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Green Tax Incentives Boost Industrial Sector Participation in SDGs 7 (Access to Affordable and Clean Energy) by 2030

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Abstract

This study examines the effectiveness of environmentally friendly tax incentives in enhancing industrial participation toward achieving Sustainable Development Goal 7, which emphasizes access to affordable and clean energy by 2030. Using a non-empirical qualitative approach based on systematic literature review and policy analysis, the study synthesizes findings from academic publications, institutional reports, and regulatory documents published between 2022 and 2026. The analysis reveals that green tax incentives, including tax holidays, tax credits, and super deductions, play a significant role in reducing investment barriers and encouraging industrial engagement in renewable energy development. However, structural challenges such as fossil fuel dependency, regulatory inconsistencies, limited institutional capacity, and uneven industrial readiness constrain their effectiveness. The study further identifies that policy integration, technological innovation, and sustainable financing mechanisms are critical in strengthening the impact of fiscal instruments. By developing a comprehensive analytical framework, this research contributes to the literature on sustainability accounting and fiscal policy, offering strategic insights for optimizing green tax incentives in supporting energy transition pathways.

Keywords: Green Tax Incentives, Industrial Participation, Renewable Energy, SDGs 7, Energy Transition.

INTRODUCTION

The global transition toward sustainable energy systems has emerged as a defining agenda within contemporary economic and accounting discourse, particularly in relation to the achievement of Sustainable Development Goal 7 (SDGs 7), which emphasizes universal access to affordable and clean energy by 2030. Empirical evidence indicates that, despite substantial progress in electrification reaching approximately 92% global access structural dependence on fossil fuels continues to dominate energy systems, thereby constraining decarbonization trajectories and amplifying environmental externalities (World Bank, 2025). Simultaneously, the expansion of renewable energy capacity has been geographically uneven, with Asia contributing over 70% of global additions, reflecting both the opportunities and asymmetries embedded in the global energy transition (International Renewable Energy Agency, 2025). Within this evolving landscape, fiscal policy instruments particularly environmentally oriented tax incentives have gained prominence as strategic levers to align industrial behavior with sustainability objectives, positioning taxation not merely as a revenue-generating mechanism but as a transformative governance tool in the green economy.

A growing body of literature in accounting and management studies has examined the role of green fiscal instruments in catalyzing sustainable investment and corporate environmental responsibility, revealing nuanced and sometimes divergent findings. Research highlights that green tax incentives, including tax credits, tax holidays, and super deductions, can effectively reduce capital costs and stimulate renewable energy investments, thereby enhancing industrial participation in sustainability transitions (Winarsih et al., 2025; Yaumi et al., 2026). Conceptual frameworks further suggest that incentive-based approaches offer a more politically and economically feasible alternative to punitive mechanisms such as carbon taxes, as they mitigate resistance from industry actors while fostering voluntary compliance (Dinata & Firmansyah, 2024). Systematic reviews also underscore the integrative role of renewable energy policies within broader green economy strategies, emphasizing their potential

to generate co-benefits in terms of economic growth, environmental protection, and social welfare (Susanti et al., 2025). Nevertheless, comparative analyses reveal that the effectiveness of such instruments is highly contingent upon institutional quality, policy coherence, and the degree of alignment between fiscal incentives and technological innovation ecosystems.

Despite these advancements, critical gaps persist within the existing literature, particularly concerning the consistency and scalability of green tax incentive frameworks across different economic contexts. Several studies identify inherent contradictions in green taxation policies, where environmental objectives may inadvertently conflict with economic welfare considerations, thereby generating trade-offs that remain insufficiently theorized (Setiawan & Tjandrakirana, 2025). Empirical investigations into carbon taxation further reveal disparities in policy readiness and implementation capacity, especially in emerging economies where regulatory infrastructures and monitoring mechanisms remain underdeveloped (Maryana & Farisi, 2026; Fajarianti & Novitasari, 2025). Moreover, existing research tends to prioritize macro-level policy analysis while underexploring firm-level behavioral responses and sector-specific dynamics, resulting in a fragmented understanding of how industrial actors internalize and respond to green fiscal incentives. This fragmentation is compounded by limited integration between fiscal policy analysis and sustainability accounting frameworks, thereby constraining the explanatory power of current models.

