



## The contribution of excise tax to government revenue: A case study of developed countries

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### Abstract

Excise revenue and domestic tax revenue are two things that can't be separated, because the total domestic tax revenue contained in the central government financial report (LKPP) made by the Directorate General of Treasury of the Ministry of Finance of the Republic of Indonesia contains that the percentage of excise revenue cannot be underestimated because it can reach a value of fourteen percent in 2022 and is a large contribution to state revenue. The data analysis technique used is descriptive and contribution analysis which aims to analyse the amount of contribution of excise on tobacco products (CHT), excise on ethyl alcohol (ethanol), excise on drinks containing ethyl alcohol (MMEA) and total excise revenue to total domestic tax revenue for nineteen years starting from 2004 to 2022. Total excise revenue and total domestic tax revenue are highly dependent on excise on tobacco products, while excise on ethyl alcohol has no significant contribution to total excise revenue and total domestic tax revenue. Excise on beverages containing ethyl alcohol has a contribution to total excise revenue, but this is inversely proportional to total domestic tax revenue which results in the conclusion that it has no significant contribution and for total excise revenue it contributes significantly to total tax revenue.

**Keywords:** Contribution, central government financial statements, excise tax

### Introduction

Due to the total domestic tax revenue contained in the central government financial report (LKPP), excise revenue will occupy a position of fourteen percent in 2022, making a significant contribution to Indonesia's state revenue.

In accordance with Regulation of the Director General of Customs and Excise Number P-22/BC/2010, excise is a levy imposed by the state on goods that meet the criteria established by the Excise Law, such as goods that, when consumed, must be controlled, goods whose circulation must also be monitored, goods that can have significant negative consequences when used, and goods determined by the government. The Excise Law now taxes ethyl alcohol (ethanol), tobacco products, and ethanol-containing beverages.

According to Nafi'ah (2021), the greatest source of revenue for the Customs and Excise Tax is excise on tobacco products (CHT), which accounts for approximately 97% of the total revenue managed by the Director General of Customs and Excise of the Republic of Indonesia. This is consistent with the assertion made by Antonius (2019) that the government's basis in the customs and excise sector is the money collected from the tobacco excise.

Following on from the previous explanation and literature, the purpose of this study is to investigate the total and individual contributions of excise revenue to domestic tax revenue, specifically excise on tobacco products, excise on ethyl alcohol (ethanol), and excise on beverages containing ethyl alcohol.

### Literature review

Excise is a mandatory deposit imposed by the state on certain goods that have the properties or characteristics

mentioned in the law; namely, in the event that their use requires control measures, it is necessary to monitor their circulation. As previously stated, the state's excise statute applies to tobacco products, ethyl alcohol, and beverages containing ethyl alcohol.

### Tobacco products

Cigars, leaf cigarettes, cigarettes, sliced tobacco, and the results of tobacco processing other than those mentioned before, without regard for the presence or absence of substitutes and auxiliary materials in the manufacturing process, are tobacco products subject to government excise.

### Ethyl alcohol (Ethanol)

Ethyl alcohol (ethanol) has a chemical formula  $C_2H_5OH$  is a chemical liquid that can be created through division, synthesis, or distillation.

### Alcoholic beverages with ethyl alcohol (MMEA)

As defined by Minister of Finance Regulation No. 158/PMK.010/2018, an ethyl alcohol-containing beverage is one obtained through fermentation, distillation, or other means. Ethyl alcohol-containing beverages include beer, wine, whisky, gin, and other related products.

### Central government financial statements (LKPP)

The Supreme Audit Agency of the Republic of Indonesia (BPK-RI) audits a financial report provided by the government based on government accounting standards.

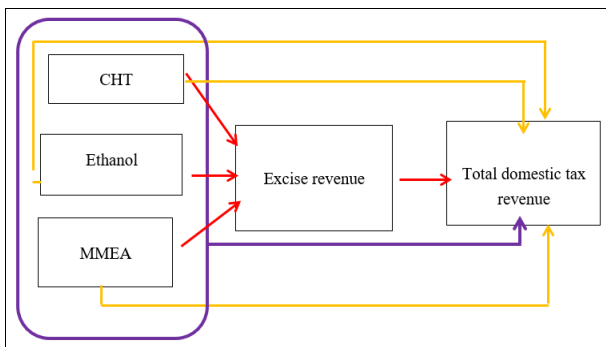
### Previous Research

Table 1 contains earlier studies that served as the foundation for this study.

