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Juridical Review of the Motor Vehicle Tax Sunset Policy and Impact on Taxpayers

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Abstract

The impact of regional autonomy is very large, one of the impacts of each region from the decentralization policy is the financial condition of the region. Regional fiscal capacity has experienced significant changes. Where previously the local government was very dependent on the central government in terms of financial management. The spirit of decentralization does bring better social change. On the other hand, currently local governments are required to be able to find ways or alternative financing to finance their government expenditures. Sunset Policy on motor vehicle tax is one of the policies to improve local finance. This research has the aim of photographing the Sunset Policy or reduction of motor vehicle tax. The purpose of the provincial government issuing the policy intends that the springs of revenue or tax revenue continue to be hoisted up. This research uses descriptive qualitative methods, data collection is done through observation, interviews and documentation. The conclusion of this research is that the Sunset Policy is quite good in raising funds but there are other things that arise from this policy, namely not fulfilling the principle of justice for taxpayers.

Keywords

Sunset Policy, Motor Vehicle Tax, Taxpayers, Principles of Justice.

1. Introduction

Regional autonomy has become an important basis in the government structure in Indonesia. This has varying impacts on each region, depending on various factors such as the region's financial capacity or its fiscal capacity. Significant changes can be observed in financial management after the implementation of regional autonomy, where previously regional governments were very dependent on the central government in this matter (Munandar, 2022). One of the main aspects of regional autonomy is the ability of regions to manage their own finances. Previously, decisions about fund allocation and budget use were often centralized in the hands of the central government (Purbadharmaja et al., 2019). However, with regional autonomy, regional governments have greater authority to regulate and manage their own finances in accordance with local needs and priorities. The first visible impact of regional autonomy is the increased responsibility of regional governments for managing their finances. They must develop budget policies that suit their own regional needs and ensure efficient and effective use of funds (Gbohoui et al., 2019). This requires improvements in managerial capabilities and financial management at the local level. Apart from that, regional autonomy also encourages regional governments to increase their regional income. By having greater control over local resources, they can develop regional economic potential and increase tax receipts and other revenues. This allows them to be more financially independent and reduce dependence on transfer funds from the central government.

However, not all regions have the same fiscal capacity to manage their finances well. Regions that are less developed or have limited resources may face greater challenges in implementing regional autonomy (Tripl et al., 2019). They may require additional technical and financial support to strengthen their institutional capacity and increase financial independence. Apart from that, the adoption of regional autonomy can also cause inequality between developed regions and underdeveloped regions (Novi et al., 2019). Regions that have great natural resources or economic potential may find it easier to take advantage of regional autonomy and improve their welfare, while disadvantaged regions may lag behind in economic development and growth. It is important to note that regional autonomy is not a single solution to all problems. These system changes require time and sustained effort to succeed. Cooperation between the central and regional governments is needed to support the effective and sustainable implementation of regional autonomy (Wu et al., 2020). Apart from that, there is also a need for a strong monitoring and accountability mechanism to ensure that regional finances are managed transparently and responsibly. Regional autonomy has the potential to improve public services, accelerate economic development, and increase community participation in decision-making processes. However, to achieve this potential, a strong commitment is needed from all parties to work together to implement regional autonomy effectively and sustainably.

The spirit of decentralization in the context of government has become an important point in discussing better social change (Wicaksono, 2019). This concept emphasizes the transfer of some responsibilities and powers from the central government to a more local level of government, such as regional government. Thus, local governments have more control in managing their own internal affairs and expenditure (Jatmiko et al., 2019). This change raises new demands for local governments, namely finding alternative ways or financing to meet government expenditure. This is in accordance with the principles stated in Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government and Law of the Republic of Indonesia Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Government. In this context, regional governments are given the authority to regulate their own regional households

through a more autonomous economic system or what is better known as a fiscal decentralization mechanism. This means that regional governments have the authority to manage their own local finances and economic resources, according to the needs and conditions of each region. One of the main instruments in managing regional finances is the Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah/APBD*). APBD is an annual financial planning document that contains revenue and expenditure plans as well as budget allocations for various regional government programs and activities (Pentoria et al., 2023). In managing the APBD, regional governments must ensure that planned expenditure is in line with regional development needs and priorities.