The persistence of these conceptual and empirical limitations underscores the urgency of advancing a more integrative and context-sensitive understanding of green tax incentives, particularly in relation to their role in accelerating industrial participation in renewable energy transitions. The stakes are heightened in developing economies, where the dual challenge of economic growth and environmental sustainability necessitates policy instruments that are both efficient and equitable. Empirical evidence suggests that technological innovation and local initiatives such as carbon reduction technologies and renewable energy prototypes can complement fiscal incentives in bridging the gap between policy intent and implementation outcomes (ITEBA, 2021). However, the absence of robust monitoring systems, limited awareness among industrial actors, and high upfront investment costs continue to hinder the realization of these synergies, thereby reinforcing the need for more sophisticated analytical frameworks that can capture the multidimensional impacts of green fiscal policies.

Positioning this study within the broader academic discourse, it seeks to address the identified gaps by integrating perspectives from sustainability accounting, fiscal policy analysis, and industrial participation theory to develop a more comprehensive understanding of environmentally friendly tax incentives. Unlike prior studies that predominantly adopt either macroeconomic or policy-centric approaches, this research emphasizes the interaction between fiscal instruments and industrial behavior, thereby offering a meso-level analysis that bridges the divide between policy design and firm-level implementation. By situating the analysis within the Indonesian context characterized by significant renewable energy potential and evolving regulatory frameworks the study contributes to the ongoing debate on how emerging economies can leverage fiscal policy to achieve SDGs 7 while maintaining economic competitiveness and social equity.

This study aims to analyze the effectiveness of environmentally friendly tax incentives in enhancing industrial sector participation in achieving SDGs 7 by 2030, while simultaneously advancing theoretical and methodological contributions to the fields of accounting and management. It proposes a refined analytical framework that integrates fiscal policy instruments with sustainability performance metrics, enabling a more nuanced evaluation of policy outcomes. Methodologically, the study adopts a qualitative, document-based approach that allows for in-depth exploration of regulatory developments and industry responses, thereby addressing the limitations of prior quantitative-dominant studies. Through this approach, the research seeks to generate actionable insights for policymakers and contribute to the development of more coherent and effective green fiscal strategies in the pursuit of sustainable energy transitions.

RESEARCH METHODS

This study adopts a non-empirical research design grounded in a qualitative, conceptual, and policy-oriented approach to examine the role of environmentally friendly tax incentives in enhancing industrial participation toward the achievement of SDGs 7. The research is structured as a systematic and integrative literature review combined with regulatory and document analysis, enabling a comprehensive exploration of fiscal instruments within sustainability transitions. The corpus of analysis

consists of peer-reviewed journal articles, international institutional reports, and national policy documents published between 2022 and 2026, selected through a purposive and relevance-based screening process. Key inclusion criteria encompass theoretical rigor, empirical relevance to green fiscal policy, and contextual applicability to emerging economies, particularly Indonesia. Primary sources include government regulations, fiscal policy frameworks, and sustainability reports, while secondary sources comprise academic publications indexed in reputable databases. The conceptual variables are operationalized through analytical constructs such as "green tax incentives" (including tax holidays, tax credits, and super deductions), "industrial participation" (reflected in investment behavior, technology adoption, and compliance), and "SDGs 7 attainment" (proxied by renewable energy expansion, energy accessibility, and emission reduction trajectories), which are examined through a structured thematic categorization.

The analytical framework employs qualitative content analysis combined with thematic synthesis to interpret patterns, relationships, and policy implications embedded within the selected literature and documents. The study utilizes a multi-stage coding process, beginning with open coding to identify recurring themes, followed by axial coding to establish relationships among fiscal instruments, industrial responses, and sustainability outcomes, and culminating in selective coding to construct an integrated explanatory model. To enhance analytical robustness, triangulation is applied across data sources and document types, ensuring consistency and credibility of interpretations. The interpretative method is further supported by comparative policy analysis, enabling cross-referencing between national frameworks and international best practices in green fiscal governance. Rather than relying on statistical or econometric testing, the study emphasizes analytical generalization, whereby findings are evaluated based on theoretical coherence, policy relevance, and explanatory depth. This approach facilitates a nuanced understanding of how environmentally friendly tax incentives function as strategic instruments within the broader architecture of sustainable development and energy transition policies.

