Tax Holiday Regulations on Car Trade-in Indonesia: Between 2021-2022

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ABSTRAK

Penelitian ini dilakukan dengan cara membandingkan insentif PPnBM 2021 dan 2022 terhadap jumlah penjualan kendaraan bermotor secara *whole sales*. Data yang digunakan berjenis data sekunder dan bersumber dari situs resmi Gabungan Industri Kendaraan Bermotor (GAIKINDO). Populasi yang ada pada penelitian ini adalah produsen otomotif yang tergabung dalam GAIKINDO serta untuk sampel pada penelitian ini berupa 16 jenis atau model mobil yang mendapatkan keringanan insentif PPnBM 2021 dan 2022. Proses pengambilan data pada penelitian ini menggunakan teknik purposive sampling karena data yang digunakan harus memenuhi kriteria tertentu. Pengujian hipotesis dilakukan dengan uji statistik deskriptif, uji normalitas, uji homogenitas dan uji paired sample t test. Hasilnya uji paired sample t test menunjukkan nilai Sig. (2-tailed) 0,008 yang mana nilai ini < 0,05. Sehingga dapat diartikan bahwasannya insentif PPnBM 2022 lebih berpengaruh atau lebih efektif terhadap penjualan kendaraan bermotor secara *whole sales*

Kata Kunci: penjualan; pajak penjualan; insentif pajak

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ABSTRACT

This research was conducted by comparing the 2021 and 2022 PPnBM incentives to the total sales of motorized vehicles on a wholesale basis. The data used is of secondary data type and is sourced from the official website of the Association of Automotive Industries (GAIKINDO). The population in this study are automotive manufacturers who are members of GAIKINDO and for the sample in this study are 16 types or models of cars that receive 2021 and 2022 PPnBM incentive relief. The data collection process in this study uses a purposive sampling technique because the data used must meet some criteria. Hypothesis testing was carried out by using descriptive statistical tests, normality tests, homogeneity tests and paired sample t tests. The results of the paired sample t test show the value of Sig. (2-tailed) 0.008 which is < 0.05. So it can be interpreted that the 2022 PPnBM incentives are more influential or more effective on wholesale sales of motorized vehicles

Keywords: sales; sales tax; tax incentive

INTRODUCTION

At the end of 2019, the world was shocked by the emergence of a virus in Wuhan City, which originated from wild animals that were sold and consumed there. Not long ago, this virus spread widely throughout the world's prisons, and various countries were forced to lock down or limit the activity space of the entire population. Indonesia is one of the countries that has felt the negative impact of the COVID-19 pandemic. Many companies in the country are struggling to maintain their business. Various business sectors have felt the adverse effects of this virus pandemic, such as the provision of inter-state transportation services, the tourism sector, the hospitality sector, and various other business sectors. According to Ibrahim (2022) among the many business sectors that have been affected by this pandemic, the one that has felt the most significant impact is the automotive sector or the motor vehicle industry.

Based on data from the Gabungan Industri Kendaraan Bermotor (GAIKINDO) in 2020, the number of car sales regularly wholesale (factory distribution to dealers) during 2020 there were only 532,027 units recorded. Whereas in the previous year, car sales reached 1,030,126 units. This indicates that compared with

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2019 data, car sales in 2020 fell by around 48.35%. According to Asraf et al. (2022), the automotive industry is an important sector that the government relies on and gets priority in its development because it has a massive role in economic growth. Seeing the critical position of the motorized vehicle industry in Indonesia, the government has finally prepared a strategic step to boost the development of the motorized vehicle industry during Covid 19. The way the government is doing this is by providing PPnBM incentives for purchasing new vehicles. Initially, the government provided incentives for car sales in 2021 only, but the results of these incentives exceeded the target set by the government. Then the incentives will continue in 2022. The amount of incentives given depends on the type of engine, price, and the number of domestically made components used in the car. An example of one of the provisions for 2021 PPnBM incentives is the type of car that has an engine capacity of 1,500 – 2,500cc with a diesel or semi-diesel type engine, has a one axle drive (4x2) and has*local purchase* or the use of locally produced components at least 60%.

