, 2023);(Cloyne, 2023);(Raed and Ahmad, 2016) In emerging markets, GDP has an impact on tax revenues. Additional research conducted by (Wahyudi, 2024); (Aditya, 2018); (Nasution, 2016) ; (Rosalina, 2016); (Oktaviani et al., 2024) and notes that GDP has an impact on Indonesia's tax revenues.

Economic growth

Adam Smith's theory of economic growth explains that economic growth can be achieved by mobilizing capital and population growth. Capital depletion occurs through reductions in the community, where the groups of people who can save are capitalists, landowners, and usurers (Jhingan, 2014). According to (Todaro & Stephen, 2019)Economic growth is an increase in social performance caused by an increase in the number of factors of production used in the production process of society

Adam Smith's theory of economic growth is relevant today to explain how a country's economy affects its tax revenues. This requires economic security that is used not only to promote economic growth, but also to maximize government tax revenues. . Economic growth is reflected in the annual growth of real GDP. If GDP increases, economic growth will improve. If the average rate of economic growth were to increase each year, per capita income would be high, which would mean that prosperity would also increase.

The results of the study, titled "The Effect of Economic Growth on Tax Revenues: The Case of Egypt," concluded that economic growth can increase and decrease tax revenues depending on the period and scale of economic activity(Eissa & Khalifa, 2023)Another study shows that economic growth has little impact on VAT revenues (Scott, 2022);(Maulianika, 2022);(Maulidya et al., 2021).

MATERIAL AND METHODS

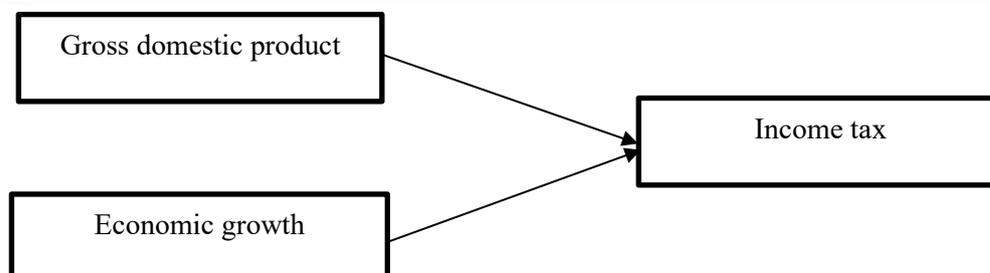
Material

This study is a descriptive quantitative study. The researcher used a correlation method to examine the relationship between the variables used in the study by using two independent variables, namely gross domestic product (x1), economic growth (x2), and a related variable, namely tax revenues (Y). This study was conducted using the population of ASEAN countries with experience in five ASEAN countries, namely Indonesia, Malaysia, the Philippines, Thailand, and Vietnam in the period 2010-2024, and obtained data from the World Bank, World Data, and international and national journals.

Methods

The study also studied methods used to measure the impact of gross domestic product and economic growth on tax revenues. The information discussed in the section on the system is the practice of obtaining consent machines to ensure the dissemination of information that includes multiple processes and ecclesiastical processes.

The structure of the study is as follows.



Number 1. Research programmes

The collected data is processed and analyzed with the help of various regressions with the following formulation:

$$I = a + \beta_1 X_1 + \beta_2 X_2 + e$$



Where:

- Y: Dependent variable (tax revenues)
- X₁ : Independent variable (GDP)
- X₂ : Independent variable (economic growth)
- β: The sponsors are the same
- ε₁: Error Expression

RESULT AND DISCUSSION

A. RESULTS

1. Classic Test

a. Normality Test

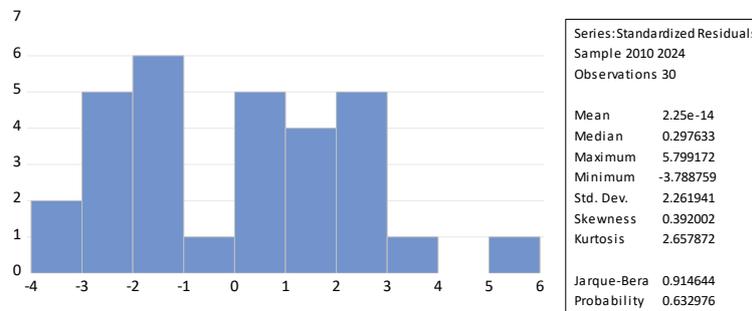


Figure 2. A test of normality Source (data processed in 2025)

From the image above, we know that the probability value in the JB statistic is 0.632976. Therefore, the probability value is p, which is 0.632976 higher than the standard of 0.05. This complies with the assumption of normality.

b. Autocorrelation Test

The absence of residuals (non-autocorrelation) can be tested with the Durbin-Watson test. If the DW value is less than 1, there is a positive autocorrelation, if there is a negative autocorrelation greater than -2, and if it is between -2 and +2, there is no autocorrelation.

