

Volume: 2  
Number: 2  
Page: 49 - 61

**Article History:**

Received: 2023-08-10  
Revised: 2023-09-03  
Accepted: 2023-10-15



**EVALUATION OF THE APPLICATION OF SALES TAX INCENTIVES ON LUXURY GOODS TO MOTOR VEHICLE SALES DURING THE COVID-19 PANDEMIC AT PT HASJRAT ABADI MANADO TENDEAN BRANCH**

**William R. UMBOH<sup>1</sup>, Harijanto SABIJONO<sup>2</sup>, I Gede SUWETJA<sup>3</sup>**

<sup>1,2,3</sup>Department of Accounting, Faculty of Economics and Business, Sam Ratulangi University

Corresponding author: William R. Umboh

E-mail: [umboh.william@gmail.com](mailto:umboh.william@gmail.com)

**Abstract:**

The Sales Tax on Luxury Goods incentive is a policy implemented by the Government which is a stimulus for the community's economy to increase and help restore the country's economy. This study aims to determine whether applying Sales Tax incentives on Luxury Goods on Motor Vehicles during the COVID-19 Pandemic affects Motor Vehicle Sales at PT Hasjrat Abadi Manado Tendea Branch. This research is descriptive qualitative research with the data used as primary data obtained from sources or informants. The results showed that the Sales Tax Incentive on Luxury Goods affects Motor Vehicle Sales at PT Hasjrat Abadi Manado Tendea Branch. This can be seen in the percentage increase in Motor Vehicle Sales of 112% for the first, 30% for the second, and 49% for the third period. Based on the data and discussion, a conclusion can be obtained that applying Sales Tax incentives on Luxury Goods during the COVID-19 period at PT Hasjrat Abadi Manado Tendea Branch is by applicable regulations and provisions.

**Keywords:** Sales Tax Incentives on Luxury Goods, Motor Vehicle Sales

Cite this as: UMBOH., W., R., SABIJONO., H., SUWETJA., I., G. (2023). "Evaluation of the Application of Sales Tax Incentives on Luxury Goods to Motor Vehicle Sales During the Covid-19 Pandemic at PT Hasjrat Abadi Manado Tendea Branch." *Journal of Governance, Taxation, and Auditing*, 2 (2), 49 - 61.

**INTRODUCTION**

Indonesia is one of the developing countries with one goal of advancing public welfare. The Government has made various efforts to achieve this goal, including by carrying out planned infrastructure development in various fields of society. In order to realize these goals, the Government needs funds that are certainly not small. The primary source of state revenue is Tax. Taxes have a significant role in financing state expenditures and infrastructure development to achieve the state's goal of people's welfare. Taxes generate revenue that is used to fund various developments from the center to the regions and finance the budgets for education, health, and other sectors related to the general welfare of the people. Therefore, the role of taxes for the state is vital in supporting the running of the Government.

In Indonesia, various types of taxes are enforced to increase state revenue. Based on the type of Tax is classified into 2, namely direct Tax and indirect Tax. One type of Tax that is a source of state revenue is the Sales Tax on Luxury Goods. Sales Tax on Luxury Goods, or PPnBM, is a government levy imposed on every sales transaction of goods classified as Luxury carried out by every individual taxpayer or corporate taxpayer within the territory of Indonesia.

However, the COVID-19 pandemic has thrown the world government into chaos, causing many sectors to be hampered, ranging from the economy and socio-politics to the health sector,

overwhelmed in dealing with the impact of this pandemic. However, over time, some sectors, especially the economic sector, began to recover slowly.

The sustainability of the economic recovery trend in 2021 is getting stronger. Various indicators confirm this recovery trend. Since the end of January 2021, additional COVID-19 cases have experienced a sharp decline, in line with the increasingly massive vaccination program. Community activities monitored through Google Mobility since the end of January 2021 have continued to increase. Manufacturing PMI, export-import, and public spending activities have also increased. The OECD Economic Outlook, Interim Report March 2021 upwardly revised Indonesia's economic growth projection to 4.9% or higher than the previous prediction of only 4%. This momentum needs to be encouraged so that the rhythm of economic recovery can be accelerated.

Various National Economic Recovery (PEN) Programs are strengthened as essential policy instruments for handling the pandemic, continuing the protection of the poor and vulnerable, and supporting businesses in the process of jump-starting economic activity and creating jobs. The Government sees that demand-side stimulus for the middle class as an excellent opportunity to boost public consumption. This is considering that the potential purchasing power of the upper middle class during the pandemic is still high, as indicated by the increasing value of savings in banks.