The number of incentives given in 2021 is more than in 2022. In addition, the types of cars that receive PPnBM incentive relief are also more numerous than in 2022. The PPnBM incentives for 2021 were initially only for March to May 2021. However, due to the different results, the results are excellent, and the government will continue this incentive until the end of 2021. The amount of incentives this year is also quite large, namely 100% from March to December 2021 for certain car classifications. As a result, in 2021, sales increased by 66% compared to the previous year. GAIKINDO's official website says the sales results were wholesale (factory to dealer). In 2021 there were 887,202 units, which increased by around 355,175 units compared to the previous year. If it is broken down according to car sales that will receive the 2021 PPnBM incentives, it will be 206,690 car units.

Seeing the successful implementation of this incentive policy, the government intends to continue providing these incentives in 2022. However, the number of incentives offered is far less than in 2021. In addition, the types of cars that benefit from this incentive reduction have also decreased to only 16 cars. There are two classifications of car types included in this incentive. The first type of car is the Low-Cost Green Car (LCGC), which has a maximum price (*on the road*) of Rp. 200,000,000 and the number of components used locally or local *purchase* by 80%. The second type of car has a maximum engine capacity of 1,500cc and has prices ranging from Rp. 200,000,000 – Rp. 250,000,000 and using local production components or local *purchases*, which is equal to 80%. PPnBM 2022 incentives are implemented by dividing four quarters in a year. For LCGC car types in the first quarter, a 100% incentive was given, and it continued to decrease every subsequent quarter until, in the fourth quarter, it was 0%. For other types of cars, the incentives given in the first quarter were 50%, and from the second to the fourth quarter, the government no longer provided incentives.

Based on the background above, the researcher is interested in conducting research by comparing the number of car sales that get tax breaks in the two years. As well as to determine whether the difference in the number of incentives provided by the government affects the number of motorized vehicle sales and which policy is more effective in increasing the number of motorized vehicle sales. This is because the amount of incentives given in these two years is very different, and the time difference is pretty close between the implementation of these two policies. Apart from that, the time when this policy was implemented was quite interesting because this policy was given in the new normal era so that comparisons were made not only in normal circumstances but in the recovery era or new normal.

LITERATURE REVIEW
Reinforcement Theory
According to Pranajaya (2017) *Reinforcement theory* or Reinforcement Theory is a theory initiated by B.F Skinner which explains the causal relationship of behavior with the existence of punishment and

reward. Concerning this research, this theory can be related to prizes provided by the government, namely PPnBM incentives. *Reward* This can happen because of public compliance in paying taxes. Implementing the PPnBM incentive policy can help automotive companies boost their sales figures to return to normal after the pandemic hit. This incentive is also one of the programs of the government of the Republic of Indonesia to restore national economic conditions.

Tax

According to Law of the Republic of Indonesia Number 28 of 2007 concerning General Provisions and Procedures for Taxation (2007), Taxes are mandatory contributions to the state owed by individuals or entities that are coercive based on the law by not getting rewards directly and are used for the needs of the state for the greatest prosperity of the people. According to Purwanti & Sugiyarti (2017) Tax is one of the things that is mandatory and important for every citizen because by paying taxes, the community gets the facilities provided by the state for people's welfare.

Tax Incentive

In general, tax incentives can be interpreted as special provisions in laws and regulations in the field of taxation, which generally impact reducing the amount of tax that should be paid to the state. The state gives this provision to help the country's economy (Kartiko, 2020). According to Maulinarhadi & Agust (2019) Tax incentives are a facility distributed by the state to certain taxpayers in forms such as reduced tax rates, tax deferrals and tax exemptions.