However, the main challenge for local governments in managing the APBD is ensuring that sufficient sources of income are available to finance all planned activities and programs (Maskun & Istinah, 2020). As demands for public services and development at the regional level increase, regional governments need to look for ways to increase regional income independently, both through increasing Original Regional Income (*Pendapatan Asli Daerah/PAD*) and through other sources of income such as balancing funds from regional funds, central government, grants and collaboration with private parties. Apart from that, local governments also need to pay attention to the efficiency and accountability of budget use. Good financial management will ensure that every rupiah spent has an optimal impact on regional development and community welfare (Sutrisna & Yuliarini, 2021). Therefore, transparency in financial management and public participation in the budget planning and monitoring process are very important to increase accountability and avoid corrupt practices and abuse of authority. Thus, even though the spirit of decentralization has brought positive changes in giving more authority to regional governments, the challenges in managing regional finances remain large (Talitha et al., 2020). Hard work and strong commitment are needed from regional governments to find innovative and effective ways to manage regional finances to ensure sustainable development and equitable community welfare throughout Indonesia.

The Sunset Policy program in motor vehicle taxes has become the main highlight in tax policy every year (Wahyuni, 2022). This program attracted the interest of many parties, including the author, to carry out in-depth analysis of the policy. This analysis aims to assess the extent to which the policy is in accordance with the principles of fairness in tax collection and what impact it has on taxpayer compliance in fulfilling their obligations. The principle of fairness in tax collection is the main principle in forming tax policy (Farrar et al., 2020). Taxes should be imposed fairly and equally on all individuals or entities affected (Hendayana et al., 2022). However, in the context of the Sunset Policy Program, questions arise regarding the extent to which the policy fulfills the principle of justice. One of the main considerations in analyzing the Sunset Policy Program is affordability. Does this policy take into account the public's financial capacity to pay motor vehicle tax? Policies that are too financially burdensome can place an additional burden on society, especially for those in the lower middle economic group. On the other hand, policies that are too lenient can reduce the revenue generated from taxes, which can have a negative impact on public services funded by tax revenues. Apart from that, it is also important to analyze the impact of these policies on taxpayer compliance. Does the Sunset Policy Program encourage or hinder taxpayer compliance? Unclear or frequently changing policies can confuse taxpayers and reduce their compliance in fulfilling tax obligations. On the other hand, stable and predictable policies tend to encourage taxpayer compliance, because they have clarity regarding their tax obligations. Furthermore, it is also necessary to analyze whether the Sunset Policy Program has achieved the desired objectives. Has this policy succeeded in increasing motor vehicle tax revenue? Has this policy reduced motorized vehicles that are not registered or

do not pay tax? Evaluation of the achievement of policy objectives can provide a clearer picture of the effectiveness of the policy. In conducting an analysis of the Sunset Policy Program, it is important to involve various stakeholders, including government, academics and civil society. In-depth discussions and studies from various points of view can provide a more comprehensive understanding of the impact and implications of these policies. Analysis of the Sunset Policy Program in motor vehicle taxes requires a comprehensive and sustainable approach. Evaluation of aspects such as affordability, taxpayer compliance, and achievement of policy objectives are important steps in assessing the effectiveness and fairness of the policy. In this way, recommendations for improvements or policy adjustments can be produced that are more in line with fair and effective tax principles.

