

Justice Enforcement on Plans for Imposition of Value Added Tax on Premium Basic Necessities

Ayu Putri Rainah Petung Banjaransari

Afiliasi: Universitas Negeri Semarang

E-mail: ayuprpb@gmail.com

Abstract

The plan to impose a value added tax (hereinafter referred to as VAT) on basic commodities has recently caused a polemic between the government and the community regarding justice and public welfare. The community is questioning the implementation of a just and civilized welfare from the government for the imposition of the VAT. Previously, on basic commodities, the government did not charge any kind of tax at all. The imposition of this tax is motivated by the economic recovery during the COVID-19 pandemic, Indonesia's VAT rate is too low, and the structure of state revenue is dominated by VAT. This paper aims to provide an analysis of the relationship between the imposition of VAT on staple goods and their impact on the level of community justice. The method used in this paper is a qualitative research method with a normative-juridical approach which is carried out through a literature study. This paper describes the findings related to the reasons for the government to charge VAT on basic necessities and the protection of the community's right to justice on the imposition of VAT. This finding can provide an overview for the continuation of the revision of the draft Law Number 6 of 1983 concerning General Provisions and Tax Procedures (hereinafter referred to as the KUP Bill) which contains revisions on basic materials as objects of VAT.

Keywords: justice; staple material; VAT;

Abstrak

Rencana pengenaan pajak pertambahan nilai (selanjutnya disebut PPn) atas bahan-bahan pokok baru-baru ini menimbulkan polemik antara pemerintah dan masyarakat mengenai keadilan dan kesejahteraan masyarakat. Masyarakat mempermasalahkan implementasi kesejahteraan yang adil dan beradab dari pemerintah atas pembebanan ppn tersebut. Sebelumnya, terhadap bahan-bahan pokok, pemerintah tidak membebaskan jenis pajak apapun sama sekali. Pengenaan pajak ini dilatarbelakangi oleh pemulihan ekonomi pada masa pandemik covid-19, tarif PPn Indonesia terlalu rendah, dan struktur penerimaan negara didominasi oleh PPn. Tulisan ini bertujuan untuk memberikan analisis hubungan antara pengenaan PPn atas bahan-bahan pokok dan dampaknya pada tingkat keadilan masyarakat. Metode yang digunakan dalam tulisan ini adalah metode penelitian kualitatif dengan pendekatan normatif-yuridis yang dilakukan melalui studi pustaka. Tulisan ini memaparkan temuan berkaitan dengan alasan-alasan pemerintah membebaskan PPn atas bahan kebutuhan pokok dan perlindungan hak masyarakat atas keadilan pada pembebanan PPn tersebut. Temuan ini dapat memberikan gambaran bagi keberlanjutan revisi draft Rancangan Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum dan Tata Cara Perpajakan (selanjutnya disebut RUU KUP) yang memuat revisi tentang bahan-bahan pokok sebagai objek PPn.

Kata Kunci: Bank keadilan; bahan pokok; PPn;

INTRODUCTION

Basic necessities are materials that are needed most by the community. These primary materials are almost used by the community every day in an effort to fulfill basic needs. Basic materials are commonly referred to as "sembako" which stands for nine basic goods according to the Minister of Finance Regulation Number 116/PMK.010/2017 consisting of rice and unhulled rice, corn, sago, soybeans, consumption salt, vegetables, sweet potatoes, fruits, meat, milk, eggs, spices, and sugar consumption. Meanwhile, secondary and tertiary goods are materials needed after basic needs are met. Secondary materials can be bicycles, cell phones, entertainment and tertiary goods can be luxury cars, branded bags. Basic goods can be purchased by almost all levels of society.

Basic necessities whose fulfillment is mandatory are targeted by the Government to improve the national economy. In fact, there are a lot of people who even find it difficult to be able to fulfill it every day because the family economy is classified as low or middle to lower. In this case, the government should pay more attention to secondary and tertiary goods which in fact can be fulfilled by the upper or middle class people because of course they can already meet basic needs. As it is known that luxury cars that meet certain conditions during the 2021 pandemic are given subsidies to the Sales Tax on Luxury Goods (hereinafter referred to as PPnBM).

