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The Effectiveness of Implementing Tax Incentives for Sales Tax on Luxury Goods in the Manufacturing Industry during the COVID-19 Pandemic (a Case Study in Indonesia) †

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Abstract: This study discusses the analysis of the effectiveness of implementing tax incentives for luxury goods in the manufacturing industry during the COVID-19 pandemic, where the provision of tax incentives for luxury goods is one of the government's concrete efforts to minimize risks that will occur in aspects and fields affected by the pandemic. This incentive is officially granted through the issuance of PMK 20/PMK.010/21, concerning Sales Tax on Luxury Goods on the Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motorized Vehicles Covered by the Government for the 2021 Fiscal Year, which was effective from 26 February 2021–01 April 2021, and was then accompanied by changes and the renewal of sales tax on luxury goods regulations during the pandemic. The author conducts an analysis using quantitative and qualitative methods (mixed method research) using secondary data and primary data, where secondary data are obtained from motor vehicle sales data before and after the COVID-19 pandemic from Gaikindo, which are processed using SPSS with normality tests and paired-sample T-tests. Then, for primary data, the author distributes questionnaires to Gaikindo and then processes them using multiple regression analysis. It is hoped that from the results of this analysis of the implementation of this incentive in the manufacturing industry, it can be found from the sales of motorized vehicles before and after the COVID-19 pandemic that the policy steps taken by the government were indeed effective and provided benefits not only to entrepreneurs engaged in manufacturing, but also to the community as consumers, so that what is described to the public so far is in accordance with the reality on the ground.

Keywords: tax incentive; effectivity; sales tax on luxury goods; manufactured

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1. Preface

The COVID-19 pandemic has "attacked" Indonesia for about two years. Various government policies have continued to be rolled out in succession since COVID-19 was announced in early March 2020, infecting Indonesian citizens until mid-2021. The government has prepared and promulgated various adjustments and policy reconstructions to minimize the risks that will occur in all aspects and fields affected. The pandemic is no exception, being related to taxes with various concrete measures, such as discounts and tax incentives. In order to provide discounts and tax incentives to the public, the government needs to prepare the State Budget so that it is optimally useful to meet the things that are needed by the community during this pandemic, so that the State Budget becomes an important instrument; as Sri Mulyani, Minister of Finance of the Republic of Indonesia, said, "APBN is still an important instrument and works extraordinarily hard, to protect the people, to deal with and cope with COVID-19, and to restore the economy" (Ministry of Finance [1]).

One of the sources of the state budget is tax itself, where in February 2021, based on the realization of state revenue components, tax revenue was calculated at IDR 181.75 trillion, growing by 1.74 percent (yoy) (Ministry of Finance [1]).

The urgency of providing incentives to the manufacturing industry, especially in the automotive sector, is considered urgent because the pandemic has a direct impact on car production. According to data [2] in April 2020, Toyota car production fell by 80% to 21,434 units compared to the previous month of 111,565 units. A significant decrease also immediately occurred in May 2020 to only 2627 units. If averaged in percentage terms, in semester 1 of 2020, car production decreased by 32.8%, namely 352,571 units, while in the same period in 2019, car production reached 524,967 units [2]. For this reason, the government seems to be trying to provide policies to stabilize the turmoil in the automotive sector. The government has provided incentives for the automotive industry, which has been affected by the pandemic, including the Motor Vehicle Tax (PKB) discount program of up to 10 percent, the Motor Vehicle Transfer Duty Free (BBNKB)-1 discount of 2.5 percent, and discounts on PKB arrears of up to 100 percent. This initial step was expected to be able to lower the price of vehicles, especially cars, so that they can be more affordable for people to buy during a pandemic. However, this step proved to be less effective. Quoted from [2] PT Danareksa Chief Economist Moekti Prasetiani Soejachmoen explained the results of a small study conducted by the Danareksa Institute on people's preferences for buying new cars during the COVID-19 pandemic. As a result, only 27 percent of respondents stated that they wanted to buy a car—either a new car or a used car—during the pandemic, while the remaining 73 percent said they did not want to buy a car during the pandemic. A deeper question was then asked about whether the respondent's decision would change if there was a decrease in car prices during the pandemic. As a result, 80 percent of respondents who wanted to buy a used car switched to wanting to buy a new car because of a decrease in price. Furthermore, in the Minister of Industry, Agus Gumiwang Kartasasmita, and the Director General of Metal, Machinery, Transport Equipment and Electronics Industry, Taufik Bawazier, proposed the same thing, namely the relaxation of the new car purchase tax by 0 percent or the reduction of the motor vehicle tax (PKB) to 0 percent. This is also supported by industry players, namely the Head of PR & CSR Department of PT Mitsubishi Motors Krama Yudha Sales Indonesia, Aditya Wardani, who also responded positively to the Minister of Industry's proposal, because it was considered capable of stimulating consumers to provide new vehicles at lower prices [2].

