

# **REGULATION OF SALES TAX RELAXATION ON LUXURY GOODS (PPnBM) BASED ON REGULATION OF THE MINISTER OF FINANCE NUMBER. 20/PMK.010/2021**

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## **Abstract**

One of the policies taken in increasing national economic growth, the Minister of Finance has issued Regulation of the Minister of Finance Number 20/PMK.010/. This regulation is the government's support to increase people's purchasing power in the motor vehicle industry sector in order to encourage national economic growth. To realize government support for the motor vehicle industry sector and the sustainability of the motor vehicle industry sector as a result of the Covid-19 pandemic, it is deemed necessary to provide sales tax incentives on luxury goods for the delivery of taxable goods classified as luxury in the form of certain motorized vehicles borne by the government. The type of research used in this paper is normative research. In connection with the discussion, the government has prepared incentives to reduce PPnBM for motor vehicles in the vehicle segment under 1,500 cc, namely for the sedan and 4x2 categories. In terms of tax revenue, with the relaxation of PPnBM, the state will lose its tax revenue, but will be compensated by increased demand and production.

## **Keywords**

Policies, Regulations, Economic Progress, Tax Relaxation

## **1. Introduction**

The existence of the Indonesian state is shown by the enactment of the 1945 Constitution of the Republic of Indonesia (UUD 1945) as the basic rules of the state, so that Indonesia becomes a constitutional state. Thus, the Indonesian state in running the state government is guided by the 1945 Constitution of the Republic of Indonesia (UUD 1945) to create a welfare state based on law (Lathif, et.al., 2021). At the beginning of March 2020 the Government of Indonesia was faced with the fact that the Corona Virus Diseases 2019 (Covid-19) pandemic had caused casualties to the people of Indonesia. From time to time the number of victims exposed to Covid-19 is increasing, increasingly dangerous and threatening public health. This has an impact not only on public health, but also has an impact on other sectors, including the economic sector, thus encouraging the government to take action quickly, precisely, and accurately in handling the Covid-19 pandemic. The government's steps in handling the Covid-19 pandemic are carried out by combining the use of the authority of laws and regulations, policy regulations, actions of government agencies and officials, as well as bureaucratic support as the policy implementing organ.

One of the policies taken in increasing national economic growth, the Minister of Finance has issued Minister of Finance Regulation No. 20/PMK.010/21 concerning Sales Tax on Luxury Goods on Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motorized Vehicles borne by the Government for Fiscal Year 2021 (hereinafter abbreviated as PMK No. 20/PMK.010/2021). PMK No. 20/PMK.010/21 is the government's support to increase people's purchasing power in the motor vehicle industry sector in order to encourage national economic growth. To realize government support for the motor vehicle industry sector and the sustainability of the motor vehicle industry sector as a result of the Covid-19 pandemic, it is deemed necessary to provide sales tax incentives on luxury goods for the delivery of taxable goods classified as luxury in the form of certain motorized vehicles borne by the government.

In Article 5 PMK No. 20/PMK.010/21 explained that PPnBM is borne by the government for the delivery of motorized vehicles. The 0 percent down payment discount policy or the relaxation of PPnBM turned out to have a positive impact on car sales. This can be seen in the increase in the number of Vehicle Order Letters (SPK) from each car brand affected by PPnBM. The positive impact is even believed to be not only at the beginning of the implementation of the policy. From 1 to 7 March 2021, the SPK for models that received relaxation experienced an increase of up to 233% compared to February 2021.

### **1.1 Objectives (11 font)**

The purpose and objective of this research is to find out and provide understanding to the public about the regulation of PPnBM relaxation based on the Regulation of the Minister of Finance No. 20/PMK.010/21, to determine the impact of PPnBM relaxation on state revenues.

## **2. Literature Review (12 font)**

### **2.1 Tax Theory**

Tax is one of the sources of state treasury income that has the potential to finance the implementation of government activities, defense and national development with the ultimate goal of welfare and prosperity of the people. Therefore, the tax sector plays an important role in the development of the nation's welfare. The importance and strategic role of the tax sector in the administration of government can be seen in the State Revenue and Expenditure Budget (APBN) and the Annual Draft State Budget submitted by the government, namely an increase in the percentage of tax revenue contributions to the APBN from year to year. (Ilyas, et.al., 2010).