The Government stimulates middle-class consumption in the form of tax discounts (PPnBM borne by the Government) through Minister of Finance Regulation Number 031/PMK.010/2021 concerning Sales Tax on Luxury Goods on the Delivery of Taxable Goods that are classified as Luxury in the Form of Certain Motor Vehicles borne by the Government for the 2021 fiscal year which was passed on March 31, 2021 which was then updated with Minister of Finance Regulation Number 120/PMK.010/2021 concerning Sales Tax on Luxury Goods on the Delivery of Taxable Goods that are classified as Luxury in the Form of Certain Motor Vehicles Covered by the Government for the 2021 Fiscal Year which was passed on September 13, 2021 and then updated again with Minister of Finance Regulation Number 005/PMK.010/2022 concerning Sales Tax on Luxury Goods on the Delivery of Taxable Goods that are classified as Luxury in the Form of Certain Motor Vehicles Covered by the Government for the 2022 Fiscal Year which was passed on February 2, 2022. This enactment certainly significantly impacts the sales of motor vehicles, whose types are by the types of motor vehicles specified in the Minister of Finance Regulation on Sales Tax incentives on Luxury Goods.

**Research Objectives.** This study aims to determine the application of Sales Tax on Luxury Goods incentives for Motor Vehicle Sales during the COVID-19 Pandemic at PT Hasrat Abadi Manado Tendea Branch per the Minister of Finance Regulations Number 031/PMK.010/2021, 120/PMK.010/2021, and 005/PMK.010/2022.

**Accounting.** According to Weygandt, Kimmel, and Kieso (2018: 30), Accounting is an information system that identifies, records and communicates economic events from an organization for interested parties.

**Tax Accounting.** According to Siswanto and Tarmidi (2019: 3), tax accounting is a process of recording, classifying, and summarizing other financial transactions with tax obligations and ending with the preparation of financial reports (financial position/balance sheet reports and fiscal profit / (loss) reports) by the relevant tax financial regulations as the basis for making annual notification letters.

**Tax.** Based on Law Number 7 of 2021 concerning Harmonization of Tax Regulations, Tax is a mandatory contribution to the state owed by individuals or entities that are compelling based on the Law, with no direct reward and used for state purposes for the greatest prosperity of the people.

**Tax Function.** According to Mardiasmo (2019: 4) in his book entitled "Taxation," it is stated that there are several tax functions, namely

1. Budget Function (Budgetair)  
Taxes function as one of the sources of funds for the Government to finance its expenditures.
2. Regulating Function (Regularend)  
Taxes function as a tool to regulate or implement government policies in the social and economic fields.
3. Stability Function  
With taxes, the Government has the funds to carry out policies related to price stability so that inflation can be controlled. This can be done, among others, by regulating the circulation of money in society, collecting taxes, and effectively and efficiently using taxes.
4. Income Redistribution Function  
Taxes that the state has collected will be used to finance all public interests, including to finance development to open up employment opportunities and increase people's income.

**Tax Grouping.** According to Mardiasmo (2019: 8), various types of taxes can be grouped into three, namely:

1. By Category
  - a. Direct Tax is a tax that must be borne by the taxpayer himself and cannot be charged or delegated to others. For example, Income Tax.
  - b. Indirect taxes can ultimately be charged or delegated to other people. For example: Value Added Tax.
2. By nature
  - a. Subjective Tax is a tax that is based or based on its subject; in this sense, it is to pay attention to the taxpayer's circumstances. For example, Income Tax.
  - b. An objective tax is based on its object, regardless of the taxpayer's circumstances. For example: Value Added Tax and Sales Tax on Luxury Goods.
3. By Collection Agency
  - a. Central Taxes are taxes levied by the central Government and used to finance the country's households. Example: Income Tax, Added Tax, and Sales Tax on Luxury Goods, Land and Building Tax, and Stamp Duty.
  - b. Local Taxes are levied by local governments and used to finance local households. For example, Motor Vehicle Tax, Land and Building Tax for Urban and Rural sectors (PBB P2).

**Value Added Tax.** According to Mardiasmo (2019: 351), Value Added Tax is a tax on the consumption of taxable goods and taxable services in the customs area imposed in stages in each production and distribution channel. The imposition of Value Added Tax is strongly influenced by the development of business transactions and public consumption patterns, which are the object of Value Added Tax.

**Sales Tax on Luxury Goods.** According to Law No. 42/2009 on Value Added Tax and Sales Tax on Luxury Goods as amended by Law No. 7/2021 on Harmonization of Tax Regulations, Sales Tax on Luxury Goods is a tax imposed on goods classified as Luxury produced by producers (entrepreneurs) to produce or import such goods in their business or work activities.

