

DAFTAR PUSTAKA

- Alimi, S. (2013). Keynes Absolute Income Hypothesis and Kuznets Paradox. *Munich Personal RePEc Archive*. <https://mpira.ub.uni-muenchen.de/49310/>
- Alm, J., & El-Ganainy, A. (2013). Value-added taxation and consumption. *International Tax and Public Finance*, 20(1), 105–128. <https://doi.org/10.1007/s10797-012-9217-0>
- Andrejovska, A., & Regaskova, M. (2018). *The Influence of Value-Added Tax Changes on The Household Consumption*. 8(1).
- Briefing, A. (2025, April 25). Philippines VAT Guide for Foreign Investors. *ASEAN Business News*. <https://www.aseanbriefing.com/news/value-added-tax-in-the-philippines-a-guide-for-foreign-investors-2/>
- D’Orlando, F., & Sanfilippo, E. (2007). *Behavioral Foundations for the Keynesian Consumption Function*. <https://dx.doi.org/10.2139/ssrn.961780>
- Fitri, W., & Abd., S. (2024). Review of Literature: The Impact of Inflation on Indonesia’s Economic Growth. *University of Riau*, 1(1). <https://doi.org/10.5281/zenodo.11157994>
- Hadal, H., & John, M. (2022). An empirical study of the impact of VAT on the buying behavior of households in the United Arab Emirates. *Journal of Accounting and Taxation*, 14(1), 21–29. <https://doi.org/10.5897/JAT2020.0435>
- Kolahi, S. H. G., Noor, Z. B. M., & Kashmari, A. (2016). Effects of Value Add Tax on Consumption in Developing Countries. *Applied Economics and Finance*, 3(2), 186–193. <https://doi.org/10.11114/aef.v3i2.1408>
- Mankiw, G. (2013). *Macroeconomics* (8th ed.). Charles Linsmeier. www.worthpublishers.com
- Miki, B. (2011). *The Effect of the VAT Rate Change on Aggregate Consumption and Economic Growth*. www.gsb.columbia.edu/cjeb/research
- National Tax Research Center. (2023). *Comparative Value-Added Tax and VAT-Like Structure in ASEAN Member States*. XXXV.3.
- OECD. (2017). *International VAT/GST Guidelines*. OECD Publishing. <https://dx.doi.org/10.1787/9789264271401-en>

- Olusola, B. E., Chimezie, M. E., Shuuya, S. M., & Addeh, G. Y. A. (2022). The Impact of Inflation Rate on Private Consumption Expenditure and Economic Growth—Evidence from Ghana. *Open Journal of Business and Management*, 10(04), 1601–1646. <https://doi.org/10.4236/ojbm.2022.104084>
- Omodero, C. O., Jones, E., & Ekundayo, O. (2023). Value added tax and household consumption in Sub-Saharan Africa: Evidence from Nigeria and South Africa. *International Journal of Applied Economics, Finance and Accounting*, 17(2), 305–316. <https://doi.org/10.33094/ijaefa.v17i2.1164>
- PricewaterhouseCoopers. (2021). *Service Tax*. PwC. <https://www.pwc.com/my/en/services/tax/indirect-tax/service-tax.html>
- Samaduzzaman, M., Ahmed, M., & Zaman, F. (2015). VAT Increase and Impact on Consumers' Consumption Habit. *Asian Journal of Finance & Accounting*, 7(1), 105. <https://doi.org/10.5296/ajfa.v7i1.7008>
- Takahindangen, W. C., Rotinsulu, D. C., & Tumilaar, R. L. H. (2021). *Analisis Perbedaan Pengeluaran Konsumsi Pengemudi Ojek Online Grab Sebelum Dan Sesudah Menjadi Pengemudi Ojek Online Di Kota Manado*. 21(01).
- Terfa, A., Ereso, T., Kebede, M. K. D., Rajendran, M. M. A., & Nedelea, A. (2017). *Assessment of the effect of Value Added Tax on consumption behavior: The Case of Nekemte Town, Wollega*. 6(1).
- Thomas, A. (2024). *VAT Rate Structures in Theory and Practice*. World Bank, Washington, DC. <https://doi.org/10.1596/1813-9450-10677>
- Tochukwu, O. R., Jerry, K., & Titus, O. A. (2015). *Value Added Tax and Consumption Expenditure Behaviour of Households in Nigeria: An Empirical Investigation*. 3.
- Tremblay, N. (2025). The Impact of Inflation on Household Consumption: An Econometric Analysis from Emerging Markets. *OTS Canadian Journal*, 4(5), 20–30. <https://doi.org/10.58840/jfcapb20>
- Wooldridge, J. (2013). *Econometrics A Modern Approach* (5th ed.). Cengage Learning. www.cengage.com/highered