The proposal was also implemented through the issuance of PMK 20/PMK.010/21 concerning Sales Tax on Luxury Goods on the Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motorized Vehicles Borne by the Government for the 2021 Fiscal Year, which was effective on 26 February 2021–01 April 2021, with details as follows:

a. For motor vehicles in the 1500 cc segment for sedan and 4×2 categories, the Sales Tax on Luxury Goods tariff discount facility scheme is still the same as the previous arrangement, namely a tax discount of 100% for April up to May 2021 (continuing the Sales Tax on Luxury Goods discount for March 2021), a 50% discount on Sales Tax on Luxury Goods for the period of June to August and a 25% discount on Sales Tax on Luxury Goods for the period from September to December 2021.
b. Tax discounts on additional 4×2 vehicle segments with engine capacities above 1500 cc to 2500 cc that meet the requirements are carried out in stages. A tax discount of 50% from the normal rate will be given during the tax period of April to August 2021, then 25% of the normal rate during the September to December 2021 tax period.
c. Tax discounts on additional 4×4 vehicle segments with engine capacities from above 1500 cc. up to 2500 cc that meet the requirements are also carried out in stages. A tax discount of 25% from the normal rate will be given during the April to August 2021 tax period, then 12.5% of the normal rate during the September to December 2021 tax period [3].

During the implementation of PMK 20/2021, it has not shown the impact of a consistent monthly increase in company production. This is based on the report from the

Association of Indonesian Automotive Industries (GAIKINDO) on Suzuki's production during January–May 2021 on a monthly basis; there was a decrease in May where SIS production was recorded at 6977 units, down 32.4 percent compared to April, which recorded 10,322 units. Meanwhile, the average production during January–May 2021 rose by 8.7% to 47,967 units compared to the same period last year, which was 44,146 units [4]. With the end of the implementation period of PMK 20/2021 and the high need for government incentives to the public and industry, as shown in the previous data, several changes were issued, including through PMK 31/PMK.010/21, concerning Sales Tax on Luxury Goods on Delivery of Subjective Goods. Taxes classified as luxury in the form of certain motorized vehicles are borne by the government for the fiscal year, then revoked and amended again with the issuance of PMK 77/PMK.010/2021. Until 2022, the latest regulations were issued through PMK No. 5/PMK.010/22, concerning Sales Tax on Luxury Goods on Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motorized Vehicles Borne by the Government for Fiscal Year 2022.

In addition to incentives for motorized vehicles, there are also exemptions from the imposition of Sales Tax on Luxury Goods (Sales Tax on Luxury Goods) for delivery by producers or imports of yachts used for tourism businesses. This is regulated in PMK No. 96/PMK.03/2021, which has been in effect since 26 July 2021 and is still valid until 2022. Even so, the fluctuating increase in positive cases of COVID-19 that triggered the PPKM policy will certainly have a negative impact on the business industry, even though the government is still trying to provide incentives and various relaxations. General Chairperson of the Indonesian Chamber of Commerce and Industry (KADIN) Arsjad Rasjid said that although the majority of the business sector was negatively affected by this long pandemic, hard work must continue to be carried out shoulder-to-shoulder in order to suppress various adverse effects in the future [5]. In general, although Sales Tax on Luxury Goods incentives have been given since the beginning of 2021, due to PPKM and other restrictions, new car sales in Indonesia are still seeing a decline; for instance, in May 2021 there were 54,815 units, a decrease of 30.5 percent compared to sales in April 2021, which were 78,908 units [6].