The importance of a tax levy through approval by the people is the most important factor in tax collection in a country. This relates to the public interest which is financed by tax money, of course the use of tax money for the public interest is compiled through the state budget prepared by the government and submitted to the legislature (DPR) for approval of the budget prepared for the benefit of state expenditure or for the public interest. . If a draft APBN has received approval from the DPR, then the draft APBN becomes the basis for state expenditures to use money from taxes, so that the role of the community in this case can know and control the use of the tax money, so that what is the agreement between the government with the community related to tax collection can be applied properly and legally enforceable. It can be seen that the bond between the government and the community in tax collection is very closely related, namely the running of the government is the support of the community itself through tax payments, then the community has the authority to know the tax money paid to the government in order to maintain public trust in the government. In this regard, one motto known in the UK is no taxation without representation, and in America it is known as the motto taxation without representation is robber. From this explanation, it can be explained that tax collection must be based on the law, because with the law, every government action that collects taxes will be legally valid and can guarantee rights and obligations fairly (Ilyas, et.al., 2010).

The definition of tax from the economic aspect, namely the transfer of wealth from the private sector to the public sector based on laws that can be enforced without receiving direct rewards, can be shown, used to finance public expenditures and as a driver, obstacle or deterrent to achieving goals that are outside the field of state finance. . The definition of tax from a legal aspect is an engagement that arises because of a law that obliges a person who meets the requirements determined by law to pay money to the state that can be forced, without getting a directly appointed reward, which is used to finance state expenditures and which are used as a means of encouraging or hindering the achievement of goals outside the field of state finance.

### **2.2 Authority Theory**

This authority theory serves to examine the authority of the Minister of Finance in regulating the relaxation of PPnBM based on Minister of Finance Regulation No. 20/PMK.010/21. Regarding authority, H.D. Stout defines authority as follows (H.R. Ridwan, 2011): Authority is an understanding that comes from the law of government organizations, which can be explained as a whole of the rules relating to the acquisition and use of government authority by subjects of public law in public legal relations.

H.D. Stout, quoting Goorden's opinion, said that authority is the total rights and obligations that are explicitly granted by legislators to public legal subjects (H.R. Ridwan, 2011). According to F.P.C.L. Tonnaer, the government's authority in this regard is considered as the ability to implement positive law, and by doing so, a legal relationship can be created between the government and citizens (H.R. Ridwan, 2011). According to Bagir Manan, authority in legal language is not the same as power (macht). Power only describes the right to do or not to do. In the legal definition, authority simultaneously means rights and obligations (rechten en plichten) (Manan, 2000).

The rule of law in its concept places the principle of legality as the main joint in the administration of government, government authority (bestuurs bevoegdheid) comes from statutory regulations. R.J.H.M. Huisman expressed the following opinion (H.R. Ridwan, 2011): A government organ cannot assume that it has its own governmental authority. Authority is only given by law. Legislators can give government authority not only to government organs, but also to employees (eg tax inspectors, environmental inspectors, and so on) or to special bodies (such as election boards, special courts for land lease cases), or even against private legal entities).

Based on the provisions of Article 6 paragraph (1) of Law Number 30 of 2014 concerning Government Administration, government officials have the right to exercise authority in making decisions and/or actions. Such authority is obtained through attribution, delegation, and/or mandate. Arrangements regarding the attribution, delegation, and/or mandate authority as regulated in Article 12 to Article 14 of Law Number 30 of 2014 concerning Government Administration.

## **3. Methods (12 font)**

### **3.1 Nature of Research**

The nature of the research used in writing this law is analytical descriptive, meaning that the discussion is carried out by explaining the data completely, in detail and systematically, then the data is analyzed using legal science theories, especially government law and tax law, statutory regulations. Invitations, in particular regulations relating to PPnBM relaxation arrangements.

### **3.2 Types of research**

The type of research used in this paper is normative research, namely conducting a search for library data using secondary data.

## 4. Data Collection (12 font)

### 4.1 Data collection technique

The data collection technique in this research is library research. This research was conducted in an effort to obtain secondary data consisting of:

- a. Primary legal materials, including: government laws and regulations and ministerial regulations;
- b. Secondary legal materials, including: books, scientific journals, seminar results, research reports.