**Minister of Finance Regulation Number 031/PMK.010/2021.** Regulations governing Sales Tax on Luxury Goods on the Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motor Vehicles Covered by the Government for the 2021 Fiscal Year, which was approved on March 31, 2021, the types of vehicles facilitated for the 2021 fiscal year are as follows:

1. A sedan or station wagon motor vehicle with a spark ignition or compression ignition (diesel or semi-diesel) motor with a cylinder capacity of up to 1,500 (one thousand five hundred) cc;

2. Motor vehicles for the transportation of less than 10 (ten) persons, including the driver, other than sedans and or station wagons, with a spark ignition or compression flame (diesel or semi-diesel) fuel motor with 1 (one) axle drive system (4x2) with a cylinder capacity of up to 1,500 (one thousand five hundred) cc;
3. Motor vehicles for the transportation of less than 10 (ten) persons, including the driver, other than sedans or station wagons, with spark ignition or compression flame (diesel or semi-diesel) combustion motors with 1 (one) drive axle system (4x2) with a cylinder capacity of more than 1,500 (one thousand five hundred) cc up to 2,500 (two thousand five hundred) cc; and
4. Motor vehicles for the transportation of less than 10 (ten) persons, including the driver other than sedans or station wagons, with a spark ignition or compression flame (diesel or semi-diesel) combustion motor with a 2 (two) axle drive system (4x4) with a cylinder capacity of more than 1,500 (one thousand five hundred) cc up to a cylinder capacity of 2,500 (two thousand five hundred) cc.

Certain motor vehicles above must meet the requirements of the amount of local purchase; namely, at least 60% of the components used in producing motor vehicles must be domestically produced. The facilities provided are as follows.

1. For certain types of vehicles, as listed in points a and b, that have met the local purchase requirements, the government-borne STLG is 100% (one hundred percent) of the PPnBM payable for the April 2021 Tax Period until the May 2021 Tax Period; 50% (fifty percent) of the PPnBM payable for the June 2021 Tax Period until the August 2021 Tax Period; 25% (twenty-five percent) of the PPnBM payable for the September 2021 Tax Period until the December 2021 Tax Period.
2. For certain types of vehicles, as listed in point c, that have met the local purchase requirements, the government-borne STLG is 50% of the STLG payable for the April 2021 Tax Period until the August 2021 Tax Period; 25% (twenty-five percent) of the STLG payable for the September 2021 Tax Period until December 2021.
3. For certain types of vehicles, as listed in point d, that have met the local purchase requirements, the government-borne STLG is 25% (twenty-five percent) of the PPnBM payable for the April 2021 Tax Period until the August 2021 Tax Period; 12.5% (twelve points five percent) of the PPnBM payable for the September 2021 Tax Period until the December 2021 Tax Period.

**Minister of Finance Regulation Number 120/PMK.010/2021.** Amendments to the Regulations governing Sales Tax on Luxury Goods on the Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motor Vehicles Covered by the Government for the 2021 Fiscal Year, which was approved on September 13, 2021, namely the facilities provided are:

1. For certain types of vehicles, as stated in points a and b, that have met the local purchase requirements, the government-borne STLG is 100% (one hundred percent) of the PPnBM payable for the April 2021 Tax Period until the May 2021 Tax Period; 100% (fifty percent) of the PPnBM payable for the June 2021 Tax Period until the August 2021 Tax Period; 100% (twenty-five percent) of the PPnBM payable for the September 2021 Tax Period until the December 2021 Tax Period.
2. For certain types of vehicles, as listed in point c, that have met the local purchase requirements, the government-borne STLG is 50% of the STLG payable for the April 2021 Tax Period until the August 2021 Tax Period; 50% (twenty-five percent) of the STLG payable for the September 2021 Tax Period until December 2021.
3. For certain types of vehicles, as listed in point d, that have met the local purchase requirements, the government-borne STLG is 25% (twenty-five percent) of the PPnBM payable for the April

2021 Tax Period until the August 2021 Tax Period; 25% (twelve points five percent) of the PPnBM payable for the September 2021 Tax Period until the December 2021 Tax Period.

**Minister of Finance Regulation Number 120/PMK.010/2021.** The Regulation on Sales Tax on Luxury Goods on the Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motor Vehicles Covered by the Government for Fiscal Year 2022, which was approved on February 2, 2022, with changes in the types of vehicles facilitated for fiscal year 2022, is as follows.