Apart from this, the provision of Sales Tax on Luxury Goods incentives that the government has sought since 2021 is considered to have a positive impact due to an increase in car demand, so that the economic cycle, especially in the automotive sector, can still produce during the pandemic. This was stated by the Minister of Industry Agus Gumiwang Kartasasmita [7]. Furthermore, the Minister of Industry stated that this policy was proven to be able to support the growth and increase in vehicle production and be able to avoid layoffs in the automotive industry sector, especially in the IKM sector. The manufacturing process for cars that have received Sales Tax on Luxury Goods DTP incentives has involved as many as 319 tier 1 component industrial companies, thus encouraging the increased performance of tier 2 and 3 component industries, most of which belong to the category of small and medium industries (IKM) [7]. For the latest Sales Tax on Luxury Goods incentives through PMK 5/2022, incentives are given to 2 car segments. The first segment, namely cars with the highest price of IDR 200 million for energy-efficient and affordable vehicles (low-cost green car/LCGC), is given a Sales Tax on Luxury Goods discount of 100% in the first quarter of 2022, 66.66% in the second quarter of 2022, and 33,33% in the third quarter of 2022, so that the rates are 0%, 1%, and 2%, respectively. Then for the second segment, namely vehicles with engine capacities up to 1500 cc at a price of Rp 200–Rp 250 million, a 50% discount on Sales Tax on Luxury Goods in the first quarter of 2022 is given, so that consumers pay a Sales Tax on Luxury Goods rate of only 7.5% [7].

2. Research Objectives

1. Knowing the sales of motorized vehicles before and after the COVID-19 pandemic;
2. Knowing the movement of Sales Tax on Luxury Goods incentives for motorized vehicles;
3. Knowing the effectiveness of Sales Tax on Luxury Goods incentives for motorized vehicles.

3. Theory

3.1. Effectivity

Effectiveness, according to William N. Dunn [8], is defined as whether an alternative action achieves the expected result (effect), or achieves the goal of implementing an action, with respect to aspects of technical rationality, and is always measured from the product or service.

According to Mahmudi [9], effectiveness is the relationship between output and goals or objectives to be achieved. It is said to be effective if the activity process achieves the goals and final objectives of the policy. The greater the output produced towards the achievement of the goals and objectives specified, the more effective the work process of an organizational unit. If the concept of effectiveness is associated with tax collection, then the intended effectiveness is how much revenue realization has succeeded in reaching the potential that should have been achieved in a certain period.

In relation to a policy or regulation [10] states that the effectiveness or failure of a law is determined by five factors, namely:

1. The legal factor itself (regulations or laws);
2. Law enforcement factors, namely the parties that form and apply the law;
3. Factors of facilities or facilities that support law enforcement;
4. Community factors, namely the environment in which the law applies or is applied;
5. Cultural factors, namely as a result of work, creativity, and taste based on human initiative in social life

3.2. Sales Tax on Luxury Goods

According to the Fiscal Policy Agency, Ministry of Finance of the Republic of Indonesia, Sales Tax on Luxury Goods is a tax imposed on goods classified as luxury to producers to produce or import goods in their business activities or work. Sales Tax on Luxury Goods is only imposed once, upon delivery of goods to producers (Fiscal Policy Agency [11]). This definition of Sales Tax on Luxury Goods also refers to PP 61 of 2020, concerning taxable goods classified as luxury, other than motor vehicles, which are subject to sales tax on luxury goods. What is meant by producing goods in the definition of Sales Tax on Luxury Goods are the following activities:

- Assembling, which combines loose parts of an item into semi-finished goods or finished goods. For example, assembling cars, electronics, and household furniture;
- Cooking, which is processing goods by heating, whether or not mixed with other ingredients;
- Mixing, i.e., uniting two or more elements to produce one or more other goods;
- Packaging, i.e., placing an item into an object to protect it from damage or increase its marketability;
- Bottling, that is, putting a drink or liquid into a bottle that is closed according to a certain method;
- Other activities similar to those activities carried out with the help of other people or business entities (Fiscal Policy Agency [11]).

3.3. Purchasing Managers Index (PMI)

Along with the increase in positive cases of COVID-19 due to the spread of the Delta variant in various countries, the July Indonesian Purchasing Managers Index (PMI) released by IHS Markit showed a decline to 40.1, lower than 53.5 in the previous month. This decline in manufacturing PMI was also recorded in ASEAN countries, namely Malaysia, Vietnam, Thailand, and Myanmar [12] Meanwhile, Endang Larasati, as the Head of Information and Public Communication of the Fiscal Policy Agency of the Ministry of Finance, said that this decline was the deepest level of decline since June last year, which was at 39.1, where manufacturing sector activity reflected in the PMI indicator also decreased due to a decline in new output and demand due to production and demand constraints [12].

The Purchasing Managers Index (PMI) has been used by various countries, including Indonesia, as a reference in seeing the development of the business and manufacturing industries. According to Markit, PMI data are based on a monthly survey of carefully selected companies. These data provide further indication of what is going on in the private sector economy by tracking variables such as output, new demand, stock levels, employment, and prices across the manufacturing, construction, retail, and services sectors [13].