### 4.2 Data processing

The data obtained in the context of writing this law is processed qualitatively, namely by using words and sentences with the intention of compiling a systematic and easy-to-understand discussion material.

## 5. Results and Discussion

### 5.1 Analysis of PPnBM Relaxation Arrangements Based on Minister of Finance Regulation No. 20/PMK.010/2021

Judging from the potential for state revenue, the relaxation of PPnBM according to the Regulation of the Minister of Finance No. 20/PMK.010/21 concerning Sales Tax on Luxury Goods on the Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motorized Vehicles Borne by the Government for Fiscal Year 2021 will increase production and demand for new cars, due to the PPnBM incentive which is projected to contribute to state revenue of Rp. . 1.62 trillion. In addition, the relaxation of PPnBM for cars is estimated to reduce the selling price of cars by 10-20% (ten to twenty percent), thereby increasing demand for new cars with engine criteria below 1,500 cc to 60-70 thousand units per month and increasing production. cars up to 81,752 (eighty one thousand seven hundred and fifty two) units. The improvement in the performance of the automotive industry sector is expected to improve the labor market because the automotive industry is a labor-intensive industry capable of absorbing more than 1.5 million workers.

Prior to the tax relaxation, motor vehicle sales during the COVID-19 condition, experienced a very significant decline, this is obtained from the fiscal data published by the Fiscal Policy Agency of the Ministry of Finance of the Republic of Indonesia, relating to data on production and sales of motorized vehicles in 2020 which fell to 48.35% compared to 2019.

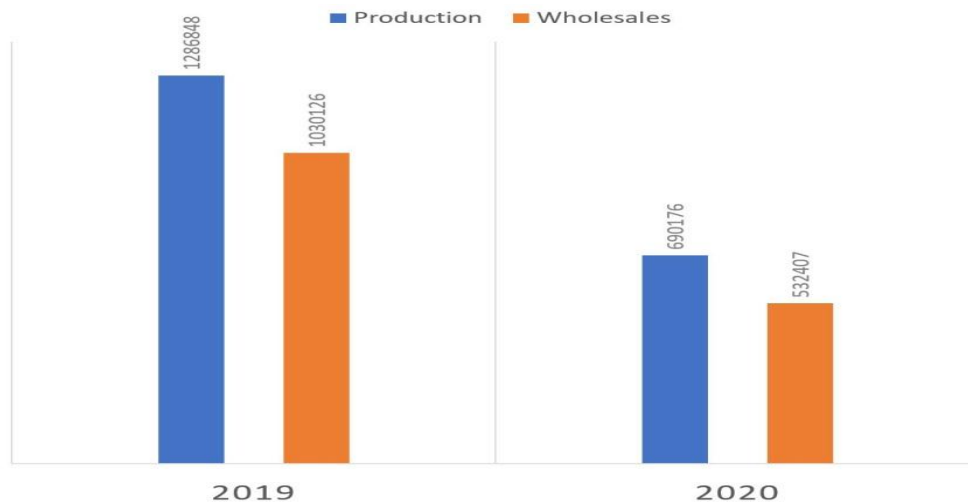


Figure 1. Production and Sales of Cars in Indonesia

Source: Warta Fiskal (Badan Kebijakan Fiskal-Kementerian Keuangan RI)