1. Motor vehicles included in the energy-efficient and affordable 4 (four) wheel motor vehicle program with :
  - a. A spark ignition motor with a fuel oil consumption of at least 20 (twenty) kilometers per liter or a CO2 emission level of up to 120 (one hundred twenty) grams per kilometer for a cylinder capacity of up to 1,200 (one thousand two hundred) cc; or
  - b. Compression-ignition combustion motors in the form of diesel or semi-diesel with fuel oil consumption of at least 21.8 (twenty-one point eight) kilometers per liter or CO2 emission levels of up to 120 (one hundred twenty) grams per kilometer for all cylinder fill capacities up to 1,500 (one thousand five hundred) cc.
2. Motorized vehicles for the transportation of less than 10 (ten) persons, including the driver, for all cylinder capacities up to 1,500 (one thousand five hundred) cc with :
  - a. A spark ignition motor with fuel oil consumption of more than 15.5 (fifteen point five) kilometers per liter or CO2 emission rate of less than 150 (one hundred fifty) grams per kilometer or
  - b. Compression-ignition combustion motors in the form of diesel or semi-diesel with fuel oil consumption of more than 17.5 (seventeen point five) kilometers per liter or CO2 emission levels of less than 150 (one hundred and fifty) grams per kilometer.

Certain motor vehicles above must meet the requirements of the amount of local purchase; namely, at least 80% of the components used in producing motor vehicles must be domestically produced. The amount sales price (on the road price) is at most Rp 200,000.000.00 (two hundred million rupiah) for energy-efficient and affordable 4 (four) wheeled motor vehicles or at least Rp 200,000,00.00 (two hundred million rupiah) and at most Rp 250,000,000.00 (two hundred and fifty million rupiah) for motorized vehicles for transportation of people with less than 10 (ten) people including the driver for all cylinder capacity up to 1,500 (one thousand five hundred) cc. For the facilities provided are for the types of vehicles listed in points a and b that have met the local purchase requirements, the PPnBM borne by the Government is :

1. 100% (one hundred percent) of the PPnBM payable for the January 2022 Tax Period until the March 2022 Tax Period;
2. 66 2/3% (sixty-six two per three percent) of the PPnBM payable for the April 2022 Tax Period until the June 2022 Tax Period;
3. 33 1/3% (thirty-three and one-third percent) of the PPnBM payable for the July 2022 Tax Period until the September 2022 Tax Period.

**Previous Research.** Research by Idzihar, Wahyudi, Firmansyah, and Wijaya (2022) aims to evaluate the sales tax facility policy on luxury goods borne by the Government on motor vehicles in Indonesia and its overall impact on the Indonesian economy. The Government's implementation of sales tax incentives on luxury goods for motor vehicles has proven to significantly improve performance for the automotive industry and increase total state revenue, thanks to PPnBM DTP.

Research by Hasibullah, Mursalim, and Su'un (2020) aims to find out the influence of VAT, PPnBM, and PKB on Progressive Rates of the Purchasing Power of Four-Wheeled Motor Vehicle Consumers in Makassar because the results of research by previous researchers show inconsistent

results. The results showed that through data analysis techniques, namely multiple linear regression analysis, the results of this study were that the imposition of VAT did not affect consumer purchasing power, PPnBM had a significant positive effect, and PKB progressive tariffs had a positive effect on the purchasing power of four-wheeled motorized vehicle consumers.

Michael's research (2022) aims to determine how much influence the Sales Tax on Luxury Goods (PPnBM) 0% has on the Sales Volume of the Covid-19 Pandemic at PT Astra Internasional Tbk Pancing Medan Branch... The results of the study indicate that 0% STLG affects sales volume. PT Astra Internasional Tbk Medan has also implemented a policy on 0% STLG, which impacts increasing the company's profits.

## METHODS

**Research Approach.** This research uses a qualitative method with a descriptive approach.

**Place and Time of Research.** This research was conducted at PT Hasjrat Abadi Manado Tendea Branch, which is located at Jalan Piere Tendea, North Sario Village, Sario District, Manado City, North Sulawesi Province, and this research was conducted from February 2023 to April 2023.

**Types, Sources, and Methods of Data Collection.** The type of data in this study is qualitative data. The data source used in this research is primary data. Interviews and documentation were carried out as the data collection method in this study.