Then, to conduct a specific survey on the manufacturing industry, the following survey variables are used: Output, New Demand, New Export Demand, Job Accumulation, Output Prices, Input Prices, Delivery Time from Suppliers, Finished Goods Stock, Purchase Quantity, Purchase Stock, and Employment [13].

Meanwhile, the Minister of Industry, Agus Gumiwang Kartasasmita, stated that the Purchasing Managers Index (PMI) of Indonesian manufacturing in October 2021 reached 57.2, or the highest since the COVID-19 pandemic, and this is a strong indicator that the industrial sector has entered an expansive stage (Kemenperin [14]).

4. Methodology

This study uses quantitative methods by using secondary data from gaikindo.or.id and distributing questionnaires.

5. Data Collection Technique

The types of data used are primary data and secondary data. The data were collected using the methods of distributing questionnaires and documentation.

6. Data Analysis Technique

Quantitative analysis is an analysis carried out by comparing motor vehicle sales before and after COVID-19 through a paired-sample T-test against secondary data taken from Gaikindo, while the primary data are analyzed using multiple linear regression analysis using effectiveness indicators such as Table 1 below.

Table 1. Effectiveness Measurement Indicator.

Percentage	Criteria
>100%	Very effective
90–100%	Effective
80–90%	Effective enough
60–80%	Less effective
<60%	Ineffective

7. Result and Discussion

From the results of data collection through questionnaires and secondary data obtained from statistical data on the gaikindo.or.id website, it is known that Sales Tax on Luxury Goods incentives in the manufacturing sector are effective in helping the manufacturing sector survive and increase sales in the midst of the COVID-19 pandemic.

If analyzed based on the observation of wholesale car sales based on Gaikindo data, in Indonesia in the 2019–2021 timeframe, there were significant fluctuations due to the pandemic, where the cumulative total sales in 2019 was 1030,126 units and then fell by 48.35% in 2020 to 532,407 units, and in the period from January to June 2021, it started to improve since the issuance of Sales Tax on Luxury Goods incentives, where until mid-2021 sales were recorded at 393,469 units. This means that by the middle of 2021, motor vehicle sales were already more than half of the total sales in 2020, an increase of 50.79% (yoy) compared to the same period of January–June 2020, and continued to increase as the month progressed.

Table 2 shows that during the pandemic period in 2020 and 2021 the three types of LCGC cars <1500 cc experienced a significant decline. Where in 2019 before the pandemic, Calya managed to sell 54,549 units, Sigra 52,283 units and Brio 70,344 units. Then in 2020 it dropped so that Calya only sold 23,442 units, Sigra only sold 23,295 units and Brio Satya – RS only sold 40,879 units. Even though there has been an increase in 2021, it has not been able to match pre-pandemic sales [15].

Table 2. Total Sales of CC Cars < 1500 throughout 2019.

LCGC Cars <1500 CC	Sales 2019 (Unit)	Sales 2020 (Unit)	Sales 2021 (Unit)
Calya	54.549	23.442	35.375
Sigra	52.283	23.295	40.283
Brio Satya-RS	70.344	40.879	44.995

Table 3 shows for non-LCGC cars priced at IDR 200–250 million, recorded sales also dropped significantly. Which for the Gran Max in 2019 managed to sell 52,372 units and then dropped to 32,373 units in 2020. Likewise with the Avanza which had the most sales compared to 2 other cars in 2019, namely 86,374 units also experienced a sharp decline in 2020 and only 35,754 were sold units. Xpander in 2019 sold 62,666 units and decreased in 2020 to only 26,362 units. In the non-LCGC car category, the price of 200 million to 250 million in 2021 is also not able to match pre-pandemic sales [16].

Table 3. Total Sales of CC Cars < 1500 throughout 2020.

Non LCGC Cars IDR 200–250 M	Sales 2019 (Unit)	Sales 2020 (Unit)	Sales 2021 (Unit)
Gran Max	52.372	32.373	40.967
Avanza	86.374	35.754	66.109
Xpander	62.666	26.362	54.624

The data for the three LCGC cars <1500 cc and non-LCGC cars with prices of 200–250 million were selected based on the inclusion of these three cars in incentive recipients and the consistency of best-selling sales recorded in the pre- and post-pandemic periods according to Gaikindo data. Where the researchers chose the period from 2019 to 2021 as the time period when there has not been a pandemic, the start of the pandemic and the start of the issuance of PPnBM incentives for motorized vehicles.