**Table 1:** Previous research

No.	Title, Researcher Name, and Year of Literature	Research Variables	Research Results
1.	Mapping excise research in Indonesia (Susilawati, 2023) [21]	Excise research in Indonesia	Some of the research results were published in the Sinta 4 journal and were dominated by tobacco excise tax.
2..	Analysis of the policy of increasing tobacco excise rates on excise revenue at KPPBC TMP B Makassar (Misda Sabri et.al., 2022) [18]	1. Policy to increase excise tax on tobacco products 2. Excise Revenue at KPPBC TMP B Makassar	The increase in excise tax rates on tobacco products has an impact on increasing excise revenue and closing opportunities for illegal cigarette companies to market their cigarettes due to the high excise tax rates that apply.
3.	Supervision of ethyl alcohol and beverages containing ethyl alcohol excise collection policy at the East Jakarta Directorate General of Customs and Excise office (Wahyuni & Selvi, 2021)	Excise collection policy for ethyl alcohol and beverages containing ethyl alcohol	The supervision of alcohol excise tax collection policy is quite good, with direct and indirect supervision that needs to be improved due to the number of frauds that occur.

**Frame of mind**



**Fig 1:** Framework of thought

**Methods**

The presence of similar journals from earlier research studies, as well as literature in the form of books, can supplement the literature employed in this study. Furthermore, the acquisition of data linked to the subject under investigation is critical and must be considered in a study. The data used in this study are time series data from the central government financial report (LKPP) from 2004 to 2022 on excise on tobacco products, excise on ethyl alcohol (ethanol), excise on ethyl alcohol-containing beverages, total excise revenue, and total domestic tax revenue.

This study utilised descriptive analysis to examine and quantify the contribution of tobacco excise, ethyl alcohol excise, excise on beverages containing ethyl alcohol, and total excise revenue to total domestic tax income. In addition to descriptive analysis, this study relies on contribution analysis, which aims to calculate the percentage contribution of tobacco excise, ethyl alcohol excise, beverage excise containing ethyl alcohol, and total excise revenue to total domestic tax revenue over nineteen years (2004–2022). The formula used is :

$$\text{Kontribusi} = \frac{X}{Y} \times 100\%$$

**Description**

X = Excise on tobacco products (CHT), ethyl alcohol (Ethanol), beverages containing ethyl alcohol (MMEA) and total excise revenue  
 Y = Total domestic tax revenue

The benchmarks used to determine contributions are as follows:

- a. 0% to 0,5% means no contribution.
- b. 0,6% to 1,9% means less contribution.
- c. 2% to 2,9% means moderately contributing.
- d. 3% to 3,9% means contribution.
- e. ≥ 4% means highly contributing.

**Results and discussion**

**1. Contribution of tobacco excise tax (CHT) to total excise revenue.**

**Table 2:** Contribution of tobacco excise tax (CHT) to total excise revenue

Year	Tobacco Products Excise (IDR)	Total Excise Revenue (IDR)	Contribution
2004	28.636.273.605.000	29.172.451.702.000	98,16%
2005	32.647.624.630.209	33.256.155.560.171	98,17%
2006	37.061.549.022.786	37.772.132.887.314	98,12%
2007	43.524.867.297.735	44.679.463.855.018	97,42%
2008	49.926.361.206.384	51.251.752.624.651	97,41%
2009	55.379.914.472.652	56.718.468.581.956	97,64%
2010	63.295.281.573.097	66.165.922.512.567	95,66%
2011	73.251.428.868.906	77.010.010.613.795	95,12%
2012	90.553.638.824.974	95.027.881.221.457	95,29%
2013	103.560.193.054.883	108.452.081.324.579	95,49%
2014	112.544.199.625.328	118.085.549.812.883	95,31%
2015	139.518.216.674.387	144.641.302.766.335	96,46%
2016	137.968.355.366.214	143.525.035.262.959	96,13%
2017	147.718.195.604.756	153.286.335.416.261	96,37%
2018	161.771.554.305.988	168.411.747.414.517	96,06%
2019	164.872.445.405.658	172.421.940.270.562	95,62%
2020	170.239.842.643.814	176.309.313.789.576	96,56%
2021	188.811.334.187.553	195.517.827.106.916	96,57%
2022	218.305.015.819.946	226.661.405.402.388	96,31%
Average			96,52%

**Source:** processed data

Upon calculating the data using the contribution formula above, it is obvious that the average value of the tobacco excise contribution to total excise revenue for 19 years kicking off in 2004 and terminating in 2022, illustrated in Table 2, is 96,52%, with the lowest contribution value recorded in 2011 with a percentage value of 95,12% and the greatest percentage value of 98,17% occurring in 2005. Based on the central government financial report (LKPP), tax revenue on excise is primarily dependent on tobacco excise (CHT), as the processed contribution value nearly reaches 100%, establishing that tobacco excise has made a significant contribution to total excise revenue in Indonesia over the last 19 years.