2. Method

This research uses a descriptive method with a qualitative approach. The qualitative approach was chosen because it provides flexibility in exploring answers through in-depth interviews, which are then analyzed directly by the researcher, in contrast to the quantitative approach which relies on questionnaires or statistical data. Through in-depth interviews, researchers were able to collect rich and detailed data regarding people's views and experiences regarding the Sunset Policy program. This program offers the elimination of administrative sanctions for taxpayers who have not paid motor vehicle tax on time, with the aim of increasing tax compliance. This research focuses on two main aspects: first, whether the Sunset Policy program is in accordance with the principles of tax collection, especially the principle of fairness; second, what is the impact on the level of taxpayer compliance. The principle of fairness in tax collection emphasizes that taxes must be charged proportionally according to each individual's abilities.

3. Result

Based on the opinion of Harlia (2022) and Nahari (2022), Fiscal Policy and tax policy are fiscal policies in the narrow sense. Fiscal policy in a broad sense is a policy to influence public production, employment opportunities and inflation, using tax collection instruments and government spending (Blanchard, 2023). Meanwhile, the definition of fiscal policy in the narrow sense is a policy related to determining what will be used as the basis for tax imposition, who will be taxed and who will be excluded, what will be used as a tax object and what will be excluded as a tax object, how determining procedures for implementing tax obligations (Debrun & Jonung, 2019). A country's fiscal policy has a very strategic role in encouraging a country's economic growth (Ammy, 2023). Therefore, fiscal policy determining fiscal policy must go through a carefully prepared process (Maryasih & Aulia, 2022). The objectives of tax policy are the same as public policy in general, which has the main objectives of increasing welfare and prosperity, more equal distribution of income, and stability (Irsan, 2022). Principles of Tax Collection based on the book *Wealth of Nations* with a concept known as *The Four Maxims* stating that there are 4 (four) principles of tax collection (Purnamawati, 2021; Ferdiansyah, 2022; Fadrijyati & Halimatusadiyah, 2022). The principle of equality (balance or justice) requires the state to adjust tax collection to the community's ability and income to pay. Therefore, the state must not discriminate in tax collection (Devereux, 2023). The principle of equality does not mean that all parties pay taxes equally, but must pay taxes according to their ability to pay (Feria, 2020). For example, if a taxpayer has more assets, the tax will automatically be higher, but if the taxpayer has more assets, the tax will automatically be lower. The tax collected will automatically be lower. This is what is called the principle of equality in tax collection. *Legal Certainty Principle* is that all legal collections or all tax collections must be based on law, so that those

who violate the law are subject to sanctions. Principle of Payment Confidence (payment confidence principle) principle of timely or easy collection Taxes must also be collected at a time that is suitable for the taxpayer (a time that is suitable for the taxpayer/best time), for example a new Taxpayer receives income or a Taxpayer receives a gift. Then the efficient principle (efficient principle or economic principle) is that the cost of collecting taxes does not cause a burden, it must be as efficient as possible. This must be achieved, meaning that the costs of tax collection are not greater than the results of tax collection.

Taxpayer compliance is compliance in fulfilling tax obligations voluntarily which is the backbone of the self-assessment system (Huiskers-Stoop & Gribnau, 2019; Yusup et al., 2020). Taxpayers are responsible for determining their own tax obligations and then accurately and timely paying and reporting taxes accurately and on time (Korostelkina et al., 2020). According to the General Indonesian Dictionary, the term obedience means obeying or adhering to teachings or regulations. Tax compliance means obeying, submitting to, adhering to, and enforcing tax regulations. A compliant taxpayer is a taxpayer who complies and fulfills his tax obligations in accordance with the provisions of tax laws and regulations. Taxpayer compliance as a climate of compliance and awareness of fulfilling tax obligations, is reflected in a situation where taxpayers understand or try to understand all provisions of tax laws and regulations, fill out tax forms completely and clearly, calculate the amount of tax owed correctly and pay the tax owed. on time (Ramadhan & Binawati, 2020; Welyus & Saputra, 2021; Sanjaya & Sofianty, 2023).