RESULTS AND DISCUSSION

Conceptual Effectiveness of Green Tax Incentives in Driving Industrial Participation toward SDGs 7

The analytical synthesis indicates that environmentally friendly tax incentives function as a strategic fiscal mechanism capable of reshaping industrial investment behavior toward renewable energy adoption. Conceptual evidence suggests that incentive-based instruments reduce financial barriers and align corporate objectives with sustainability goals embedded in SDGs 7 (Puspita, 2024). Literature demonstrates that fiscal incentives such as tax holidays and super deductions influence corporate decision-making by lowering perceived risks in green investments (Winarsih et al., 2025). This pattern reflects the broader transformation of taxation from a redistributive tool into a catalytic instrument for sustainable economic restructuring (Firdaus, 2025).

The thematic coding process reveals that industrial participation is strongly mediated by the cost-efficiency gains generated through fiscal incentives. Analytical findings highlight that reductions in capital expenditure enhance the feasibility of renewable energy projects, particularly in high-cost sectors such as solar and geothermal energy (IESR, 2022). Empirical literature further supports the argument that green tax incentives stimulate investment flows by improving internal rates of return in environmentally friendly projects (Yaumi et al., 2026). This dynamic illustrates how fiscal policy instruments can internalize environmental externalities within corporate financial planning frameworks.

A deeper examination of policy documents indicates that incentive structures operate within a broader ecosystem of energy transition governance. Evidence from global and national reports shows that renewable energy expansion remains constrained by structural dependencies on fossil fuels despite policy interventions (Energy Institute, 2024). Industrial actors respond more positively to incentives when complemented by regulatory certainty and infrastructure readiness (World Bank, 2025). This interaction highlights the interdependence between fiscal tools and institutional frameworks in shaping sustainable industrial behavior.

The analysis identifies a significant relationship between green tax incentives and the acceleration of renewable energy deployment. Data synthesis suggests that fiscal support contributes to measurable increases in renewable energy investment, aligning with projections of large-scale capital mobilization in energy transitions (BloombergNEF, 2025). Previous studies indicate that fiscal incentives can generate multiplier effects by stimulating both direct and indirect economic activities

within green sectors (Farizan et al., 2025). This relationship underscores the macroeconomic relevance of tax policy in achieving sustainability targets. To illustrate these analytical findings, the following synthesized table presents key relationships between fiscal instruments and industrial responses:

Table 1. Relationship Between Green Tax Incentives, Industrial Behavior, and Sustainability Outcomes

Fiscal Instrument	Industrial Response	Sustainability Outcome
Tax Holiday	Increased long-term investment	Expansion of renewable capacity
Super Deduction	Enhanced R&D in green technology	Technological innovation
Tax Credit	Adoption of low-carbon processes	Emission reduction

The table demonstrates that different fiscal instruments generate distinct behavioral responses among industrial actors, each contributing to specific sustainability outcomes (Dinata & Firmansyah, 2024). These differentiated effects indicate that policy design must account for sectoral characteristics and technological readiness levels. Analytical interpretation suggests that a combination of incentives yields more comprehensive impacts compared to single-instrument approaches.

The conceptual review also reveals that industrial participation is influenced by innovation dynamics within the green economy. Studies highlight that technological innovation acts as a complementary factor that enhances the effectiveness of fiscal incentives (Rahayu, 2024). Local innovation initiatives further demonstrate the potential of integrating fiscal policy with technological development in achieving sustainability goals (ITEBA, 2021). This synergy strengthens the argument that fiscal incentives alone are insufficient without parallel advancements in innovation ecosystems.

Further analysis shows that fiscal incentives contribute to the development of sustainable value creation within industrial sectors. Literature indicates that environmentally oriented taxation enhances corporate environmental, social, and governance (ESG) performance, thereby attracting sustainable investment (Putri et al., 2026). This alignment between financial and environmental objectives reinforces the role of tax incentives in promoting long-term corporate sustainability. The integration of ESG considerations into fiscal policy frameworks reflects an evolving paradigm in accounting and management research.