**Analysis Process.** The analysis process used in this research is as follows:

Researchers collected data obtained using interviews. The interview process was conducted with the Head of the General Section and the Sales Section of PT Hasjrat Abadi Manado Tendea Branch regarding the Implementation of Sales Tax Incentives on Luxury Goods on Motor Vehicle Sales. Data is also obtained using document studies. The documents in question are sales data obtained from the Head of Administration at PT Hasjrat Abadi Manado Tendea Branch.

The researcher processed data on the Imposition of Sales Tax on Luxury Goods on Motor Vehicle Sales. Researchers processed the data manually.

After that, the researcher will analyze the Application of Sales Tax Incentives on Luxury Goods on Motor Vehicles at PT Hasjrat Abadi Manado Tendea Branch and provide suggestions based on the results of the researcher's analysis.

The researcher then concludes the results of the research conducted.

## RESULT AND DISCUSSION

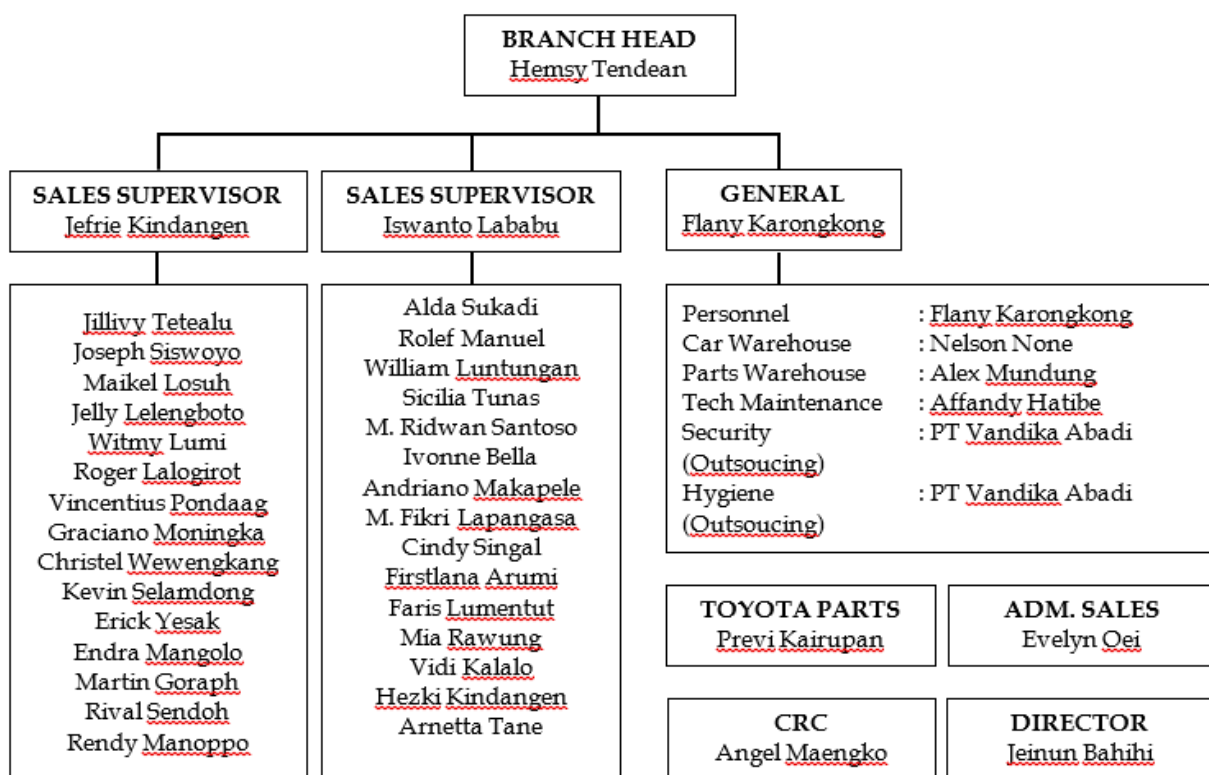
PT Hasjrat Abadi is a private company in Manado engaged in general trading. PT Hasjrat Abadi was formerly CV Hasjrat Abadi, established on July 31, 1952, and was located in Jakarta with Sie Kwan Djien, notary No. 12 of 1952. PT Hasjrat Abadi, in 1956, initially sold building materials in the form of cement, iron, plywood, and others.

After the development of the economy and technology engaged in broader trade, the demand for goods from consumers to fulfill their increasing lives. CV Hasjrat Abadi opened a branch in Manado City to serve the needs of the community, especially four-wheeled vehicles with the "TOYOTA" brand based on Notary Deed No. 09 Calaca Manado, with the decision of the Minister of Justice of the Republic of Indonesia dated November 2, 1981 No. 5/43/13.