Table 1

zPossibility of protocols	0.382395	Hannan-Quinn Cristist.	10.52825
F Stats	1323.114	Durbin-Watson Statistics	1.834142

Source: Data processed (2025)

According to the table above, the value of the Durbin-Watson statistic is 1.834142. Since the value of the Durbin–Watson statistic is between -2 and 2, i.e., $-2 < 1.834142 < 2$, the assumption of a non-autocorrelation is satisfied. In other words, there are no symptoms of high autocorrelation in the ruins.

c. Multicolonierity Test

Based on the multicolonial experience, the following results were presented:

Table 2 Results of multicolonial experiments

	GDP	Economic Growth
GDP	1	-0,208817
Economic growth	-0,208817	1

Source: Data processed (2025)



The table above shows that the correlation coefficient for X1 and X2 is $0.85 < .$ From this, you can conclude that you are free from multicolonialism or that you pass the test of multicolonialism (Pittsburgh) *et al.*, 2021).

d. Heteroscedasity test

Table 3. Results of heteroscedasity tests

Heterostik test: Breusch-Pagan-Godfrey

Null hypothesis: homoscedasticity

F Stats	0.293326	Problems. F(4,75)	0.7510
Comment * R-square	0.699136	Chi-square probable(4)	0.7050
Stainless Steel Explained on a Large Scale	0.583577	Chi-square probable(4)	0.7469

Source: Data processed (2025)

Based on the results of the Breusch-Pagan-Godfrey experiment in Table 3 above, it is known that the value of probability. Chi-square $0.7050 > 0.05$, which means that there is no heterocedacity.

2. Hyphotesis

a). Test the panel data models

The equation test in Model was performed using the dependent variable of tax revenues (Y), and the independent variables were gross national weight (X₁) and economic growth (X₂). This study was selected as the best model, and the results of Chow and Hausman's experiment showed that the correct analysis is the fixed-effect model (FEM) test. The results of the Model benchmark are shown in Table 4.

$$PPit = 0.617603 + 0.872023GDP_{it} + 0.000105 \text{ it Economic growth} + \varepsilon$$

Table 4.

Dependent variable: TAX

Method: Panel "Arbitrary cross-sectional effects" (EGLS)

Examples: 2010 2024

Seasons: 15

These include the diameter: 5

Total Panel Comments (Balance): 75

Swamy and Arora's Estimates of Variances in Objects

Variable	Koepisyent	Standard villa	t-Statistics	Probability.
C	0.617603	0.266447	2.317921	0.0233
GDP	0.872023	0.056020	15.56631	0.0000
Economic growth	0.000105	1.95E-06	53.71694	0.0000
Identifying the effects			S.D.	Rho
Indirect leave of absence			0.056459	0.0234
Idiosyncratic randomness			0.364797	0.9766
Weight Stats				
Root MSE	0.374669	Square R	0.973512	
Mean dependent var	7.878338	Adjusted R squared	0.972776	



S.D. dependent var	2.317603	S.E Regression	0.382395
Sum squared resid	10.52825	F Stats	1323.114
Durbin-Watson			
Statistics	1.834142	Probability (F-statistics)	0.000000
Source: Data processed (2025)			

The effects of individual variables on partial tax revenues are as follows:

- a.) The fixed value in the regression equation above has a positive value of 0.617603, which means that it indicates the same direction between the independent variable and the dependent variable. The conclusion was that tax revenues would be 0.617603 if all unmapped variables, including GDP (X_1) and economic growth (X_2), were not changed.
- b.) The GDP variable has a positive and significant relationship with tax revenues, which means that if GDP is a unit, it will increase tax revenues by 0.872023, assuming that the other variables remain unchanged. This type of relationship is inelastic because there is less than one.
- c.) The economic growth variable has a positive and significant relationship with tax revenues, which means that it increases tax revenues by 0.000105 if growth is unitary if the other variables remain unchanged. This type of relationship occurs inelastically because there is less than one.

b. F Test

Table 5. Result F Test

Essay F	
Version (F Stat)	Conclusion
0,0000	Significant

Source: Data processed (2025)

According to the table above, the probability ratio (F-statistic) in the comparison model is $0.0000 < 0.05$, which means that the independent variables (GDP and economic growth) together have a significant impact Income tax .

c. Determination

The analysis of the model equation (Table 5) shows that the value of R^2 is 0.973512 and the value of $AdjR^2$ is 0.972776, which means that the variables GDP and economic growth have an impact of 97.27% on tax revenues and 2.28% are influenced by variables that are not covered by this study.