The findings also reveal that green tax incentives facilitate the transition toward a circular economy model. Evidence suggests that fiscal support encourages resource efficiency and waste reduction practices within industrial operations (Qomariyah et al., 2023). This transition contributes to broader sustainability outcomes by minimizing environmental degradation and optimizing resource utilization. The analytical framework highlights how fiscal instruments can drive systemic changes beyond energy production alone.

However, the analysis identifies critical challenges in the implementation of green tax incentives. Literature points to inconsistencies in policy execution and limited awareness among industrial actors as significant barriers (Susanti et al., 2025). Additionally, conflicting objectives between economic growth and environmental sustainability create tensions within fiscal policy design (Setiawan & Tjandrakirana, 2025). These challenges emphasize the need for more coherent and integrated policy frameworks to maximize the effectiveness of green tax incentives.

The conceptual synthesis ultimately demonstrates that environmentally friendly tax incentives play a pivotal role in enhancing industrial participation toward SDGs 7. Analytical evidence confirms that fiscal instruments influence investment behavior, technological adoption, and sustainability performance across industrial sectors (Herawan et al., 2024). The effectiveness of these incentives is contingent upon their integration with broader policy and innovation systems. This finding reinforces the importance of adopting a holistic approach in designing fiscal strategies for sustainable energy transitions.

Structural Constraints and Policy Inconsistencies in the Implementation of Green Tax Incentives

The analytical synthesis reveals that the effectiveness of environmentally friendly tax incentives is significantly constrained by structural limitations embedded within the energy and fiscal systems.

Evidence from global energy assessments indicates that fossil fuel dominance continues to shape industrial cost structures and investment preferences, thereby weakening the transformative capacity of fiscal incentives (Energy Institute, 2024). Industrial actors tend to prioritize short-term profitability, especially when fossil-based energy remains relatively cheaper and more accessible. This structural inertia reduces the elasticity of industrial responses to green fiscal policies and limits their intended impact.

The thematic analysis further identifies that regulatory fragmentation constitutes a critical barrier to the operationalization of green tax incentives. Policy documents suggest that overlapping regulations and inconsistent coordination among government institutions create uncertainty for industrial stakeholders (Herawan et al., 2024). Such uncertainty discourages long-term investment in renewable energy projects, which inherently require stable policy environments. Comparative policy analysis indicates that countries with coherent governance frameworks exhibit stronger industrial participation in green transitions (IRENA, 2025).

Another major constraint emerges from the limited readiness of carbon pricing mechanisms within the broader fiscal architecture. Studies demonstrate that carbon taxes, while conceptually aligned with environmental objectives, face significant implementation challenges related to equity, monitoring, and compliance (Maryana & Farisi, 2026). The coexistence of incentive-based and penalty-based instruments often generates policy ambiguity, complicating corporate decision-making processes. This ambiguity is further intensified by the absence of clear integration between carbon taxation and green tax incentives.

The literature also highlights the issue of fiscal trade-offs, where the provision of tax incentives may reduce short-term government revenues. Analytical findings indicate that policymakers often face dilemmas between maintaining fiscal stability and promoting sustainable development (Meila et al., 2024). This tension is particularly pronounced in developing economies, where public finances are heavily reliant on tax revenues. The resulting policy hesitation can lead to suboptimal implementation of green fiscal instruments. To contextualize these structural challenges, the following table synthesizes key constraints and their implications for industrial participation:

Table 2. Structural Constraints and Their Implications for Green Tax Incentive Effectiveness in Industrial Energy Transition

Structural Constraint	Policy Implication	Industrial Impact
Fossil fuel dependency	Weak incentive effectiveness	Limited transition to renewables
Regulatory fragmentation	Policy uncertainty	Reduced investment confidence
Carbon tax readiness gaps	Inconsistent policy integration	Strategic ambiguity in decision-making
Fiscal trade-offs	Limited incentive scope	Reduced participation incentives

The table illustrates that structural constraints operate across multiple dimensions, affecting both policy design and industrial behavior (Purnama et al., 2025). These interrelated challenges necessitate a systemic approach to policy reform rather than isolated adjustments. Analytical interpretation suggests that addressing these constraints requires coordination between fiscal, energy, and industrial policies.