**2. The contribution of ethanol excise to overall excise revenue**

**Table 3:** The contribution of ethanol excise

Year	Excise Duty on Ethyl Alcohol (IDR)	Total Excise Revenue (IDR)	Contribution
2004	83.713.179.000	29.172.451.702.000	0,29%
2005	101.514.067.699	33.256.155.560.171	0,31%
2006	136.058.679.320	37.772.132.887.314	0,36%
2007	433.974.666.059	44.679.463.855.018	0,97%
2008	420.655.726.793	51.251.752.624.651	0,82%
2009	385.069.410.227	56.718.468.581.956	0,68%
2010	145.871.055.229	66.165.922.512.567	0,22%
2011	152.953.431.380	77.010.010.613.795	0,20%
2012	155.581.715.856	95.027.881.221.457	0,16%
2013	159.091.509.515	108.452.081.324.579	0,15%
2014	166.469.693.536	118.085.549.812.883	0,14%
2015	154.152.687.740	144.641.302.766.335	0,11%
2016	171.144.229.260	143.525.035.262.959	0,12%
2017	147.025.706.280	153.286.335.416.261	0,10%
2018	139.247.517.580	168.411.747.414.517	0,08%
2019	122.528.191.000	172.421.940.270.562	0,07%
2020	241.784.163.000	176.309.313.789.576	0,14%
2021	113.384.108.912	195.517.827.106.916	0,06%
2022	128.695.026.195	226.661.405.402.388	0,06%
Average			0,26%

Source: processed data

In Table 3, the mean proportion of the contribution made by excise on ethyl alcohol (ethanol) to total excise revenue for 19 years ranks third in excise revenue after excise on tobacco products (CHT) and excise on beverages containing ethyl alcohol (CMMEA), with a median amount of 0,26%, with the years 2021 and 2022 coming in at the bottom with the same percentage acquisition at the level of 0,06%.

Meanwhile, 2007 possessed the greatest percentage of 0,97% for the contribution of excise on ethyl alcohol to total excise revenue, establishing that ethyl alcohol excise contributes relatively little to total excise revenue.

**3. Contribution of excise tax on beverages containing ethyl alcohol (MMEA) to total excise revenue**

**Table 4:** Calculation of the contribution of excise tax on beverages containing alcohol (MMEA)

Year	Excise on Beverages containing Ethyl Alcohol (IDR)	Total Excise Revenue (IDR)	Contribution
2004	402.999.601.000	29.172.451.702.000	1,38%
2005	500.569.986.955	33.256.155.560.171	1,51%
2006	568.055.790.971	37.772.132.887.314	1,50%
2007	687.911.073.062	44.679.463.855.018	1,54%
2008	878.524.341.908	51.251.752.624.651	1,71%
2009	927.224.651.121	56.718.468.581.956	1,63%
2010	2.697.254.271.105	66.165.922.512.567	4,08%
2011	3.583.211.248.830	77.010.010.613.795	4,65%
2012	4.292.843.125.012	95.027.881.221.457	4,52%
2013	4.688.176.497.000	108.452.081.324.579	4,32%
2014	5.342.173.432.720	118.085.549.812.883	4,52%
2015	4.560.408.267.500	144.641.302.766.335	3,15%
2016	5.307.660.504.474	143.525.035.262.959	3,70%
2017	5.567.468.557.500	153.286.335.416.261	3,63%
2018	6.418.775.169.760	168.411.747.414.517	3,81%
2019	7.338.510.818.070	172.421.940.270.562	4,26%
2020	5.759.288.405.930	176.309.313.789.576	3,27%
2021	6.497.646.858.520	195.517.827.106.916	3,32%
2022	8.159.188.444.990	226.661.405.402.388	3,60%
Average			3,16%

Source: processed data

In Table 4, the average value of the contribution obtained by beverages containing ethyl alcohol (MMEA) to total excise revenue for 19 years based on a series of years beginning in 2004 and ending in 2022 ranks second in excise revenue after excise on tobacco products (CHT) with an average value of 3,16%, so the conclusion that can be drawn based on the previously mentioned formula is that a percentage

less than 4% indicates contribution. The conclusion can be drawn that excise on ethyl alcohol beverages (MMEA) contributes slightly more than excise on tobacco products. Excise on beverages containing ethyl alcohol (MMEA) had the most modest contribution to total excise revenue in 2004, at 1,38%, and the most substantial amount in 2011, at 4,65%.