The Minister of Finance issues Regulation of the Minister of Finance Number 20/PMK.010/21 concerning Sales Tax on Luxury Goods on Taxable Delivery Classified as Luxury in the form of Certain Motorized Vehicles Borne by the Government for Fiscal Year 2021 (hereinafter referred to as PMK 20/2021). Actually, the purpose behind providing PPnBM incentives based on PMK is to contribute to the recovery of the national economy and increase the existence of the luxury car industry. However, the provision of incentives for luxury cars coincides with the imposition of VAT on basic necessities where people find it difficult to find sources of income. Therefore, this problem invites a lot of criticism of government policies, especially to the ministry of finance, related to the comparison of PPnBM subsidies on luxury cars that free the rich with the imposition of VAT on basic necessities which are considered to be increasingly pressing the poor¹.

The plan to charge VAT on goods or basic necessities is contained in Article 4A of the fifth revision of the Draft KUP Bill. The government revises the types of goods that are

¹ Antara, "Sembako Kena PPN: 'Tidak Cerminkan Keadilan' Bahan Kebutuhan Pokok Dikenai Pajak, Beli Mobil Baru Dapat Relaksasi", *BBC Indonesia*, June 11, 2021, accessed from <https://www.bbc.com/indonesia/indonesia-57430689>.

not taxable, namely by removing basic necessities from the list of non-taxable goods.² Basic needs are the most basic needs that must be met by everyone and for the poor, their fulfillment is more meaningful than meeting the needs of secondary and tertiary goods. Logically, if the price of basic necessities goes up, the price of other necessities on top of it will also rise. Small incomes and the lack of jobs during the pandemic have become a problem, especially if it is added that it is difficult to buy other necessities because basic necessities are already expensive. Therefore, this plan can be troubling the lower class of society.

The government through the Ministry of Social Affairs provided assistance with several basic necessities to the lower class community during the COVID-19 pandemic because as it is known that there has been a decline in family income.³ In addition, communities or organizations or individuals also help the poor in the form of providing basic needs products. This is intended as an effort to fulfill the basic needs for each person with low income or people with no income.⁴ These facts provide a reflection that many people have lost their source of income during the economic crisis. Therefore, the burden on basic necessities is considered not to understand the condition of the Indonesian people who are getting worse.

The causes and consequences of the government's plan for the imposition of VAT on basic necessities which are considered to increase the burden on the poor are outlined in this paper. This paper opens the reader's mind to think more realistically regarding the conditions and possibilities that will happen to the community in relation to the latest policy from the government regarding the imposition of VAT on basic goods during the pandemic. This paper examines and analyzes problems regarding the reasons for the government to apply VAT on basic necessities whose fulfillment cannot necessarily be realized by some lower-level people. In addition, this paper also examines and analyzes the protection of people's rights to justice in relation to the implementation of the latest government policies.

² Lidya Julita Sembiring, "Orang Kaya Dapat Insentif Beli Mobil, Si Miskin Dibebeani PPN", *CNBC Indonesia*, June 9, 2021, accessed from <https://www.cnbcindonesia.com/news/20210609122506-4-251726/orang-kaya-dapat-insentif-beli-mobil-si-miskin-dibebeani-ppn>.

³ Nuniek Dewi Pramanik, "Dampak Bantuan Paket Sembako dan Bantuan Langsung Tunai terhadap Kelangsungan Hidup Masyarakat Padalarang pada Masa Pandemi Covid 19", *Intellectiva: Journal of Economics, Social and Humanities*, Volume 1 Number 12, 2020, p. 114.

⁴ Budi Indrawati, "Tantangan dan Peluang Pendidikan Tinggi dalam Masa dan Pasca Pandemi Covid-19", *Journal of Scientific Studies*, Special Issue Number 1, 2020, p. 46.

