COMPREHENSIVE STUDY OF TWELVE PERCENT VALUE ADDED TAX INCREASE IN THE LIGHT OF LEGAL UTILITY THEORY AND HUMANISM COMMUNICATION THEORY

Farida Akbarina[1], Tania Dwika Putri[2],Syamsul Efendi[3], Heppi Syofya[4], Dian Indah Sari[5]
Politeknik Negeri Malang, Indonesia[1]
Universitas Hang Tuah Pekanbaru, Indonesia[2]
Universitas Muhammadiyah Kalianda, Indonesia[3]
Sekolah Tinggi Ilmu Ekonomi Sakti Alam Kerinci, Indonesia[4]
Universitas Bina Sarana Informatika[5]
E-mail*: faridaakbarina@polinema.ac.id

Abstract

This study is a qualitative study with a descriptive approach, namely an approach that describes one by one each main topic used in this article. The data used in this article is secondary data that researchers obtain from credible sources that are commonly used in each study. The data used is analyzed by the stages of data collection, data selection, data reduction, and drawing conclusions with more comprehensive research results below. The result in this article show that the policy of increasing the value added tax to twelve percent which is one of the legal products for luxury goods products can be in line with the objectives of Gustav Radbruch's law, namely justice and benefits if the allocation is correct and can be utilized as well as possible. Increasing the Value Added Tax to twelve percent can increase national income that can be allocated for national development, increasing community welfare, and increasing the human growth index. In the view of humanism communication theory if it is connected to the policy of increasing value added tax to twelve percent, the approach can be in line if only the utilization of the increase can be utilized as well as possible and truly. The increase in value added tax can increase national income significantly. By increasing national income, it can also increase the welfare of society, national development, and improve the quality of human resources.

Keywords: *Tweleve Percent, Value Added Tax, Legal Utility Theory,Humanism Communication Theory*

1. INTRODUCTION

According to Law No. 16 of 2009, Tax is a mandatory contribution to the State owed by individuals or bodies that is mandatory based on the Law, without receiving direct compensation and is used for the needs of the State for the greatest prosperity of the people. So tax is a contribution from the people to the state treasury based on the Law (which is enforced) which can be directly addressed and which is used to pay general expenses. Sumitro in his book Mardiasmo Tax as a contribution from the people to the state treasury based on the law (which can be enforced) without receiving any reciprocal services (counter-performance) that can be directly shown and which is used to pay general expenses (Mardiasmo, 2016). Meanwhile, according to Dr. P. J. A. Andriani, tax is a contribution from the community to the State (which can be enforced) which is owed by the debtor by those who are required to pay it according to general regulations (laws) without receiving any direct reciprocal performance and which is used to finance general expenses related to the State's task of organizing government .

Tax is a contribution from the people to the state treasury based on the law (which can be enforced) without receiving any direct reciprocal services (counter-performance) and which is used to pay for general expenses. Tax from an economic perspective is understood as the transfer of resources from the private sector to the public sector. This understanding provides an illustration that the existence of taxes causes two situations to change. First, the reduced ability of individuals to control resources for the benefit of controlling goods and services. Second, the increase in the state's financial capacity in providing public goods and services which are the needs of the community (Nuril, 2017). From the definition of tax above, it can be concluded that tax is a mandatory levy paid by the people to the state and will be used for the interests of the government and the general public (Patricia, 2021).