Efforts to stabilize the economy in the manufacturing sector, especially in motor vehicles, began with the issuance of the Sales Tax on Luxury Goods incentive policy, namely PMK 20/PMK.010/21, concerning Sales Tax on Luxury Goods for the Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motorized Vehicles Covered by the Government for the 2021 Fiscal Year, which was effective from 26 February 2021–1 April 2021, followed by the issuance of amendments through PMK 31/PMK.010/21, concerning Sales Tax on Luxury Goods on the Delivery of Taxable Goods Classified as Luxury in the Form of Certain Motorized Vehicles Covered by the Government for Fiscal Year 2021, which entered into force in April 2021, then was revoked and changed again with the issuance of PMK 77/PMK.010/21, then amended in PMK 5/2022. Figure 1 below showing the timeline for the expansion of Sales Tax on Luxury Goods incentives for motorized vehicles.

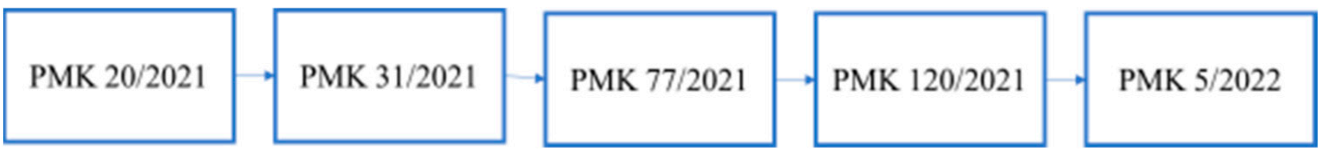

Figure 1. Expansion of Sales Tax on Luxury Goods Incentives for Motorized Vehicles.

Along with the turn of the year, in 2022, the Minister of Industry, Airlangga Hartanto, agreed to extend the Sales Tax on Luxury Goods incentives by adjusting the incentive recipients into two categories, namely the LCGC (low-cost green car) and non-LCGC categories.

For the LCGC category, based on PP 74 of 2001, a tax of 3 percent is imposed directly, but this new policy in 2022 provides a relaxation of taxation with the amount of deductions given per quarter, which is valid until September 2022. Thus, the translation of this policy is as follows:

1. Quarter 1, or January to March 2022—the LCGC or KBH2 category is not subject to Sales Tax on Luxury Goods tax (0 percent);
2. Quarter 2, or April to June 2022—a 2 percent tax relaxation is given, buyers are subject to a 1 percent Sales Tax on Luxury Goods;
3. Quarter 3, or July to September 2022—consumers will receive a 1 percent tax relaxation, buyers pay a 2 percent Sales Tax on Luxury Goods;
4. Quarter 4, or October to December 2022—consumers are subject to the normal Sales Tax on Luxury Goods tax, or 3 percent.

Then, for the non-LCGC category, the government agreed to provide relaxation as follows:

1. Quarter 1, or January to March 2022—for vehicles with a price of IDR 200 million to IDR 250 million, the Sales Tax on Luxury Goods tariff is 15 percent, and Sales Tax on Luxury Goods is subject to a 50% discount;
2. Quarter 2, or April to June 2022—subject to normal tax, namely 15%, in accordance with the emission tax regulations that are in effect.

As for the new policy in 2022, specifications for LCGC car types that receive incentives are Agya, Cayla, Ayla, Sigra, and Brio Satrya, whereas those for non-LCGCs with a price of IDR 200 million to IDR 250 million are Raize, Avanza, Rocky, Xenia, Terios, Luxio, Granmax, Brio RS, XL7, Ertiga, APV, Expander, Wuling Formo S, and Confero.

8. Conclusions

Based on the results of the discussion, the following can be concluded:

a. Sales Tax on Luxury Goods incentives in the manufacturing sector are declared effective in helping the sector to survive and increase sales amidst the COVID-19 pandemic
b. The results of the comparison of gaikindo.or.id data from 2019 to 2021 show that there was a significant decline in sales in the period of April 2020–December 2020, but after the implementation of Sales Tax on Luxury Goods incentives, there was an increase in sales, so that in 2021, sales in the manufacturing sector were more stable and tended to be normal.

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Institutional Review Board Statement: Ethical review and approval were waived for this study due to there were no aspects that harmed the respondents directly and the respondent's involvement occurred voluntarily which was preceded by the informed consent of the study.

Informed Consent Statement: Informed consent was obtained from all subjects involved in the study.

Data Availability Statement: Not applicable.

Conflicts of Interest: The author declares no conflict of interest.

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