Sales Tax on Luxury Goods (PPnBM)

According to Mispa (2021) Sales Tax on Luxury Goods or PPnBM is a type of tax that is collected based on the delivery of BKP (Taxable Goods), which are categorized as luxury goods produced by entrepreneurs producing these taxable goods in the Customs area or imported BKP which are included in interests luxurious. Sales tax on luxury goods can be defined as the imposition of an additional tax in addition to the imposition of value-added tax on the delivery of specific goods or services classified as luxury (Basit Abd et al., 2019). According to Mardiasmo (2009) Sales Tax on Luxury Goods is a tax that is imposed only 1 (one) time at the time of delivery of the Taxable Goods, and what has been paid cannot be credited with the tax payable.
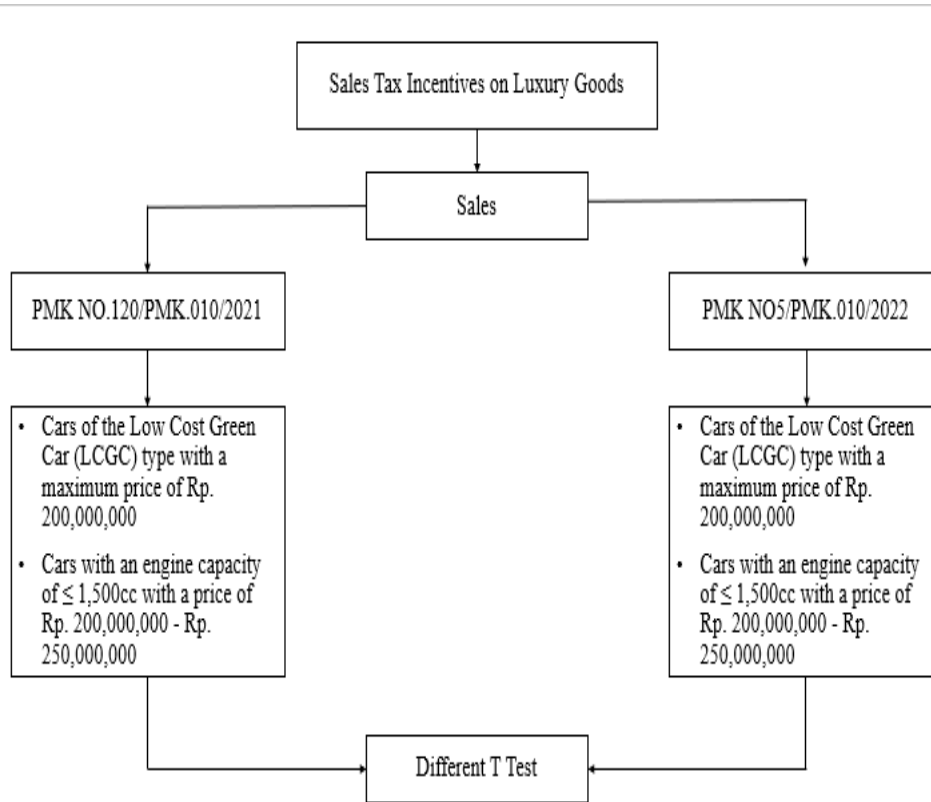
Sales

Technically, a sale transaction is an asset exchange transaction. According to Irsyadi (2020) a sale is technically said to have occurred if the product and inherent risks have been transferred to the buyer, and as a reward, the seller gets cash. Sales is also an activity that aims to find buyers, influence and provide instructions so that buyers can adjust their needs to the products offered and enter into agreements regarding prices that are profitable for both parties (Istanti et al., 2020).

Conceptual Framework

In order to provide a clear and structured picture, below is a framework for thinking in the picture as follows:

Figure 1. Conceptual Framework

Hypothesis Development
The difference in sales amount between the 2021 Luxury Sales Tax Incentive and the 2022 Luxury Sales Tax Incentive.

The policy of providing incentives to the government is one way for the government to increase people's purchasing power for motorized vehicles. The government's policy of providing 100% incentives in 2021 and continuing in 2022 with different incentive schemes demonstrates the government's ability to maximize national economic recovery, which can indirectly increase national income. This different scheme will certainly affect the number of new car sales that are members of the Association of Automotive Industries (GAIKINDO). After the enactment of this incentive rule, several studies were conducted to find out whether this incentive affected the number of motorized vehicle sales in Indonesia. Like the research conducted by Samudra & Wibowo (2022) in this study, the researchers compared the number of sales before and after implementing the 2021 PPnBM incentive policy. The result was that through the t-test, there was a difference in the number of car sales before and after implementing the 2021 PPnBM incentive policy. Apart from that, there is also research conducted by Soejarwati et al (2022) which found that the incentives given in 2021 did not significantly affect sales of motorized vehicles as w*holesales*. Based on this description, the hypothesis can be formulated as follows
H1:**There is a difference in the number of sales between the Sales Tax Incentive on Luxury Goods 2021 and the Sales Tax Incentive on Luxury Goods 2022**