DISCUSSION

1. At the same time, gross domestic product variables and business organizations will influence tax revenues from 2010 to 2024

The results of the hypothesis test show that GDP and economic growth in five ASEAN countries (Indonesia, Malaysia, and the Philippines) have an impact on tax revenues. Thailand and Vietnam). This is reflected in the adjusted R-value² of 0.977226 or 97.27%. It can be said that the simultaneous influence of GDP and economic growth on tax revenues. Most ASEAN countries are developing countries whose main source of tax revenue is ASEAN. This is in line with other relevant studies conducted by the (Alshubiri, 2024) OECD member countries from 1995 to 2014 and (Collaku & Balaj, 2023) In emerging markets, GDP has an impact on tax revenues. After the pandemic in 2023, ASEAN countries began to take steps to restore economic growth. In this case, ASEAN countries always try to maximize their fiscal policies to increase tax revenues. Rapid growth in Southeast Asia has been supported by a number of factors, including domestic consumption, relatively low inflation, interest rate policy that has not been as strict as it used to be, and China's reopening (Anam, 2023). In addition, ASEAN countries aim to strengthen cooperation and development, for example, by building the ASEAN Economic Community, resolving border disputes, adjusting economic and social policies, promoting infrastructure development, and raising environmental awareness to boost economic growth and increase GDP.



This would increase the state's better tax revenues. ASEAN governments are also working to: Increasing the tax base to ensure social justice, economic activities to maximize tax revenues such as inheritance tax due to the growing number of wealthy people in Southeast Asia, gradual change in tax formats, introduction of environmental taxes such as the use of fossil fuels, increase in sales tax or VAT on digital services, But care must be taken to ensure that growth in the digital economy and improve compliance with interdependent technological changes.

2. The gross domestic tax rate will have a positive and significant impact on tax revenues in 2010-2024

The results of the hypothesis test show that variable GDP has a positive and significant impact on the tax revenues of the 0.872023 with a probability value of $0.0000 < 0.05$. Any increase in GDP will have an impact on tax revenue growth. This is demonstrated by the results of the survey (Hidayati, 2025). Other related studies conducted by (Alshubiri, 2024) OECD member countries from 1995 to 2014 and (Collaku & Balaj, 2023) In emerging markets, GDP has an impact on tax revenues.

ASEAN governments are striving to increase GDP by changing their policies to boost economic growth, such as strengthening the national economic system, accelerating the deployment of digital technologies in various fields, maximizing the contribution of innovation and technology, using resources, technologies and networks to find solutions to new socio-economic challenges and climate change in the region. ASEAN region; Implement an inclusive business model, deepen ties with the development of local economies, including small and medium-sized enterprises, and strengthen regional market integration by strengthening the ASEAN-Australia-New Zealand Free Trade Agreement, introduce local currency transactions and cooperation in digital payments, and promote the ASEAN Industrial Project-Based Initiative. ASEAN has also been able to pool its potential and capabilities to succeed in a broader system, the Regional Comprehensive Economic Partnership (RCEP), a trade cooperation agreement that now accounts for 30 per cent of global GDP.

3. Economic growth variables will have a positive and significant impact on tax revenues in 2010-2024

The results of the scenario analysis show that the growth trajectory has a positive and significant impact on economic tax revenues. It can be considered as an experimental result of 0.000105 with a probability value of $0.0000 < 0.005$. This means that any increase in economic growth will have an impact on tax revenue growth. This research is in line with the research of (Eissa & Khalifa, 2023), another study shows that economic growth has a partial impact on VAT revenues (Scott, 2022);(Maulianika, 2022);(Maulidya et al., 2021). ASEAN's economic growth has stalled due to the COVID-19 pandemic. However, in 2022, ASEAN countries began to recover in their economies.

ASEAN governments have pledged to boost economic growth, for example, by strengthening cooperation in the business sector, including *the Framework Agreement on the Digital Economy (DEFA)*, *the ASEAN Leaders' Declaration on Electric Vehicle Ecosystem Development*, *the Chiang Mai Initiative*, and *the Local Currency Transaction (LCT)*. the ASEAN leaders' statement on *strengthening food security and nutrition during the crisis*, as well as countless projects worth billions of dollars. Among ASEAN countries, collective consciousness will grow for the first time when ASEAN becomes a large and strong market and production base. Second, there is a desire to simplify procedures and procedures for the substitution of goods, services, and labor. Third, he said he was proud to know whether ASEAN could become a competitive region of economic growth and connect with other parts of the world. Other efforts, such as digital transformation for economic growth, are particularly relevant for micro, small and medium-sized enterprises, as this sector forms the backbone of the ASEAN economy and is made up of people who are vulnerable to exchange rate fluctuations. In addition, it is necessary to communicate with the organization of the various services of the payment system through *QR codes* to make payments easier, faster, and safer.

CONCLUSSION

The study shows that both gross domestic product and economic growth parameters have a positive and significant impact on tax revenues in the five ASEAN countries (Indonesia, Malaysia, the Philippines, Thailand and Vietnam) in the period 2010-2024.

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