Furthermore, due to the large number of consumers and public attention, especially on the Toyota brand four-wheeled motorized vehicles and the expanding range of the company's business, as a further stage towards more advanced responsibility for the sponsored brand, as well as the need for better capital preparation and a stable organizational structure, the CV Hasjrat Abadi business became a company (PT).

### Vision and Mission of PT Hasjrat Abadi

1. Vision: "To be the leading automotive distributor company in Indonesia, especially in Eastern Indonesia, with the best service."
2. Mission:
  - a. Conduct business activities in a transparent and accountable manner.
  - b. Improve good relations and mutual trust with principals, employees, dealers, and suppliers.
  - c. Creating customer satisfaction through excellent sales and after-sales services
  - d. Conduct business expansion and development
  - e. Valuing individual ability without neglecting teamwork
  - f. Always contribute to economic and social development



Source: PT Hasjrat Abadi Manado Tendea Branch

**Figure 1.** Organizational Structure Chart of PT Hasjrat Abadi Manado Tendea Branch

### Employment Duties, Authorities, and Responsibilities

1. Administration and Finance Section
  - a. Supervise the day-to-day functioning of staff and ensure productivity with work quality inspections;
  - b. Conduct job interviews and sometimes select candidates and then train them if necessary to ensure all work is in sync with agency standards, budgets, and regulations;
  - c. Assist and support the new employee by educating and training the new employee, giving him/her an idea of his/her special responsibilities, and communicating the terms and conditions of employment. Help them fully introduce the new employee to the institution;
  - d. Manage and organize payroll and will then ensure the accuracy, timing, and efficiency of employee payroll distribution;

- e. Engage in the essential work of the institution, such as planning, organizing, and managing various activities;
  - f. Handles various activities with great care and, through his observations, is responsible for making crucial recommendations to management and also handles specific activities within the company;
  - g. Organize and make company financial reports;
  - h. In charge of planning and forecasting several aspects of the company, including the general financial planning of the company;
  - i. Make employee payroll;
  - j. Create budget preparation administration;
  - k. Depositing and withdrawing money at the Bank;
  - l. Research and consult on money expenditure requests;
  - m. Carry out other tasks according to the instructions and directions of superiors;
  - n. Carry out the administration of budget implementation.
2. Transportation Section
    - a. Direct and coordinate the handing over and warehousing of products in production areas and ports, as well as in buffer warehouses/silos, to ensure the efficient and adequate supply of products to the market;
    - b. Manage, coordinate, and control product transportation activities, both by land and sea, as well as port operations and maintenance, to ensure product delivery and availability at the destination efficiently, safely, on time, and in the right amount;
    - c. Coordinate, evaluate, and control the planning and development of integrated distribution and transportation systems, including cooperation with external parties, to ensure the implementation of an efficient and effective system in delivering products to users;
    - d. Provide input to the leadership and related work units based on analysis and evaluation of distribution and transportation to improve company performance and future development by the company plan.
  3. Trade and Services Unit
    - a. Maintain and increase sales volume;
    - b. Setting up new client leads;
    - c. Analyze client financial data to value client investments;
    - d. Recommend suitable and profitable investment strategies for clients;
    - e. Establish good communication with customers;
    - f. Good quantitative skills;
    - g. Retain existing customers;
    - h. Ensure the achievement of sales targets;
    - i. Create company sales reports;
    - j. Report the company's sales activities to superiors
  4. Construction and Production Section
    - a. Create production process plans and schedules;
    - b. Supervise the production process so that the quality, quantity, and time are to the plans that have been made;
    - c. Responsible for managing warehouse management so that there is no excess or shortage of inventory of raw materials, auxiliary materials, and finished products in the warehouse;
    - d. Responsible for organizing tool management so that production facilities function correctly and operate smoothly;
    - e. Make regular reports on the activities of his/her section;



- f. Responsible for improving the skills and expertise of employees under his/her responsibility;
- g. Provide assessments and sanctions if employees under their responsibility make mistakes and violations;
- h. Innovate in production work and provide input to the company related to the production department.