RESEARCH METHODS

This research is a quantitative type of research. The data used in this study is secondary data which is the total number of car sales wholesales during the 2021 and 2022 PPnBM incentive periods. The research data is sourced from the official website of GAIKINDO (Gabungan Industri Kendaraan Bermotor). The population in this study is car sales to automotive manufacturers who are members of GAIKINDO. Then the samples used were 16 types of cars that received 2021 and 2022 PPnBM incentive relief. The samples were taken using purposive *sampling* because the sample needed to meet some of the required criteria. In this study, the hypothesis testing used was the paired sample t-test. But before carrying out the test, the researcher conducted a descriptive statistical test, a normality test as an absolute requirement for conducting a paired sample t-test, and a homogeneity test. Decision-making on hypothesis testing through paired sample t-test, that is, if the value of Sig. (2-tailed) > 0.05, then Ho is accepted, and Ha is rejected. And vice versa if the value of Sig. (2-tailed) < 0.05, then Ho is rejected, and Ha is accepted. Ho interprets the determination of the results of the hypothesis above as the 2021 PPnBM Incentive has more influence on sales of motorized vehicles. Ha is the 2022 PPnBM Incentive has more influence on motorized vehicle sales.

ANALYSIS RESULTS AND DISCUSSION
Descriptive Statistics Test

Table 1. Result of Descriptive Statistics Test

	N	Minimum	Maximum	Mean	Std. Deviation
Insentif PPnBM 2021	16	308	35387	12918,12	10268,711
Insentif PPnBM 2022	16	535	51427	19762,75	17176,403
Valid N (listwise)	16				

Source: Data processed by SPSS

From the results above, the minimum value for the 2021 PPnBM incentive variable is 308, and the maximum value is 35,387. The maximum value here means sales of motorized vehicles, which have the largest amount at the time of the 2021 PPnBM incentive. The average or mean of the PPnBM incentive variable shows a figure of 12,918.12 and has a standard deviation of 10,268.711. This means that the average number of motorized vehicle sales meeting the criteria when the 2021 PPnBM incentives are implemented each month reaches 12,918.12 or, when rounded up, 12,918 vehicle units. Meanwhile, for 2022 the minimum value producing a number is 535, and the maximum is 51,427. The maximum value means the number of motorized vehicles sold and has the maximum (largest) value during the 2022 PPnBM incentive period. Then the number of sales of motorized vehicles that were the largest during the incentive period was 51,427 units. Then the average or mean value of the 2022 PPnBM incentive variable is 19,762.75, and its standard deviation is 17,176.403. The average or mean value can be interpreted as an explanation that the average sales of motorized vehicles during the 2022 PPnBM incentive period with car models that match the criteria is 19,762.75 or rounded up to 19,763 car model units.

Normality test

Table 2. Results of Normality Test

		Insentif PPnBM 2021	Inenstif PPnBM 2022
N		16	16
Normal Parameters	Mean	12918,13	19762,75
	Std. Deviation	10268,711	17176,403

Most Extreme Differences	Absolute	,192	,147
	Positive	,192	,147
	Negative	-,110	-,131
Test Statistic		,192	,147
Asymp. Sig. (2-tailed)		,119	,200

Source: Data processed by SPSS

Based on the results of the normality test above, the amount of significance in the two variables can be seen. The total significance value for the 2021 PPnBM incentive variable is 0.119, a result greater than the normal requirement for data distribution, which is 0.05. So the 2021 PPnBM incentive variable data can be normally distributed with a value of 0.119 (0.119 > 0.05). Then the normality test results on the 2022 PPnBM incentive variable show a significance value of 0.200. This value means that it has a number that is greater than the condition that data is said to be normally distributed, namely 0.05. Therefore the data on the 2022 PPnBM incentive variable is also normally distributed (0.200 > 0.05), so it can be concluded that all data in this study is normally distributed.