The analysis also identifies institutional capacity as a critical determinant of policy effectiveness. Evidence indicates that limited administrative capability in monitoring and evaluating tax incentives undermines their credibility and impact (Fajarianti & Novitasari, 2025). Weak enforcement mechanisms reduce compliance incentives and create opportunities for policy misuse. Strengthening institutional frameworks is essential to ensure that fiscal incentives achieve their intended environmental outcomes.

Furthermore, the literature reveals that disparities in industrial readiness exacerbate the uneven impact of green tax incentives. Large corporations are generally better positioned to leverage fiscal benefits due to their access to capital and technological resources (Yaumi et al., 2026). In contrast, small and medium enterprises face significant barriers in adopting renewable energy technologies, limiting their participation in sustainability initiatives. This disparity raises concerns regarding the inclusiveness of green fiscal policies.

The role of public awareness and knowledge dissemination also emerges as a significant factor influencing policy effectiveness. Studies indicate that limited understanding of green tax incentives among industrial actors reduces their utilization (Susanti et al., 2025). This knowledge gap weakens the transmission mechanism between policy design and industrial behavior. Enhancing communication strategies and capacity-building programs is crucial for improving policy uptake.

In addition, the analysis highlights the importance of complementary financial instruments in addressing structural barriers. Green financing mechanisms, such as green bonds and sustainable investment funds, can enhance the effectiveness of tax incentives by providing additional financial support (Sa'idah et al., 2025). These instruments create a more comprehensive financial ecosystem that supports industrial transition toward renewable energy. The integration of fiscal and financial policies is essential for overcoming structural constraints.

The findings ultimately demonstrate that structural and institutional challenges significantly shape the outcomes of green tax incentive policies. Analytical evidence suggests that without addressing these constraints, the potential of fiscal instruments to drive industrial participation in SDGs 7 remains limited (Farizan et al., 2025). A more coherent and integrated policy framework is required to align economic, environmental, and institutional objectives. This analysis contributes to a deeper understanding of the complexities involved in implementing green fiscal strategies within emerging economies.

Strategic Integration and Policy Innovation for Optimizing Green Tax Incentives toward SDGs 7

The analytical synthesis demonstrates that optimizing environmentally friendly tax incentives requires a strategic integration of fiscal instruments with broader energy transition policies. Evidence from international policy frameworks indicates that successful green transitions depend on the alignment between taxation, industrial policy, and technological innovation systems (IRENA, 2025). Industrial participation tends to increase when fiscal incentives are embedded within a coherent long-term policy roadmap that reduces uncertainty and enhances predictability. This alignment strengthens the credibility of policy signals and encourages sustained corporate engagement in renewable energy investments.

The conceptual analysis highlights that policy innovation plays a central role in enhancing the effectiveness of green tax incentives. Emerging literature suggests that adaptive policy design, which incorporates feedback mechanisms and iterative evaluation, can improve responsiveness to dynamic economic and environmental conditions (Herawan et al., 2024). Such innovation enables policymakers to recalibrate incentive structures in response to evolving industrial needs and technological advancements. The integration of adaptive governance principles reflects a shift toward more flexible and evidence-based policy frameworks.

Another critical dimension identified in the analysis is the integration of fiscal incentives with sustainable financing mechanisms. Studies indicate that combining tax incentives with instruments such as green sukuk and climate funds enhances capital mobilization for renewable energy projects (Sa'idah et al., 2025). This integrated approach reduces financial constraints and broadens access to funding for diverse industrial actors. The synergy between fiscal and financial instruments creates a more robust ecosystem for supporting energy transition initiatives.