RESEARCH METHOD

The legal research method used in this paper is a qualitative research method using a normative-juridical research approach. Qualitative research is carried out by conducting analysis and identification to understand in depth a phenomenon that occurs in society and its consequences and legal solutions. This study presents data in the form of descriptive results in the form of written words and descriptions of people's behavior towards a phenomenon.⁵ Qualitative research uses a normative-juridical research approach which is carried out without direct observation in the field so that it uses documents or written data.⁶

Qualitative research is identical with the development of the researcher's paradigm regarding how the pattern or way of thinking of researchers in viewing a social reality in the field.⁷ Paradigm is a basic order of beliefs or the basis of a view as the main setting for the object of research, namely constructive human beings. Paradigm is also interpreted as a guide in research so that it is able to find empirical facts in a field of science, especially law. A researcher must be able to have a view of a social reality in sequence starting from building the paradigm of positivism, post-positivism, critical theory, and constructivism.⁸

The data sources in this study used the main legal material in the form of legislation and secondary legal materials in the form of books, scientific articles, literature, theses, theses, dissertations, results of previous research. The main and secondary legal materials used as a source of research data were collected using library research techniques. Literature studies differ from field studies because they only focus on primary and secondary legal materials in the form of theories, concepts, principles, and legal rules.⁹ Researchers study and examine written data sources such as laws and regulations related to research topics and books on law, scientific articles, theses, and other documents related to research topics.

Qualitative research data were analyzed in a qualitative way, namely explaining the data in the form of structured, logical, and effective sentences, to facilitate data interpretation and understanding of the results of the analysis.¹⁰ The data that has been collected is then sorted to be analyzed problem by problem or point by point according to

⁵Suharsimi Arikunto, *Prosedur Penelitian Suatu Pendekatan*, Rineka Cipta, Jakarta, 1993, p. 23.

⁶Ishaq, *Metode Penelitian Hukum dan Penulisan Skripsi, Tesis, serta Disertasi*, Alfabeta, Bandung, 2017, p. 68-69.

⁷A. M. Susilo Pradoko, *Paradigma Metode Penelitian Kualitatif*, UNY Press, Yogyakarta, 2017, p. 17.

⁸Egon G. Guba and Yvona S. Lincoln, *Handbooks of Qualitative Research*, Sage Publications, London, 1994, p. 105.

⁹Ishaq, *Ibid*, p. 67-69.

¹⁰Lexy J. Moleong, *Metodologi Penelitian Kualitatif*, Rosdakarya Youth, Bandung, 2008, p. 330.

what problems are in it and associated with theories or opinions of experts. Data selection aims to determine which data can be ascertained their validity or validity. Then, the data from the analysis is compared with existing valid data or several previous research results in the same domain to determine the level of credibility, logic, and relevance to the research topic. Finally, research data can be presented and conclusions drawn as a whole in a unified scientific article.

DISCUSSION

The Government's Reason for Imposing a Value Added Tax on Basic Necessities during the Covid-19 Pandemic

Value added tax (hereinafter referred to as VAT) is an objective tax in which the obligation to pay taxes is based on the tax object. The imposition of VAT is carried out during the distribution process and is imposed on the last consumption activities of taxable goods in the country.¹¹In other words, it is consumers from the last distribution chain who will be burdened with this tax. However, it is necessary to pay attention to the position of consumers whether they are in the country or abroad. If he is abroad, the VAT rate applies to him while if he is abroad, the VAT rate does not apply to him. In Indonesia, the provisions for VAT are further regulated in the Law of the Republic of Indonesia Number 42 of 2009 concerning the Third Amendment to Law Number 8 of 1988 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (hereinafter referred to as the Law on VAT and PPnBM).

Article 4A of the VAT and PPnBM Law regulates goods that are not value added tax, one of which is basic necessities which people really need.¹²However, this provision did not last long and was immediately revised through the draft KUP Bill. The draft states that basic necessities will be subject to VAT and this is not regulated in the law which specifically regulates VAT. Previously, basic necessities were not subject to VAT and the VAT rate on taxable goods was 0% and 10% respectively. The imposition of VAT is related to the Covid-19 pandemic period by raising several reasons to answer the challenges of the

¹¹Mustaqiem, *Perpajakan dalam Konteks Teori dan Hukum Pajak di Indonesia*, Buku Litera, Yogyakarta, 2014, p. 94-95.