Value added tax stipulated by Law No. 2000 is a tax imposed on added value (Value Added) arising from the use of production factors in every company line in preparing, producing, and distributing and trading goods or providing services to consumers. All costs to obtain and maintain profits including capital interest, land rent, wages, and company profits are elements of added value. So added value can be obtained in industrial and trade activities, not obtained from changes in the form or nature of goods. Various definitions of VAT have been put forward by several experts, including the following: 1. "Value Added Tax is a tax imposed on the delivery or import of Taxable Goods or Taxable Services carried out by Taxable Entrepreneurs, and can be imposed multiple times every time there is an increase in value that can be credited when the company makes a purchase of BKP/JKP which is charged from the Tax Collection Base (DPP) (Suandy, 56: 2011). 2. "Value Added Tax (VAT) is a tax that replaces Sales Tax (PPN) because it has a positive character that Sales Tax does not have" (Haula, 65: 2011). 3. "Value Added Tax (PPN) is not a new form of taxation, but is basically a Sales Tax imposed in a different form. Therefore, the Legal Character of Value Added Tax is also an Indirect Tax on General Consumption which is collected with a different system from tax". (Waluyo,9:2011). 4. "Value added tax is also called a tax on domestic consumption which is indirect and objective by individuals or bodies (Purwono,271;2011) 5. Value added tax is a tax imposed on the consumption of Taxable Goods (BKP) or Taxable Services (JKP) carried out within the customs area by Taxable Entrepreneurs (PKP) individuals or bodies (Agoes, 2010). 6. Value added tax is a tax imposed on the consumption of Taxable Goods or Taxable Services within the Customs Area. Individuals, companies, or governments that consume Taxable Goods or Taxable Services are subject to VAT. Basically, every good and service is Taxable Goods or Taxable Services, unless otherwise specified by the VAT Law. Taxable entrepreneurs (PKP) are entrepreneurs who make taxable goods deliveries (BKP) and/or taxable services deliveries (JKP) that are subject to tax based on the 1984 Value Added Tax Law and its amendments. 7. According to the Explanation of Law No. 42 of 2009, "Value Added Tax is a tax on the consumption of goods and services in the Customs Area which is imposed in stages in every production and distribution channel", thus, value added tax is not only imposed on goods, but also on services that comply with the requirements contained in the Taxation Law (Marfuah, 2014).

From the definition, it can be concluded that Value Added Tax (VAT) is a tax imposed on any added value of goods or services in their circulation from producers to consumers or for free. Value Added Tax on package delivery services (generally referred to in tax regulations as expedition services or package packing and delivery services) through expedition companies is subject to a tax of 1% of the contract value (VAT 10% x DPP (10% x contract value)). The characteristics of VAT have several collection properties or characteristics, namely (Budiasih, 2009): 1. VAT as an objective tax This VAT collection is based on its object without considering the circumstances of the taxpayer 2. VAT as an indirect tax This nature explains that economically the VAT burden can be transferred to another party. However, from a legal perspective, the responsibility for paying taxes does not lie with the taxpayer (burden bearer). 3. Multistage tax VAT collection VAT collection is carried out at every link in the production chain or distribution chain from manufacturers, wholesalers, to retailers. 4. VAT is collected using tax invoice evidence Credit method as a method used with the consequence that taxable entrepreneurs must issue tax invoices as evidence of VAT collection. 5. VAT is neutral This neutralization can be formed due to two factors: a. VAT is imposed on the consumption of goods or services b. VAT is collected using the destination principle 6. VAT does not cause double taxation. 7. VAT as a tax on domestic consumption, the delivery of taxable goods or taxable services is carried out for domestic consumption (Setiyani, N. M., Andini, R., & Oemar, 2018).

The Prabowo Subianto and Gibran Rakabumi Raka administrations have increased the Value Added Tax to twelve percent on luxury goods. The policy increase will certainly have direct implications for the community and national income, regardless of whether the implications are positive or negative. Researchers analyze these implications using two theories, namely the theory of utility and the theory of humanism communication.

2. RESEARCH METHOD

Based on the explanation above, it can be concluded that this study aims to comprehensively analyze from the perspective of Gustav Radbruch's legal utility theory regarding the formation of the policy and its implications, both positive and negative, for society (Imam Gunawan, 2014). This study is a qualitative study with a descriptive approach, namely an approach that describes one by one each main topic used in this article (Manzilati, 2017). The data used in this article is secondary data that researchers obtain from credible sources that are commonly used in each study (Jonathan Sarwono, 2016). The data used is analyzed by the stages of data collection, data selection, data reduction, and drawing conclusions with more comprehensive research results below (Jasmin, 2018).