Homogenity Test

Table 3. Results of Homogenity Test

Box's M		3,806
F	Approx	3,687
	df1	1
	df2	2700,000
	Sig.	0,55

Source: Data processed

Based on the results of the homogeneity test above, it can be seen that the number of significant figures or Sig. on that table. The significance value in the table shows several 0.55 or more than 0.05. This figure fulfills the requirement that data is said to be homogeneous. That is, it has reached a significant number of Sig. >0.05. Therefore, it can be concluded that the two groups or variables in this study are homogeneous. Furthermore, testing the research hypothesis can be continued by using a parametric test in the form of a test paired *sample t-test* because the data used has met the requirements of normal distribution and is homogeneous.

Paired Sample T-Test

Table 4. Results of Paired Sample T Test

		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference		t	df	Sig. (2-tailed)
					Lower	Upper			
Pair 1	Insentif PPnBM 2021 Insentif PPnBM 2022	-6844,625	9024,547	2256,137	-11653,466	-2035,784	-3,034	15	,008

Source: Data processed by SPSS

Based on the results of the paired sample t test above, it can be seen that the number of numbers in the Sig column. (2-tailed). Sig. Value (2-tailed) in the table above shows a number of 0.08, a calculated t number of -3.034 and finally the t table number obtained from a df (degree of freedom) number of 15 which when combined with a significance value of 0.05/2, then the calculated t value is equal to 2.131. This means that the number in Sig. (2-tailed) < 0.05 and also t count > t table. Therefore, the results can be drawn, namely Ho is rejected and Ha is accepted, which means that there is a significant difference between PPnBM incentives for 2021 and 2022.

Discussion

The difference in sales amount between the 2021 Luxury Sales Tax Incentive and the 2022 Luxury Sales Tax Incentive

The results of this study were taken based on the results that emerged after the paired sample t-test was conducted. Before carrying out the two tests, the data was checked using the normality and homogeneity tests. The normality test aims to determine whether the data used in this study is normally distributed. At the same time, the homogeneity test was carried out to see whether the variance between data groups was homogeneous or not. Based on the results of the different tests via the paired sample t-test on the SPSS software version 26, it turns out that the 2022 PPnBM incentive policy has more influence on motorized vehicle sales than in 2021. Even though the number of incentives the government provides in the 2021 incentive period is more than the 2022 incentive period. However, the results show that the 2022 incentive policy is more effective in boosting the number of motorized vehicle sales than the previous year.

Table 5. Car Models Incentive 2021 and 2022

No	Car Models	2021	2022
1	Daihatsu Ayla	18.994	23.500
2	Daihatsu Sigra	35.387	51.427
3	Daihatsu Xenia	14.370	24.675
4	Daihatsu Terios	9.381	16.815
5	Daihatsu Rocky	7.617	6.981
6	Toyota Calya	30.270	43.582
7	Toyota Agya	14.103	21.335
8	Toyota Avanza	11.614	39.062
9	Toyota Raize	1.393	4.270
10	Honda Brio Satya	23.929	46.804
11	Honda Brio Rs	13.053	14.221
12	Honda Mobilio	1.228	1.200
13	Mitsubishi Xpander	308	1.867
14	Suzuki Ertiga	8.856	5.390
15	Suzuki Ertiga Sport	1.761	535
16	Suzuki XL 7	14.426	14.540
	Total	**206.690**	**316.204**