¹² Republic of Indonesia, Law of the Republic of Indonesia Number 42 of 2009 concerning the Third Amendment to Law Number 8 of 1988 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods.

COVID-19 pandemic, fixing the too low rate of Indonesian VAT, and the structure of state financial income is dominated by the VAT sector.¹³

The COVID-19 pandemic has had a very significant global impact on many countries, including Indonesia. Many government sectors are affected, especially in the national economic sector where this sector has an impact on the lives of Indonesian people. The flow of the national economy is not smooth because there are so many obstacles, such as a ban on going out of the house and encouragement to work or study from home as an effort to prevent the transmission of COVID-19. From this obstacle, both the government, the private sector, and the community will find it difficult to carry out production activities so that this reduces employment or people's sources of income. As a result, people's purchasing power for basic necessities is reduced due to uncertain or even non-existent family incomes.

The purchase of a certain item can contribute state revenue from the realm of VAT. However, the purchasing ability of the public during the COVID-19 pandemic decreased, so this had an impact on decreasing or suppressing state cash receipts. State financial revenues are donated from the taxation sector, especially in this case from VAT revenues along with PPnBM receipts. This is as state revenue realization data from the Central Statistics Agency, namely VAT and PPnBM revenues of 531,577.30 billion rupiah in 2019, 507,516.20 billion rupiah in 2020, and 518,545.20 billion in 2021. This number is increasing high since the calculation was carried out in 2011.¹⁴ With this background, the government through the ministry of finance plans to increase the type of VAT imposition on basic necessities.

The government should pay attention to the distribution of the Indonesian economy if it will increase the burden in the form of VAT on basic necessities. Each region in Indonesia with other regions has differences and trends, especially in terms of the majority of types of livelihoods. This difference actually brings a gap in the amount of income between regions in Indonesia. In addition, the income of each person in an area is different, especially when compared to the income of everyone in the capital or big city because in terms of the types of employment opportunities are different. Therefore, the government should conduct a comprehensive survey in Indonesia, not only relying on annual data on the average income of each region or more inclined to the average income of the capital or

¹³ CNN Indonesia, "DJP Buka 3 Alasan Pemerintah Pungut PPN Sembako dan Sekolah", *CNN Indonesia*, June 14, 2021, accessed from <https://www.cnnindonesia.com/ekonomi/20210614101335-532-653968/djp-buka-3-alasan-government-pungut-ppn-sembako-dan-school>.

¹⁴ Central Bureau of Statistics, "Realisasi Pendapatan Negara (Milyar Rupiah), 2019-2021", *BPS*, 2021, accessed from <https://www.bps.go.id/indicator/13/1070/1/realisasi-pendapatan-negara.html>.

metropolitan cities. For example, in one area the price of one kilogram of white sugar is fifteen thousand rupiahs, it is considered cheap, but in other areas the price is not necessarily in the cheap category.

The plan to impose VAT on basic necessities is also caused by the too low VAT rate. The VAT rate in Indonesia, which is set at 10%, is still far behind the implementation of taxes in other countries. In fact, some countries also implement a Goods and Services Tax. This is of course different from the application of VAT in Indonesia on taxable objects. Indonesia spoils its people too much with the application of VAT which is still low, while its society consists of many social classes which are differentiated based on finances or monthly income. Currently, the upper or middle class people are accustomed to high consumption styles or excessive styles. While, the lower or lower middle-class people are also accustomed to consumption patterns that are consumptive in nature because the more the times develop, the more needs are desired.

The reasons above are considered to continue to encourage the implementation of the latest policy on value added tax on basic goods. The implementation of this policy is expected to restore the stability of the national economy so that all people can feel the welfare of life in uncertain times, namely the Covid-19 pandemic. This policy is also expected to increase state revenue because it is known that state financial revenues from the taxation sector almost dominate half of state financial revenues in general. In addition, the implementation of a value added tax on basic goods can increase export activities and equal distribution of value added tax on tax objects with high potential.¹⁵The application of taxes in Indonesia is considered to be still lacking in areas that have the potential to improve the national economy. Therefore, the government through the ministry of finance as soon as possible to plan and implement a value added tax on basic necessities.