**Four-wheeled Motor Vehicle Sales Data**

**Table 1.** Sales of four-wheeled motorized vehicles PT Hasjrat Abadi Manado, Tendea Branch

Vehicle Type	July 2020 - March 2021	April 2021 - December 2021	January 2022 - March 2022	April 2022 - June 2022	July 2022 - September 2022
AGYA (All-Type)	46	63	34	14	9
ALPHARD (All-Type)	1	1	2	0	0
AVANZA (All-Type)	69	149	43	23	30
CALYA (All-Type)	82	90	21	39	41
C-HR (All-Type)	1	0	0	0	0
COROLLA CROSS (All-Type)	2	3	1	2	0
DYNA (All-Type)	3	9	1	2	0
FORTUNER (All-Type)	19	66	13	12	9
HIACE (All-Type)	2	10	2	0	0
HILUX (All-Type)	30	29	9	13	11
INNOVA (All-Type)	36	48	15	21	15
RUSH (All-Type)	94	146	40	21	31
YARIS (All-Type)	3	6	3	1	0
RAIZE (All-Type)	0	54	22	11	19
VOXY (All-Type)	0	2	0	0	0
CAMRY (All-Type)	0	0	0	1	0
SIENTA (All-Type)	0	0	0	0	1
<b>TOTAL</b>	<b>388</b>	<b>676</b>	<b>206</b>	<b>160</b>	<b>166</b>

Source: Sales Data of PT Hasjrat Abadi Manado Tendea Branch

The results of interviews with Sales Supervisors found that the application of Sales Tax incentives on Luxury Goods received a positive response from consumers, with the application of this discount making consumers more interested in buying motorized vehicles at PT Hasjrat Abadi Tendea Branch because the price of motorized vehicle units fell due to the discount.

**Table 2.** Recap of Sales of Certain Four-Wheeled Motorized Vehicles at PT Hasjrat Abadi Manado Tendea Branch

Vehicle Type	Before Incentives	After Incentives PMK No. 31/PMK.01 0/2021 & 120/PMK.0 10/2021	After Incentives PMK No. 5/PMK.010/2022

	July 2020 - March 2021	April 2021 - December 2021	January 2022 - March 2022	April 2022 - June 2022	July 2022 - September 2022	TOTAL
AVANZA	69	149	43	23	30	96
INNOVA	36	48	15	21	15	51
FORTUNER	19	66	13	12	9	34
YARIS	3	6	3	1	0	4
RUSH	94	146	40	21	31	92
RAIZE	0	54	22	11	19	52
<b>TOTAL</b>	<b>221</b>	<b>469</b>	<b>136</b>	<b>89</b>	<b>104</b>	<b>329</b>

Source: Processed Data, 2023

Based on the research results, it is found that the sales of motorized vehicles have increased significantly. From July 2020 to March 2021, the total sales of motorized vehicles at PT Hasjrat Abadi Tendea Branch were 221 units of four-wheeled motorized vehicles with various types or types of vehicles that qualify for Sales Tax incentives on Luxury Goods. Then, from April 2021 - December 2021, the total sales of motorized vehicles at PT Hasjrat Abadi Tendea Branch were 469 units with various types or types of vehicles qualified for the incentive. Of course, with the data that has been presented, motor vehicle sales have increased significantly by a percentage of 112% from the previous period.

Then, after being extended by Minister of Finance Regulation Number 5/PMK.010/2022 starting from the period January 2022 to September 2022, the figures show that indeed, during the period April 2021 to December 2021 when compared to the period January 2022 to September 2022, it decreased by a percentage of 30%. However, regardless of this figure, the application of the STLG incentive in the period January 2022 to September 2022, when compared to the period July 2020 to March 2021, where the STLG incentive has not been applied, still increased by a percentage of 49% from the period before the implementation of this STLG incentive.

Implementation of Sales Tax Incentives on Motorized Vehicles at PT Hasjrat Abadi Manado Tendea Branch.

### **Implementation of Sales Tax Incentives on Motor Vehicles at PT Hasjrat Abadi Manado, Tendea Branch.**

**Table 3.** Comparison of Implementation between Minister of Finance Regulations Number 031/PMK.010/2021, 120/PMK.010/2021, and 005/PMK.010/2022 with PT Hasjrat Abadi Manado Tendea Branch

Rule Base	Criteria in the Regulation	PT Hasjrat Abadi Manado Tendea Branch	Description
031/PMK.010/2021	Motor Vehicles sedan or station wagon and transportation of less than ten people with a capacity of 1,500 cc up to 2,500 cc, with a minimum domestic local purchase content of 60% with a percentage of incentives from the Government 100% for the	Based on the results of interviews with Sales Supervisors, it is found that the application of incentives refers to the Minister of Finance Regulation 031 / PMK.010 / 2021, that the classification of types or types of vehicles that fall within the criteria by the rules, has been carried out by	Aligned