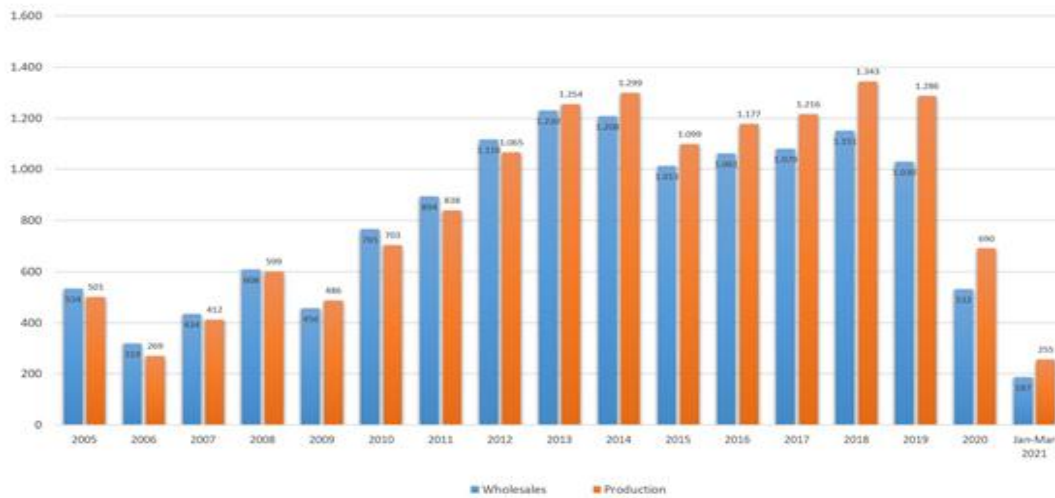


Figure 2. Development of Production and Sales of 4-Wheel Motor Vehicles (Thousand units)  
Source: Warta Fiskal (Badan Kebijakan Fiskal-Kementerian Keuangan RI)



Figure 3. Impact Covid 19 to Indonesia Automotive Industry  
Source: Gaikindo, <https://www.gaikindo.or.id/>.

But on the other hand, the implementation of PPnBM relaxation is also considered difficult to increase car sales at this time. It is difficult to increase car sales through this policy because population mobility is still relatively low and people's priorities are not buying a new car, but rather spending on health, food and drink, and other primary needs. In addition, the relaxation of PPnBM will not necessarily encourage an increase in motor vehicle loans. Banking and leasing are facing the risk of bad credit, so they are more selective in choosing prospective debtors. Meanwhile, according to him, cars with specifications below 1,500 cc are a niche market for vehicles with a price range that is dominated by consumer groups that have been negatively affected by the pandemic, so that the provision of PPnBM incentives for this car is considered not to have a significant impact on boosting new car sales. Not only that, tax observers from the Tax Research Institute (TRI), also explained that there would be other negative impacts, such as declining car sales in adjacent segments that do not receive PPnBM relief, such as the used car sales market. The sales decline is projected to reach 30 (thirty) percent.

As explained earlier, the relaxation of PPnBM for new vehicles is expected to be a positive catalyst for the automotive industry in the midst of the Covid-19 pandemic. However, according to Tax Observer Danny Darussalam Tax Center (DDTC), there are several notes

that must be considered. The automotive sector does have a multiplier effect and high linkage for other sectors. Thus, if this sector recovers, it will have a positive impact on the Indonesian economy. Then, the automotive sector and its value chain can have a good impact on the related manufacturing sector as well as the wholesale trade sector. So far, the manufacturing sector and the wholesale trade sector are also sectors that on average have a large contribution to tax revenue. Therefore, the multiplier effect can also result in the recovery of tax revenues. However, further study is needed to compare the revenue forgone from the PPnBM discount and the revenue gain from the improvement in the sector (Handoro, 2021).

One thing that needs to be considered is how effective the reduction in PPnBM is on public consumption of new cars. The problem is that incentives to encourage consumption are only expected to be effective as long as public expectations of the economy are positive. If there is still negative sentiment, people will still tend to save and hold back on spending, especially for tertiary goods such as vehicles.

The government continues to expand the relaxation of the Sales Tax on Government-Borrowed Luxury Goods (PPnBM-DTP) for motor vehicles as a follow-up to the successful sale of four-wheeled motor vehicles (KBM-R4) to almost 150% (one hundred and fifty percent). The government has decided to provide incentives for the purchase of KBM-R4 with engine cylinder capacities of 1,501 cc to 2,500 cc. There are two PPnBM reduction schemes that are given to 4x2 and 4x4 vehicles. The first scheme for 4x2 vehicles is the PPnBM discount of 50% (fifty percent), from 20% (twenty percent) to 10% (ten percent) for phase I (April-August 2021) and a discount of 25% (two twenty five percent), from 20% (twenty percent) to 15% (fifteen percent) for Phase II (September-December 2021). While the next scheme for 4x4 vehicles is a discount of 25% (twenty five percent), from 40% (forty percent) to 30% (thirty percent) for Phase I (April-August 2021) and a discount of 12.5 %, (twelve point five percent) from 40% (forty percent) to 35% (thirty five percent) for Phase II (September-December 2021) (Perindustrian, 2021).