Basic goods are very important for the people of Indonesia because of their benefits that can be used as basic materials to carry out daily activities, such as consumption and production. Basic goods are always needed by the community as a form of fulfilling primary needs that are endless. Because of its very important nature, people will inevitably buy it, whether the price is rising or falling. In addition, if the policy of imposing a value added tax on basic goods is implemented and people always buy it, this will have a positive impact on increasing the country's economic income. Thus, this policy is like an

¹⁵Hartanti, Dwiyatmoko Pujiwidodo, and Devi Angel Nikita Sianturi, "Pengaruh Pertambahan Nilai terhadap Penerimaan Pajak", *Sikap Journal*, Volume 3 Number 1, 2018, p. 65.

extraordinary opportunity for the government to be able to restore the national economic sector.

Protection of the Community's Right to Justice in the Imposition of VAT on Basic Needs

One source of national financial revenue is from taxation, especially value added tax which dominates state revenue. Taxes including value added tax are a form of contribution of every taxpayer, both individuals and entities, to the state for the purpose of national development. This is in accordance with the provisions of Article 23 paragraph (2) in the 1945 Constitution of the Republic of Indonesia that the results of tax collection will be used to meet the needs of the state for the welfare of the people at large.¹⁶ The proceeds from the value added tax will be used to pay the costs incurred by the state for the developments carried out, such as the construction of paved roads, toll roads. Then, the results of this value added tax are also used to implement policies in the economic and social sectors where tax policy can change every year, such as the government's new policy discourse on the imposition of value added tax on basic goods.¹⁷

The new policy plan from the government related to the imposition of a value added tax on basic goods is a new alternative to encourage the stability of the national economy. As stated by the Minister of Finance of the Republic of Indonesia that not all types of basic goods can be subject to value added tax. Types of basic necessities or those sold in traditional markets are not subject to value added tax. Types of basic necessities subject to value added tax are premium types of basic necessities,¹⁸ such as premium rice, premium sugar, premium oil, premium meat, and so on. Premium types of basic necessities with ordinary types of course have different quality. Premium basic necessities undergo a series of production processes at the factory and can be said to be more guaranteed in quality.

This latest policy relates to the theory stated by Roscoe Pound that law is a tool of social engineering. Law has a vision as an instrument of social engineering to respond to social and legal changes as well as the challenges of the world globally. Law as a social engineering medium has a close relationship with social substance in which the preparation

¹⁶ Republic of Indonesia, the 1945 Constitution of the Republic of Indonesia.

¹⁷ Andromedha Daud, Harijanto Sabijono, and Sonny Pangerapan, "Analisis Penerapan Pajak Pertambahan Nilai pada PT. Nenggapratama Internusantara", *Journal of Accounting Research Going Concern*, Volume 13 Number 2, 2018, p. 78.

¹⁸ Dea Davina, "Isu PPN Sembako, Sri Mulyani: Yang Kena Pajak Sembako Jenis Premium", *Kompas*, 15 June 2021, accessed from <https://www.kompas.tv/article/183813/isu-ppn-sembako-sri-mulyani-yang-kena-pajak-sembako-tipe-premium>.

of provisions or rules must also be based on changes that occur in society.¹⁹The COVID-19 pandemic has a close relationship with law as a means of social engineering because to deal with this urgent situation, the Indonesian government makes or prepares new laws or policies so that Indonesia's economic growth is not hampered. In addition, by looking at the urgency that exists, the Indonesian government hopes that this new policy can return the economy to normal again and domestic industries can run again as they should.