To be considered tax compliant, a taxpayer must fulfill all his tax obligations and exercise his right to pay taxes. According to Darmayani & Hasibuan (2022), the meaning of taxpayer compliance is having the willingness to fulfill their tax obligations in accordance with applicable regulations without the need for inspections, investigations and warnings or threats and the application of sanctions both legally and administratively. According to Feriyanto (2022), there are two types of compliance, including formal compliance and material compliance. Formal compliance and material compliance. Formal compliance is a situation where taxpayers fulfill their formal obligations in accordance with the provisions of the Law. Tax Law and material compliance is a situation when a taxpayer fulfills material tax provisions. In the context of the Motor Vehicle Tax Sunset Policy, there are three theories that can provide relevant insight into how this policy can influence taxpayer behavior. Firstly, the theory of planned behavior suggests that policies such as the Sunset Policy can influence taxpayers' behavioral beliefs regarding their tax obligations. Whether this policy will reduce or increase car tax rates, this can have an impact on taxpayers' willingness to fulfill their tax obligations. Second, Attribution Theory can help us understand how taxpayers try to attribute changes in this policy, be it a decrease or increase in tax rates, to internal or external factors. This can influence taxpayers' attitudes and behavior towards their tax compliance. Third, Social Learning Theory highlights the importance of direct observation and experience. Taxpayers will be watching how these policy changes affect other motorized vehicles and whether they provide real benefits or harm to society.

Tax sanctions also play an important role as part of this Sunset Policy. Tax sanctions can be one of the factors that encourage taxpayers to comply with their tax obligations (Triandani & Apollo, 2020; Indah & Setiawan, 2020). Tax sanctions have a positive impact on taxpayer compliance (Handoko et al., 2020). Therefore, the application of tax sanctions in the Sunset Policy can have a significant impact on taxpayer compliance behaviour. Motor vehicle tax sunset policies can influence taxpayer behaviour, particularly regarding beliefs, attributions and views, but the application of tax sanctions is also an important factor to consider. Combining these three theories with the application of tax sanctions provides a more comprehensive

understanding of the impact of these policies on taxpayers' tax compliance. From a tax justice perspective, it is important for state tax authorities to consider the impact of this policy on taxpayers, so as not to experience injustice in tax collection. Sunset policy aims to provide a significant positive impact on increasing voluntary tax compliance. With this Sunset Policy, the expected compliance is divided into two periods, namely short-term compliance and long-term compliance. Short-term compliance refers to the extent to which taxpayers are willing to report their tax obligations accurately. In contrast, long-term compliance reflects the level of taxpayer compliance without requiring legal enforcement action. In the long term, increasing voluntary taxpayer compliance is expected to have a positive impact on increasing tax revenues. Law Number 6 of 1983 concerning General Provisions and Tax Procedures (*Ketentuan Umum dan Tata Cara Perpajakan/KUP*) has undergone several additions, including Law Number 9 of 1994, Law Number 16 of 2000 and most recently Law Number 28 of 2007. Several changes have been made. The recent revision of the KUP has added a provision called Article 37A, known as the 'sunset policy'. According to Minister of Finance Regulation Number 12 / PMK.03 / 2009, those who can apply the 'Sunset Policy' include Individual and Corporate Taxpayers who already had a Taxpayer Identification Number before 2008, who submitted changes to the 2006 and 2006 Annual Tax Returns. previous year to report income that has not been recorded in the Annual Tax Return report that has been submitted. Individuals who do not yet have a Taxpayer Identification Number, but voluntarily registered a Taxpayer Identification Number in the period between January 1 2008 to February 28 2009, and submitted an Annual Tax Return for the 2007 Tax Year and the previous tax year until March 31 2009.