Source: Data processed by researchers

The table above summarizes all motorized vehicle sales that are included in the 2021 and 2022 PPnBM incentive programs as a *whole sales* and sourced from the official GAIKINDO website. Based on the table above, it can be seen that the difference in the number of sales between 2021 and 2022 is around 109,514 car units. This figure is very different, even though the incentives given in 2022 are very few compared to 2021. It's likely to occur due to the harmful effects of the Covid 19 pandemic, which in 2021 is said to affect various aspects of life. So many people are still hesitant to buy a car during these conditions and choose to save their money until conditions improve. In 2022 the adverse effects of the covid 19 pandemic were gradually improving. As well as this year, the government has also eliminated PPKM rules (Imposition of Restrictions on Community Activities), which is a sign that the Covid 19 pandemic is over, and various business sectors have also started to recover after many were previously affected by this pandemic. Many people once lost their livelihoods and have now returned to earn income. It makes people feel confident to buy motorized vehicles, especially cars, this year. So that will have a positive impact on the number of sales of motorized vehicles in 2022. Even though the government provides fewer incentives, public confidence in buying motorized vehicles is better than in the previous year.

In 2022, many types of cars were getting refreshments, commonly known as facelifts. *Facelift* This aims to update a car starting from technology, dimensions, engine capacity, and so on. Even this year, some car types have changed to the latest generation. One example is the Toyota Avanza. This car will change to the latest generation in November 2021. Even though it was inaugurated in 2021, the number of sales of this car will be more prominent in 2022. The third generation of this car brings many changes in various aspects compared to previous generations. Starting from technology that is increasingly sophisticated and makes it easier for drivers to drive this car to the dimensions that are getting bigger. The addition of this dimension is very influential on the sales of this car. The increased dimensions mean the car's transport capacity is better and wider. So many people are interested in buying a car with this latest generation. This is in line with research conducted by Prananda (2016) in the research conducted, there were results that the

size/dimension/capacity of a car is one of the influential aspects for prospective buyers in choosing the vehicle or car they will buy.

Besides the types of cars that get *refreshments* in 2022, auto shows could influence car sales. In Indonesia, there are many car exhibition events ranging from small to large scale, which are attended by various APM (Agen Pemegang Merk) or automotive manufacturers. According to Dj et al (2012) exhibitions are activities used as a platform for car dealers to introduce their products from various product lines to potential customers. At this exhibition, potential customers can try directly the various types of cars offered by APM so they can try the test *drive*. Examples of 2 large-scale car exhibitions is the Gaikindo Indonesia International Auto Show (GIIAS) and Indonesia International Motor Show (IIMS). In 2021, large-scale automotive exhibitions are still not being held much due to the condition of the Covid 19 pandemic, which is still limiting people's mobility and the procurement of big events. Meanwhile, in 2022, this large-scale exhibition will return to normal after 2-3 years before it stops being held. That way, the number of car sales in 2022 will surpass the number of sales in 2021. Based on data from the official GAIKINDO website, car sales during GIIAS 2022 were 18,662 units from several car dealers. Then the number of car sales from the IIMS 2022 event reached 9,643 units. In 2021, there will only be GIIAS 2021 for large-scale offline automotive exhibitions.

Therefore, the total sales of motorized vehicle wholesale in 2022 are superior to sales of motorized vehicles on a general basis wholesales in 2021. These results are more or less similar to research conducted by Samudra & Wibowo (2022) that after implementing the PPnBM incentive policy in 2021, sales of motorized vehicles have increased dramatically compared to the previous year. It means that these incentives significantly affect motorized vehicle sales compared to the previous year.

CONCLUSION

Based on the study's results, it conducted descriptive statistical tests and continued with normality and homogeneity tests. Because the research data were normally distributed after the normality test, the study continued using the parametric test in the form of a paired sample t-test. The results of this test get a value on Sig. (2-tailed) < 0.05, which is 0.008. This figure is less than 0.05, so the hypothesis that arises determines that Ho is rejected and Ha is accepted, which means that the 2022 PPnBM incentive policy is more influential or more effective on the overall sale of motorized vehicles *whole sales* (factory distribution to dealers). Even though the number of incentives provided by the government will be bigger in 2021, sales in 2022 will be better. Not only the number of incentives but the types of cars that feel these incentives are also more numerous.

Many factors will affect sales of motorized vehicles in 2022, starting from the conditions caused by the Covid-19 pandemic which are getting better, some business fields are recovering, many types of cars are getting refreshments, and so on. So sales in 2022 can be better than 2021.

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