With regard to social engineering theory, the Indonesian government makes the goal of economic development during the COVID-19 pandemic as the reason behind the urgency of determining the provisions for collecting value added tax on premium basic necessities. This urgency can actually be understood by looking at the fact that the basic goods subject to value added tax are only premium types. However, this policy remains unsettling to the public seeing the COVID-19 pandemic which has not yet subsided in Indonesia. The public is worried that this new policy will be the first step in getting used to taxable goods, so that a period of time, non-premium basic necessities will also be subject to this value added tax. Other than that, there is concern that the government will not take into account the uncertain economic conditions of the Indonesian people even for the next few years and then continue to apply value-added tax for any type of staple food.

The policy of the minister of finance in imposing a value added tax on premium-type basic necessities must contain aspects of legal certainty, justice, and expediency, this is as stated by Gustav Radbruch.²⁰ These aspects are very important related to the substance of the law or the substance of a policy that can provide legal protection for the people of Indonesia. Aspects of legal certainty can be realized by establishing this policy while still paying attention to conditions or things that actually happen. The law must be able to provide legal certainty to the community as an implementation of this policy must be able to provide legal certainty. Then, the community will benefit from this policy in the form of equitable justice in the fulfillment of basic needs regardless of the division of economic and social class as the government takes benefits for the national economy.

The imposition of taxes on premium basic necessities must take into account the rights of the community to continue to get justice as it is known that the average income received by each person and region is different, where in Indonesia itself there are gaps related to this. Premium types of basic necessities are usually purchased by the upper or

¹⁹R. Michael Feener, *Shari'a and Social Engineering, the Implementation of Islamic Law in Contemporary Aceh, Indonesia*, Oxford University Press, Oxford, 2013, p. 2-4.

²⁰Nabitatus Sa'adah, "Kebijakan Pengampunan Pajak (Tax Amnesty) berdasarkan Keadilan yang Mendukung Iklim Investasi Indonesia", *Journal of Legal Problems*, Volume 46 Number 2, 2017, p. 185-186.

middle class people so that people with high incomes will not be too bothered to buy them considering that the fulfillment of these goods is prioritized. On the other hand, people from the lower or lower middle class will not object too much to the income they get to buy primary needs because they are not subject to a value added tax on it.

Aspects of legal certainty, justice, and expediency have a close relationship because justice reflects legal certainty. However, expediency and justice are expected to take precedence over legal certainty because with the consideration that if a policy has fulfilled the elements of justice and expediency, then legal certainty is guaranteed.²¹ If these three aspects have been met in the process of making or formulating a policy, the community should not feel further worried because considerations regarding income differences should have been discussed by the parties making the policy. In addition, if these three aspects are met, it will be able to realize social welfare for the community.

CONCLUSION

The policy of the Indonesian government through the ministry of finance to plan the imposition of a value added tax on premium basic necessities must provide justice to all levels of society. The community is expected to be able to feel the government's efforts in realizing justice for the community, both the lower, middle and upper classes. In addition, the urgency of this new government policy is expected to restore the country's economy and increase state financial income from the taxation sector, especially value added tax. The results of this state revenue are used for national development which during this pandemic period was disrupted. From the existence of national scale development, industries that provide employment opportunities can operate or carry out the production process again so that they can increase people's income. Thus, if the new policy from the government has fulfilled the balance between the social, economic, and legal fields, it can be enforced while still upholding the rights of the people to social justice.

²¹Hasaziduhu Moho, "Penegakan Hukum di Indonesia menurut Aspek Kepastian Hukum, Keadilan, dan Kemanfaatan", *Journal of Warta*, Volume 59, 2019, p. 7-10.