In the context of the Sunset Policy, there are two types of administrative sanctions that are abolished. First, the elimination of administrative sanctions in the form of interest for revisions to Annual Tax Returns for tax years before 2007. This first elimination of sanctions applies to all Individual and Corporate Taxpayers who make improvements to Annual Tax Returns for tax years before 2007, causing an increase in the tax that must be paid. The Taxpayer will not be subject to administrative sanctions in the form of interest in accordance with Article 8 paragraph (2) of the KUP Law which usually amounts to 2% (two percent) per month of the amount of unpaid tax, calculated starting from the date of sending the Tax Return until the final payment deadline, with part of the month counted as one full month. Elimination of the second type of sanction is the lifting of administrative sanctions in the form of interest on taxes that are not or underpaid in the Annual Tax Returns for the 2007 tax year and previous years. This second elimination of sanctions applies to individuals who fulfill subjective and objective requirements and voluntarily register a Taxpayer Identification Number within the time period between 1 January 2008 and 31 December 2008, with an extension until 28 February 2009. For newly registered individuals, administrative sanctions in the form of interest on unpaid taxes in Annual Tax Returns for 2007 and previous years are also revoked.

Sunset Policy is a form of tax amnesty policy that is lighter in nature. This policy provides tax amnesty by eliminating or reducing administrative sanctions in the form of interest. Sunset policy can be interpreted as a policy before sunset. This means that the policy will only apply before a certain time limit set by the government. In this case, the Sunset Policy was in effect from 1 January 2008 to 31 December 2008, and was extended until 28 February 2009. After 28 February 2009 or 1 March 2009, the provisions of Article 37A of the KUP Law no longer apply because the sun has set on that day. Therefore, this policy is called Sunset Policy. Then, the next morning, March 1 2009, the sun will rise again. Law enforcement efforts were carried out after the government implemented the Sunset Policy without the need to issue a special policy. The rising sun is a sign of the enactment

of the KUP Law as a whole, except for the provisions of Article 37A. Therefore, many experts advise against carrying out tax amnesties repeatedly in a very short period of time. Tax compliance can also be improved by fulfilling several requirements, such as a system for detecting strict sanctions and tax evasion. Strengthening supervision of tax obligations in the tax amnesty program is the key to its success. Monitoring tax obligations in the tax amnesty program can increase state revenues by investigating taxpayers who continue to evade taxes even after the amnesty program ends. Therefore, the General Tax Bureau needs to be reformed at the same time so that it can uncover tax fraud after the tax amnesty. Building voluntary taxpayer compliance after the amnesty also requires transparency regarding how taxpayers' money (budget) is spent and allocations that are right on target and fair.

4. Conclusion

The Sunset Policy program for motor vehicle tax issued by the Provincial Tax and Levy Agency is a policy that has become the subject of hot debate in the context of tax collection in the region. Even though it is intended to optimize tax collection and increase taxpayer compliance, several parties believe that this policy does not fully reflect the principles of justice which should be the main basis of the tax system. The principle of justice in tax collection requires that every taxpayer be treated fairly and equally without discrimination. This includes the aspect of equality in imposing taxes between tax subjects, which should be in line with their respective financial capabilities. However, the Sunset Policy Program implemented in motor vehicle taxes actually creates a potential imbalance in tax collection. One of the worrying impacts of this policy is the occurrence of injustice for taxpayers who have fulfilled their obligations honestly and on time. Contributors who have properly complied with tax regulations may feel disadvantaged by this policy because they may be forced to pay higher taxes or face other consequences that are disproportionate to their violations.

The main principle in tax collection is to ensure that the tax burden imposed by each taxpayer is in line with their financial capabilities. However, with the Sunset Policy Program which tends to be general in nature and does not take into account the individual situation of each taxpayer, this principle could be threatened. The importance of maintaining the principle of fairness in tax collection is to ensure that the tax system functions effectively and receives broad support from the public. When taxpayers feel that they are treated unfairly or unequally by the government in terms of paying taxes, this can erode their trust in the tax system as a whole. Therefore, an in-depth evaluation of the motor vehicle tax Sunset Policy Program needs to be carried out to ensure that the policy is not only effective in optimizing tax revenues, but also adheres to the principles of fairness in tax collection. Remedial steps and adjustments may be necessary to ensure that the policy does not create an imbalance or injustice for taxpayers.

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