**4. The proportion of total excise revenue to total tax revenue in the country**

**Table 5:** The proportion of total excise revenue to total tax revenue in the country

Year	Total Excise Revenue (IDR)	Total Domestic Tax (IDR)	Contribution
2004	29.172.451.702.000	267.817.030.241.314	10,89%
2005	33.256.155.560.171	331.791.943.009.819	10,02%
2006	37.772.132.887.314	395.971.535.630.012	9,54%
2007	44.679.463.855.018	470.051.815.733.040	9,51%
2008	51.251.752.624.651	622.358.691.313.241	8,24%
2009	56.718.468.581.956	601.251.757.069.894	9,43%
2010	66.165.922.512.567	694.392.134.931.291	9,53%
2011	77.010.010.613.795	819.752.426.342.423	9,39%
2012	95.027.881.221.457	930.861.839.509.438	10,21%
2013	108.452.081.324.579	1.029.850.063.303.270	10,53%
2014	118.085.549.812.883	1.103.217.635.957.200	10,70%
2015	144.641.302.766.335	1.205.478.887.416.040	12,00%
2016	143.525.035.262.959	1.249.499.479.450.430	11,49%
2017	153.286.335.416.261	1.304.316.269.228.030	11,75%
2018	168.411.747.414.517	1.472.907.964.370.350	11,43%
2019	172.421.940.270.562	1.505.088.202.287.690	11,46%
2020	176.309.313.789.576	1.248.415.111.170.300	14,12%
2021	195.517.827.106.916	1.474.145.658.872.530	13,26%
2022	226.661.405.402.388	1.943.654.770.952.330	11,66%
Average			10,80%

Source: processed data

Table 5 reveals that the average contribution value obtained by total excise revenue to total domestic tax revenue is 10.80%; consequently, the conclusion can be drawn based on the previously mentioned formula that total excise revenue contributes greatly to total domestic tax revenue,

with the lowest contribution value of 8.24% occurring in 2008 and the greatest amount at 14,12% in 2020.

**5. The contribution of tobacco excise tax (CHT) to total domestic tax revenue**

**Table 6:** Calculation the contribution of excise tax on tobacco products (CHT)

Year	Tobacco Products Excise (IDR)	Total Domestic Tax (IDR)	Contribution
2004	28.636.273.605.000	267.817.030.241.314	10,69%
2005	32.647.624.630.209	331.791.943.009.819	9,84%
2006	37.061.549.022.786	395.971.535.630.012	9,36%
2007	43.524.867.297.735	470.051.815.733.040	9,26%
2008	49.926.361.206.384	622.358.691.313.241	8,02%
2009	55.379.914.472.652	601.251.757.069.894	9,21%
2010	63.295.281.573.097	694.392.134.931.291	9,12%
2011	73.251.428.868.906	819.752.426.342.423	8,94%
2012	90.553.638.824.974	930.861.839.509.438	9,73%
2013	103.560.193.054.883	1.029.850.063.303.270	10,06%
2014	112.544.199.625.328	1.103.217.635.957.200	10,20%
2015	139.518.216.674.387	1.205.478.887.416.040	11,57%
2016	137.968.355.366.214	1.249.499.479.450.430	11,04%
2017	147.718.195.604.756	1.304.316.269.228.030	11,33%
2018	161.771.554.305.988	1.472.907.964.370.350	10,98%
2019	164.872.445.405.658	1.505.088.202.287.690	10,95%
2020	170.239.842.643.814	1.248.415.111.170.300	13,64%
2021	188.811.334.187.553	1.474.145.658.872.530	12,81%
2022	218.305.015.819.946	1.943.654.770.952.330	11,23%
Average			10,42%

Source: processed data

Table 6 shows the average value of the contribution obtained by excise on tobacco products (CHT) to total domestic tax revenue over 19 years, with an average value of 10,42%, implying that excise on tobacco products (CHT) significantly contributes to total domestic tax revenue, with

the lowest contribution value occurring in 2008 and the highest occurring in 2020.