	tax period April 2021 to May 2021; 50% for the tax period June 2021 to August 2021, and 25% for the tax period September 2021 to December 2021 tax period	motor vehicle manufacturers before being sent to the <i>Dealer</i> or <i>Showroom</i> . The price of the vehicle has changed to be cheaper than usual.	
120/PMK.010/2021	Motor Vehicles sedan or <i>station wagon</i> and transportation of fewer than ten people with a capacity of 1,500 ccs up to 2,500 ccs, with a minimum domestic local purchase content of 60% with a percentage of incentives from the Government; 100% for the tax period April 2021 to December 2021	Based on the results of interviews with <i>Sales Supervisors</i> , it is found that for the classification of types or types of vehicles that fall within the criteria by the regulations, the motor vehicle manufacturers have carried out before being sent to the <i>Dealer</i> or <i>Showroom</i> , so the price of the vehicle has changed to be cheaper and for production in the period up to December 2021 there are still left in the January period so that there are several vehicles that are still subject to incentives of 100%.	Aligned
005/PMK.010/2022	Motor Vehicles sedan or <i>station wagon</i> and transportation of fewer than ten people with a capacity of 1,500 cc to 2,500 cc, with a minimum domestic local purchase content of 80% with a percentage of incentives from the Government 100% for the tax period January 2022 to March 2022, 66 2/3% for the tax period April 2022 to June 2022, and 33 1/3% for the tax period July 2022 to September 2022.	Based on the results of interviews with <i>Sales Supervisors</i> , it was found that for the classification of types or types of vehicles that fall into the criteria by the rules, the motor vehicle manufacturers have carried out before being sent to the <i>Dealer</i> or <i>Showroom</i> , so the price of the vehicle has changed to be cheaper. However, in the period from April 2022 to September 2022, the price of vehicles entering the <i>Dealer</i> or <i>Showroom</i> began to experience a gradual price increase.	Aligned

Source: Processed Data, 2023

Table 3 shows that the application of Sales Tax incentives on Luxury Goods at PT Hasjrat Abadi Manado Tendean Branch is in accordance with the Minister of Finance Regulations Number 031/PMK.010/2021, 120/PMK.010/2021, and 005/PMK.010/2022, where the application is first imposed on car manufacturers so that PT Hasjrat Abadi Manado Tendean Branch only needs to receive the vehicle at a price that has been subject to Sales Tax incentives on Luxury Goods at the rates listed above.

Based on the results of interviews with sales supervisors, it shows that indeed, with the Sales Tax on Luxury Goods incentive, salespeople, when approaching potential customers to carry out the sales process, using this incentive, often referred to as PPnBM discounts, potential customers

become interested because with the PPnBM discount, the unit price of certain motorized vehicles offered by salespeople becomes cheaper so that sales can be realized and profitable for these consumers so that the Government's goal of increasing the purchasing power of the middle class is fulfilled. This also impacts the sale of certain motorized vehicles at PT Hasjrat Abadi Manado Tendea Branch.

## CONCLUSION

Based on the data and discussion, a conclusion can be obtained that applying Sales Tax incentives on Luxury Goods during the COVID-19 period at PT Hasjrat Abadi Manado Tendea Branch is by applicable regulations and provisions. Sales of certain motorized vehicles have increased sales volume quite significantly, especially when compared to the period before the implementation of the PPnBM incentive, namely the period April 2020 to March 2021 with the period when the PPnBM incentive was implemented using Minister of Finance Regulation Number 31/PMK.010/2021 which was later updated with Minister of Finance Regulation Number 120/PMK.010/2021 during the period April 2021 to December 2021. And then, in the period April 2021 to December 2021 compared to the period January 2022 to September 2022, there was a decrease in the sales volume of certain motorized vehicles. However, these sales can still exceed when compared to the period before the PPnBM incentive. Secondly, the consumer response found by salespeople shows that consumer interest in buying motorized vehicles at PT Hasjrat Abadi Manado Tendea Branch has a positive response because the existence of this PPnBM incentive is a driving factor for consumers to buy motorized vehicles. After all, the price of motorized vehicle units is lower than in the absence of this PPnBM discount. Of course, this shows that the purchasing power of the middle class has increased quite well, so the Government's goal of implementing the Sales Tax on Luxury Goods incentive can be considered successful in boosting the economy of the middle class.

Based on the results of research and discussion at PT Hasjrat Abadi Manado Tendea Branch, the suggestion that the author can provide is that the Sales Tax on Luxury Goods incentive policy can be reapplied by the Government at any time a crisis occurs that has an impact on the economy in the future. This policy can also be a driving force to increase local content in domestic motor vehicle products and make motor vehicle production an environmentally friendly vehicle.

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