3. RESULTS AND DISCUSSION

3.1 Value-Added Tax

According to Law No. 16 of 2009, Tax is a mandatory contribution to the State owed by individuals or bodies that is mandatory based on the Law, without receiving direct compensation and is used for the needs of the State for the greatest prosperity of the people. So tax is a contribution from the people to the state treasury based on the Law (which is enforced) which can be directly addressed and which is used to pay general expenses. Sumitro in his book Mardiasmo Tax as a contribution from the people to the state treasury based on the law (which can be enforced) without receiving any reciprocal services (counter-performance) that can be directly shown and which is used to pay general expenses (Mardiasmo, 2016). Meanwhile, according to Dr. P. J. A. Andriani, tax is a contribution from the community to the State (which can be enforced) which is owed by the debtor by those who are required to pay it according to general regulations (laws) without receiving any direct reciprocal performance and which is used to finance general expenses related to the State's task of organizing government .

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3.2 Comprehensive Study Of Twelve Percent Value Added Tax Increase In The Light Of Legal Utility Theory and Humanism Communication Theory

Legal Utility Theory

In general, it is interpreted that the theoretical framework is an outline of a design based on opinions expressed as information about an event. In this study, the theory used is the theory of legal objectives. The theory used in this study is the theory of legal objectives. Gustav Radbruch, said that there are three legal objectives, namely benefit, certainty, and justice. In implementing these three legal objectives, the principle of priority must be used (Julyano & Sulistyawan, 2019).

Justice can be prioritized and sacrifice the benefits for the wider community. Gustav Radbruch said that there is a scale of priorities that must be implemented, where the first priority is always justice, then benefits, and finally legal certainty. The law functions as a means of conserving human interests in society. The purpose of the law has targets to be achieved which divide the rights and obligations between each individual in society. The law also provides authority and regulates how to solve legal problems and maintain legal certainty. When associated with the function of law as a protection of human interests, the law has goals and targets to be achieved. The basic purpose of the law is to create an orderly and balanced social order in community life (Hayat, 2015).

Based on the perspective of the theory of legal benefits above, a special thread can be drawn if the policy of increasing the value added tax to twelve percent which is one of the legal products for luxury goods products can be in line with the objectives of Gustav Radbruch's law, namely justice and benefits if the allocation is correct and can be utilized as well as possible. Increasing the Value Added Tax to twelve percent can increase national income that can be allocated for national development, increasing community welfare, and increasing the human growth index.

Humanism Communication Theory

Humanism is considered the third revolution in psychology. The first and second revolutions were psychoanalysis and behaviorism. In behaviorism, humans are just machines formed by the environment, in psychoanalysis humans are influenced by their primitive instincts. In the view of behaviorism, humans become robots without souls, without values. In psychoanalysis, as Freud himself said, we see man as savage beast (Wahidin Saputra, 2011). Both do not respect humans as humans. Both cannot explain the positive and defining aspects of human existence, such as love, creativity, values, meaning, and personal growth. This is what humanistic psychology contains.

Humanistic psychology takes a lot from Neo-Freudian psychoanalysis (actually Anti-Freudian) such as Adler, Jung, Rank, Slekel, Ferenezi; but much more from phenomenology and existentialism. Phenomenology views humans as living in a "life world" that is perceived and interpreted subjectively. Everyone experiences the world in their own way. The realm of each person's experience is different from the realm of other people's experiences. "(Brouwer, 1983) phenomenology greatly influenced the writings of Carl Rogers who can be called the father of humanistic psychology. The humanistic approach is an approach that pays attention to humans.

Not considering it as an object that records a set of knowledge. Humanism emphasizes the importance of preserving human existence, in the sense of helping humans to be more humane, more cultured, as whole humans who develop. Sudjana (2014), states that the humanistic school emphasizes the importance of cognitive and affective targets (objects) in a person and their environmental conditions (Arbi, 2012).

In the view of humanism communication theory if it is connected to the policy of increasing value added tax to twelve percent, the approach can be in line if only the utilization of the increase can be utilized as well as possible and truly. The increase in value added tax can increase national income significantly. By increasing national income, it can also increase the welfare of society, national development, and improve the quality of human resources.

4. CONCLUSION

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