**6. The excise tax on ethanol contributes to Indonesia's total domestic tax revenue.**

**Table 7:** Calculation excise tax on ethanol contributes to Indonesia's total domestic tax revenue

Year	Excise Duty on Ethyl Alcohol (IDR)	Total Domestic Tax (IDR)	Contribution
2004	83.713.179.000	267.817.030.241.314	0,03%
2005	101.514.067.699	331.791.943.009.819	0,03%
2006	136.058.679.320	395.971.535.630.012	0,03%
2007	433.974.666.059	470.051.815.733.040	0,09%
2008	420.655.726.793	622.358.691.313.241	0,07%
2009	385.069.410.227	601.251.757.069.894	0,06%
2010	145.871.055.229	694.392.134.931.291	0,02%
2011	152.953.431.380	819.752.426.342.423	0,02%
2012	155.581.715.856	930.861.839.509.438	0,02%
2013	159.091.509.515	1.029.850.063.303.270	0,02%
2014	166.469.693.536	1.103.217.635.957.200	0,02%
2015	154.152.687.740	1.205.478.887.416.040	0,01%
2016	171.144.229.260	1.249.499.479.450.430	0,01%
2017	147.025.706.280	1.304.316.269.228.030	0,01%
2018	139.247.517.580	1.472.907.964.370.350	0,01%
2019	122.528.191.000	1.505.088.202.287.690	0,01%
2020	241.784.163.000	1.248.415.111.170.300	0,02%
2021	113.384.108.912	1.474.145.658.872.530	0,01%
2022	128.695.026.195	1.943.654.770.952.330	0,01%
Average			0,03%

Source: processed data

Table 7 demonstrates that the excise tax on ethyl alcohol (ethanol) has an average contribution of 0.03% to total domestic tax income. The figure also shows that the lowest percentage contribution value of 0.01% does not occur in a single year; rather, it occurs seven times in seven years, specifically in 2015–2019 and 2021–2022. Meanwhile, the

highest proportion was recorded in 2007, accounting for 0.09%.

**7. Excise tax on beverages containing ethyl alcohol (MMEA) contributes to total domestic tax revenue**

**Table 8:** Calculation of excise tax on beverages containing ethyl alcohol (MMEA) to total domestic tax revenue

Year	Excise on Beverages containing Ethyl Alcohol (IDR)	Total Domestic Tax (IDR)	Contribution
2004	402.999.601.000	267.817.030.241.314	0,15%
2005	500.569.986.955	331.791.943.009.819	0,15%
2006	568.055.790.971	395.971.535.630.012	0,14%
2007	687.911.073.062	470.051.815.733.040	0,15%
2008	878.524.341.908	622.358.691.313.241	0,14%
2009	927.224.651.121	601.251.757.069.894	0,15%
2010	2.697.254.271.105	694.392.134.931.291	0,39%
2011	3.583.211.248.830	819.752.426.342.423	0,44%
2012	4.292.843.125.012	930.861.839.509.438	0,46%
2013	4.688.176.497.000	1.029.850.063.303.270	0,46%
2014	5.342.173.432.720	1.103.217.635.957.200	0,48%
2015	4.560.408.267.500	1.205.478.887.416.040	0,38%
2016	5.307.660.504.474	1.249.499.479.450.430	0,42%
2017	5.567.468.557.500	1.304.316.269.228.030	0,43%
2018	6.418.775.169.760	1.472.907.964.370.350	0,44%
2019	7.338.510.818.070	1.505.088.202.287.690	0,49%
2020	5.759.288.405.930	1.248.415.111.170.300	0,46%
2021	6.497.646.858.520	1.474.145.658.872.530	0,44%
2022	8.159.188.444.990	1.943.654.770.952.330	0,42%
Average			0,35%

Source: processed data

Based on the data in Table 8 regarding excise on beverages containing ethyl alcohol (MMEA) to total domestic tax revenue, which shows an average value of 0.35%, it can be concluded that excise on beverages containing ethyl alcohol (MMEA) has a negligible contribution to total domestic tax revenues.