The target of the PPnBM-DTP expansion policy is to encourage increased sales of motorized vehicles. In the first week of March, this program resulted in an increase in the number of orders by around 140% for the type of vehicles that were set to get PPnBM DTP for the 2021 fiscal year. For this reason, the Ministry of Industry said that the implementation of the same program for KBM-R4 with local purchases was above 60% ( sixty percent) is expected to accelerate the recovery of the automotive sector by increasing the utilization of production capacity within the limits of the economy of scale of production as well as the recovery of the national economy. From the evaluation, it can be seen that the PPnBM relaxation program is effective in increasing the purchasing power of the community. This also has a positive impact because it can jumpstart the economy. The recovery of production and sales of the automotive industry will have a multiplier effect for other industrial sectors (Perindustrian, 2021).

The Ministry of Industry is optimistic that the PPnBM relaxation expansion policy can run well and be more targeted, so that it benefits the community as consumers, industry, and also the government. Based on the explanation above, according to the author, the regulation on relaxation of PPnBM based on the Regulation of the Minister of Finance No. 20/PMK.010/21 concerning Sales Tax on Luxury Goods on the Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motorized Vehicles Borne by the Government for the 2021 Fiscal Year is the right step taken by the government. Although in terms of tax revenue, with the relaxation of PPnBM, the state will lose its tax revenue, but it will be compensated by the increase in demand and production of motorized vehicles. With the growing demand and increased production compared to the previous year, the calculation will be more positive than the potential loss. The government itself has calculated that the decline in tax revenue from the automotive sector will be followed by better economic growth, so this policy is considered quite positive for the state treasury.



Figure 4. January 2020-March 2021 car sales period  
Source: Ellen may institute.



Figure 1. Principal Policy on PPnBM Motor Vehicle Incentives (PMK 31/PMK.010/21 & Decree of the Minister of Industry Number 839 of 2021)  
Source: Warta Fiskal (Badan Kebijakan Fiskal-Kementerian Keuangan RI)

As quoted in the Fiscal Report that the number of sales after the implementation of the tax incentive policy / PPnBM DTP for motorized vehicles, car unit sales in March 2021 experienced a very significant increase, especially in 4x2 vehicle types which reached an increase of 25,000 units compared to the previous month.

Table 1. Sales of sedan and 4x2 type motor vehicles with engine capacity <1500cc

Jenis Kendaraan ≤1500cc	Penjualan 2020			Penjualan 2021			% kenaikan Mar vs Feb 2021	% kenaikan Mar 2021 vs Mar 2020
	Jan	Feb	Mar	Jan	Feb	Mar		
Sedan	55	176	144	137	197	190	-4%	32%
4x2	36.118	33.341	33.276	21.392	13.464	38.984	190%	17%

Source: Warta Fiskal (Badan Kebijakan Fiskal-Kementerian Keuangan RI)

In relation to the table above, if there is an increase in sales in the next time, coupled with an increase in sales from the 1500-2500 cc segment, it is hoped that this policy can be effective to jump start economic growth in 2021 so that economic recovery from the impact of the COVID-19 pandemic can be immediate. achieved.

## 5.2 Impact of PPnBM Relaxation on State Revenue

The government has provided relaxation to the automotive industry through car tax discounts or Sales Tax on Luxury Goods (PPnBM) for the purchase of new cars which will be implemented in March 2021 and carried out in stages. The existence of this policy has the potential to reduce state revenues up to Rp. 2.3 trillion. The income will be lost from the vehicles that are applied, namely those under 1,500 cc in the sedan and 4x2 categories. However, the positive impact of the PPnBM discount policy for the purchase of new cars is expected to be able to drive a faster economic recovery. This is because the derivative industry from the automotive sector will also have an impact on other industrial sectors (Asikin, 2021).

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Seeing the impact of this relaxation on state tax revenues, the government has calculated that the decline in tax revenues from the automotive sector will be followed by better economic growth so that this policy is considered quite positive for the state treasury.