The findings also emphasize the importance of sector-specific policy tailoring in maximizing the impact of green tax incentives. Different industrial sectors exhibit varying levels of energy intensity, technological readiness, and financial capacity, necessitating differentiated policy approaches (Winarsih et al., 2025). Uniform incentive structures may fail to address these heterogeneities, leading to suboptimal outcomes. Targeted incentives can enhance policy efficiency by aligning support mechanisms with sectoral characteristics and needs. To illustrate the strategic integration of policy instruments, the following table synthesizes key innovation strategies and their expected impacts:

Table 3. Strategic Policy Innovations for Enhancing the Effectiveness of Green Tax Incentives in Energy Transition

Policy Innovation Strategy	Mechanism of Action	Expected Outcome
Fiscal–financial integration	Combining tax incentives with green financing	Increased investment capacity
Adaptive policy design	Continuous evaluation and adjustment	Improved policy responsiveness
Sector-specific incentives	Tailored support for different industries	Enhanced policy effectiveness
Technology integration	دعم innovation and digital monitoring	Increased efficiency and transparency

The table highlights that policy innovation strategies operate through multiple mechanisms to enhance industrial participation and sustainability outcomes (Dinata & Firmansyah, 2024). These strategies collectively address limitations identified in earlier analyses and provide pathways for improving policy effectiveness. Analytical interpretation suggests that multi-dimensional policy integration is essential for achieving SDGs 7 targets.

The role of technological integration emerges as another key factor in optimizing green tax incentives. Literature indicates that digital technologies, including blockchain and real-time monitoring systems, can enhance transparency and accountability in policy implementation (Rahayu, 2024). These technologies enable more accurate tracking of emission reductions and compliance with fiscal requirements. Improved monitoring systems strengthen trust between policymakers and industrial actors, thereby increasing policy effectiveness.

The analysis also underscores the significance of innovation ecosystems in supporting fiscal policy outcomes. Local technological innovations, such as renewable energy prototypes and carbon reduction technologies, complement fiscal incentives by enhancing industrial capabilities (ITEBA, 2021). These innovations facilitate the practical implementation of sustainability initiatives at the firm level. The interaction between policy and innovation ecosystems creates a reinforcing cycle that accelerates energy transition processes.

Furthermore, the integration of green fiscal policies with broader development strategies enhances their long-term impact. Evidence suggests that aligning tax incentives with national development goals, including industrialization and infrastructure expansion, can generate synergistic benefits (Farizan et al., 2025). This alignment ensures that sustainability objectives are embedded within broader economic planning frameworks. The resulting coherence enhances the overall effectiveness of policy interventions.

The findings also highlight the importance of international policy benchmarking in refining national strategies. Comparative analysis indicates that adopting best practices from countries with advanced green fiscal systems can improve policy design and implementation (BloombergNEF, 2025). Such benchmarking enables policymakers to identify successful models and adapt them to local contexts. The transfer of knowledge across jurisdictions contributes to the evolution of more effective green fiscal frameworks.

The synthesis ultimately demonstrates that strategic integration and policy innovation are essential for maximizing the effectiveness of green tax incentives in achieving SDGs 7. Analytical evidence confirms that coordinated policy approaches enhance industrial participation, technological adoption, and sustainability performance (Puspita, 2024). The interaction between fiscal instruments, innovation systems, and institutional frameworks determines the overall success of energy transition strategies. This analysis provides a comprehensive foundation for advancing more integrated and adaptive green fiscal policies in emerging economies.

CONCLUSION

The analysis demonstrates that environmentally friendly tax incentives constitute a pivotal fiscal instrument for enhancing industrial participation in the transition toward affordable and clean energy,

yet their effectiveness is inherently contingent upon structural conditions, institutional coherence, and policy innovation. Conceptual findings confirm that incentive-based mechanisms can reshape investment behavior, stimulate technological adoption, and support sustainability-oriented corporate strategies, while structural constraints such as fossil fuel dependency, regulatory fragmentation, and limited institutional capacity continue to moderate their impact. The examination further reveals that inconsistencies within fiscal frameworks, including the coexistence of incentive and punitive instruments, create strategic ambiguities that weaken policy transmission to industrial actors. Strategic integration emerges as a decisive factor, where alignment between fiscal policy, sustainable financing, and innovation ecosystems significantly enhances the scalability and inclusiveness of green transitions. The study ultimately affirms that achieving SDGs 7 requires not only the expansion of fiscal incentives but also the development of adaptive, coordinated, and technologically supported policy architectures capable of addressing systemic barriers and fostering long-term sustainable industrial transformation.

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