**8. Tobacco goods (CHT), ethyl alcohol (ethanol), and beverages containing ethyl alcohol (MMEA) generate total domestic tax revenues**

**Table 9:** Tobacco goods (CHT), ethyl alcohol (ethanol), and beverages containing ethyl alcohol (MMEA) generate total domestic tax revenues

Year	CHT + Ethanol + MMEA (IDR)	Total Domestic Tax (IDR)	Contribution
2004	29,122,986,385,000	267,817,030,241,314	10.87%
2005	33,249,708,684,863	331,791,943,009,819	10.02%
2006	37,765,663,493,077	395,971,535,630,012	9.54%
2007	44,646,753,036,856	470,051,815,733,040	9.50%
2008	51,225,541,275,085	622,358,691,313,241	8.23%
2009	56,692,208,534,000	601,251,757,069,894	9.43%
2010	66,138,406,899,431	694,392,134,931,291	9.52%
2011	76,987,593,549,116	819,752,426,342,423	9.39%
2012	95,002,063,665,842	930,861,839,509,438	10.21%
2013	108,407,461,061,398	1,029,850,063,303,270	10.53%
2014	118,052,842,751,584	1,103,217,635,957,200	10.70%
2015	144,232,777,629,627	1,205,478,887,416,040	11.96%
2016	143,447,160,099,948	1,249,499,479,450,430	11.48%
2017	153,432,689,868,536	1,304,316,269,228,030	11.76%
2018	168,329,576,993,328	1,472,907,964,370,350	11.43%
2019	172,333,484,414,728	1,505,088,202,287,690	11.45%
2020	176,240,915,212,744	1,248,415,111,170,300	14.12%
2021	195,422,365,154,985	1,474,145,658,872,530	13.26%
2022	226,592,899,291,131	1,943,654,770,952,330	11.66%
Average			10.79%

Source: processed data

According to the data in Table 9, the average contribution of tobacco excise, ethyl alcohol (ethanol), and excise on beverages containing ethyl alcohol (MMEA) to total domestic tax income is 10.79%. Based on data from the central government financial report, tobacco excise, ethyl alcohol (ethanol), and excise on beverages containing ethyl alcohol (MMEA) have contributed significantly to total domestic tax revenue from year to year for 19 years, from 2004 to 2022. The table also displays the lowest percentage contribution value of 8.23%, which occurred in 2008, while the greatest percentage occurred in 2020 with a contribution percent value of 14.12%.

**Conclusions**

Fiscal information obtained from government financial records from 2004 to 2022, including excise taxes on tobacco goods (CHT), ethyl alcohol (ethanol), beverages containing ethyl alcohol (MMEA), total excise income, and total domestic tax revenue, yields the following conclusions:

1. Tobacco excise (CHT) contributes a fairly high average percentage of 96,52% to total excise revenue, implying that tobacco excise (CHT) contributes significantly to total excise revenue, and it can be concluded that excise revenue is heavily reliant on the value generated by tobacco excise (CHT).
2. Ethyl alcohol (ethanol) excise does not make a major contribution to total excise revenue because the average percentage generated is only 0,26%, placing it last among contributors to excise revenue.
3. Excise on beverages containing ethyl alcohol (MMEA) can contribute 3.16 percent of total excise revenue, according to the contribution benchmark formula, which states that a percentage of more than 4% indicates that it is very contributing, so excise on tobacco products (CHT) should not be overlooked.
4. Total excise revenue to total tax revenue has an average percentage value of 10,80% when compared to the contribution formula benchmark, which stipulates that a relationship must have a percentage larger than 4%, indicating that the contribution is worthwhile. As a

result, total excise revenue accounts for a significant portion of total tax income.

5. The average percentage value for this point, which discusses the contribution of tobacco excise (CHT) to total domestic tax revenue for 19 years, is 10,42%, and as with the first point, tobacco excise contributes significantly to both total domestic tax revenue and total excise revenue.
6. Ethyl alcohol (ethanol) excise has no contribution to total domestic tax revenue because it only contributes 0,03%; this is similar to point 2, which also discusses the contribution of ethyl alcohol (ethanol) excise to total excise revenue, resulting in the same conclusion.
7. Beverages containing ethyl alcohol (MMEA) to total domestic tax revenue resulted in an average value of 0,35%, which means that excise on beverages containing ethyl alcohol (MMEA) does not have a significant contribution to total domestic tax revenue.
8. The results of the discussion of the contribution of excise on tobacco products, ethyl alcohol (ethanol), and excise on beverages containing ethyl alcohol (MMEA) to total domestic tax revenue show an average percentage value of 10,79% and can be interpreted as indicating that excise on tobacco products, ethyl alcohol (ethanol), and excise on beverages containing ethyl alcohol (MMEA) greatly contribute to total domestic tax revenue from year to year for 19 years, starting from 2004 to 2022.

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