The government's action in providing PPnBM relaxation can be stated to be in accordance with the theory of authority wherein every government organ in carrying out each of its authorities must have legitimacy, namely the authority granted by law. Thus, the substance of the principle of legality is authority, namely the ability to carry out certain legal actions.

Furthermore, the rule of law in its concept places the principle of legality as the main joint in the administration of government, the authority of government (*bestuurs bevoegdheid*) comes from statutory regulations. R.J.H.M. Huisman expressed the following opinion (H.R. Ridwan, 2011) :

A government organ cannot assume that it has its own governmental authority. Authority is only given by law. Legislators can give government authority not only to government organs, but also to employees (eg tax inspectors, environmental inspectors, and so on) or to special bodies (such as election boards, special courts for land lease cases), or even against private legal entities).

In this case, the authority obtained by the government to issue PPnBM policies is obtained based on Article 23A of the 1945 (UUD 1945) Constitution after the fourth amendment which states: Taxes and other levies that are coercive for the purposes of the State are regulated by law.

To implement tax relaxation, the Minister of Finance delegates authority as regulated in Article 5 PMK No. 20/PMK.010/21, which states: PPnBM is borne by the government as referred to in Article 2 for the delivery of motorized vehicles as referred to in Article 4 is given in the amount of:

- a. 100% (one hundred percent) of PPnBM payable for the March 2021 Tax Period up to the May 2021 Tax Period;
- b. 50% (fifty percent) of PPnBM payable for the June 2021 Tax Period up to the August 2021 Tax Period; and
- c. 25% (twenty five percent) of PPnBM payable for the September 2021 Tax Period up to the December 2021 Tax Period

The Coordinating Minister for Economic Affairs stated that based on data from the Ministry of Industry, the PPnBM relaxation scenario designed by the government is estimated to increase the production of the automotive industry to reach 81,752 units. The estimation of the additional output of the automotive industry will also be able to contribute to the state income of Rp. 1.4 trillion. This policy will also affect state revenues, which are projected to have a surplus of Rp. 1.62 trillion (Silaban, 2021).

The recovery of production and sales of the automotive industry will have a broad impact on other industrial sectors. In running its business, the automotive industry is considered to have links with supporting industries, where the raw material industry contributes around 59% (fifty nine percent) in the automotive industry. The automotive support industry itself contributes more than 1.5 million people and the Gross Domestic Product (GDP) contribution is Rp. 700.

## 6. Conclusion

Regulation of PPnBM relaxation based on Minister of Finance Regulation No. 20/PMK.010/21 is intended to increase people's purchasing power in the motor vehicle industry sector in order to encourage national economic growth and is government support for the motor vehicle industry sector and the sustainability of the motorized vehicle industry sector as a result of the Covid-19 pandemic. The PPnBM relaxation scheme is carried out in stages for 9 months and will be evaluated every 3 months, namely the first stage, which will be given incentives in March-May 2021 at 100%, the second stage is given in June-August 2021 at 50% (fifty percent) and the third stage is given in September-November 2021 in the amount of 25% (twenty five percent);

The impact of PPnBM relaxation on state revenues is seen from the potential for state revenue, the relaxation of PPnBM will increase production and demand for new cars, in addition, relaxation of PPnBM can reduce the selling price of cars, so as to increase demand for new cars with engine criteria below 1,500 cc and increase car production. In terms of tax revenue, with the relaxation of PPnBM, the state will lose its tax revenue, but will be compensated by increased demand and production. With the growing demand and increased production compared to the previous year, the calculation will be more positive than the potential loss.

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## **Biography**

**Nazaruddin Lathif**, The author is a permanent Lecturer at the Faculty of Law, Pakuan University, Bogor, with a bachelor's degree in Law in 2009 and the author holds a Masters degree in Law at Tarumanagara University in 2011. The author started his career as Legal & HRD in a Private Corporation, the author has also joined as an Expert at the Ministry of Public Works and Public Housing (PUPR) and the author has also been a member of the Expert Staff of the Democratic Faction in the Regional House of Representatives (DPRD) of Bogor City. At this time in addition to devoting himself as a lecturer at his alma mater, the author is also a Legal Practitioner (Advocate), and as an Expert at the Bogor Regency DPRD.

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