REFERENCES

- Antara. (June, 2021). "Sembako Kena PPN: 'Tidak Cerminkan Keadilan' Bahan Kebutuhan Pokok Dikenai Pajak, Beli Mobil Baru Dapat Relaksasi", *BBC Indonesia*, June 11, 2021, accessed from <https://www.bbc.com/indonesia/indonesia-57430689>.
- Arikunto, S. (1993). *Prosedur Penelitian Suatu Pendekatan*. Jakarta: Rineka Cipta.
- Badan Pusat Statistik. (2021). "Realisasi Pendapatan Negara (Milyar Rupiah), 2019-2021", *BPS*, 2021, accessed from <https://www.bps.go.id/indicator/13/1070/1/realisasi-pendapatan-negara.html>.
- CNN Indonesia. (June, 2021). "DJP Buka 3 Alasan Pemerintah Pungut PPN Sembako dan Sekolah", *CNN Indonesia*, June 14, 2021, accessed from <https://www.cnnindonesia.com/ekonomi/20210614101335-532-653968/djp-buka-3-alasan-pemerintah-pungut-ppn-sembako-dan-sekolah>.
- Daud, A., Sabijono, H., and Pangerapan, S. (2018). Analisis Penerapan Pajak Pertambahan Nilai pada PT. Nenggapratama Internusantara. *Journal of Riset Akuntansi Going Concern*, 13(2), 78.
- Davina, D. (June, 2021). "Isu PPN Sembako, Sri Mulyani: Yang Kena Pajak Sembako Jenis Premium", *Kompas*, June 15, 2021, accessed from <https://www.kompas.tv/article/183813/isu-ppn-sembako-sri-mulyani-yang-kena-pajak-sembako-jenis-premium>.
- Feener, R. M. (2013). *Shari'a and Social Engineering, the Implementation of Islamic Law in Contemporary Aceh, Indonesia*. Oxford: Oxford University Press.
- Guba, O. G. and Lincoln Y. S. (1994). *Handbooks of Qualitative Research*. London: Sage Publication.
- Hartanti, Pujiwidodo, D., and Sianturi, D. A. N. (2018). Pengaruh Pertambahan Nilai terhadap Penerimaan Pajak. *Sikap Journal*, 3(1), 65.
- Indrawati, B. (2020). Tantangan dan Peluang Pendidikan Tinggi dalam Masa dan Pasca Pandemi Covid-19. *Journal of Scientific Studies, Special Edition*(1), 46.
- Ishaq. (2017). *Metode Penelitian Hukum dan Penulisan Skripsi, Tesis, serta Disertasi*. Bandung: Alfabeta.
- Moho, H. (2019). Penegakan Hukum di Indonesia menurut Aspek Kepastian Hukum, Keadilan, dan Kemanfaatan. *Journal of Warta*, 59, 7-10.
- Moleong, L. J. (2008). *Metodologi Penelitian Kualitatif*. Bandung: Remaja Rosdakarya.
- Mustaqiem. (2014). *Perpajakan dalam Konteks Teori dan Hukum Pajak di Indonesia*. Yogyakarta: Buku Litera.
- Pradoko, A. M. S. (2017). *Paradigma Metode Penelitian Kualitatif*. Yogyakarta: UNY Press.
- Pramanik, N. D. (2020). Dampak Bantuan Paket Sembako dan Bantuan Langsung Tunai terhadap Kelangsungan Hidup Masyarakat Padalarang pada Masa Pandemi Covid 19. *Intellectiva: Journal of Economics, Social and Humanities*, 1(12), 114.
- Republic of Indonesia. (1945). *1945 Constitution of the Republic of Indonesia*.
- Republic of Indonesia. (2009). *Law of the Republic of Indonesia Number 42 of 2009 concerning the Third Amendment to Law Number 8 of 1988 concerning Value Added Tax on Goods*

and Services and Sales Tax on Luxury Goods. State Gazette of the Republic of Indonesia of 2009 Number 150, Supplement to the State Gazette of the Republic of Indonesia Number 5069.

Sa'adah, N. (2017). Kebijakan Pengampunan Pajak (Tax Amnesty) berdasarkan Keadilan yang Mendukung Iklim Investasi Indonesia. *Journal of Legal Problems*, 46(2), 185-186.

Sembiring, L. J. (June, 2021). "Orang Kaya Dapat Insentif Beli Mobil, Si Miskin Dibebani PPN", *CNBC Indonesia*, June 9, 2021, accessed from <https://www.cnbcindonesia.com/news/20210609122506-4-251726/orang-kaya-dapat-insentif-beli-mobil-si-miskin-dibebani-ppn>.