

Law Harmonization Of Tax Regulations In Tax Law Political Perspective

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ABSTRACT

Presence Constitution Harmonization Regulation Taxation (UU HPP) is a phenomenon new in system taxation in Indonesia, so that not yet many research that examines the existence of this law especially from perspective political law tax, even though perspective political law Tax is very necessary right? just for strengthen legitimacy but also build strengthening trust relations between the state and the people (payers tax). With convincing that the HPP Law forgets deep policy options condition moment this is considered is choice best by policymakers as instrument optimization reception tax, Tax is source main financing for state administration and development in order to realize well-being just society, Novelty from research this Besides related construction theory political law tax renewal theme also usage method study relative law new that is social-legal that is not only stop at the norm but rather use amount discipline knowledge by interdisciplinary Benuf & Azhar, 2020). Analysis result conclude that the presence of the HPP Law though meant as effort instant government in solution law tax on problem very dynamic and influential taxation very destructive covid-19 pandemic to life social and economic society it turns out have impact follow enough law seriously, As for the things that cause impact follow law especially at the implementation level is a) choice political law tax b) terminology harmonization regulation taxation and the process c) the position of the HPP Law in Tax Law System and d) its alignment with destination from HPP Law Regulations. For that it is recommended that the intention political law tax good government better followed with creation possible space implementation order law taxes in society which must be preceded by existence Constitution easy taxation understood society no give rise to multiple interpretations, let alone different interpretations between apparatus authority taxation with payer tax .

Keywords: Legal Politics, Taxes, Harmonization Policy

Introduction

Talking about law in Indonesia must preceded for in view of the first Law which became the basis of all the making of laws in Indonesia, namely the Constitution of the Republic of Indonesia of 1945 (NRI Constitution) (Indrayana, 2007) . Constitution this must Becomes his spirit regulation legislation or product state law, Provision P of origin 1 paragraph (3) of the

1945 Constitution of the Republic of Indonesia states that : that Indonesia is a state of law it means that all actions or activity life nation and state must based on provision applicable law, With Thus every Indonesian citizens are subject Indonesian law so that have obligation for obey to Indonesian law .

The opening of the NRI Constitution explains : destination patriotic protect all Indonesian nation and all spilled Indonesian blood for promote public welfare educate life nation and follow doing world order, Realize that for could realize destination patriotic it is required availability budget that is not small and continuous, because of that by political law constitution give authority to the country for do collection tax as set in provision Article 23A Chapter VIII Financial Matters and Provisions Article 33 Chapter XIV National Economy and Welfare Social .

Provision Article 23 (A) of the 1945 Constitution of the Republic of Indonesia really implemented by the government by pure and consistent after Indonesia has Constitution Taxation 1983 compiled or formulated by sons Indonesia 's best, So far from 1945 to 1982, Indonesia used Constitution taxation legacy Dutch colonialism, at least there are five laws taxation namely Income Tax Law P Ph, Value Added Tax Law / Luxury Goods Sales Tax (PPN/ PP n BM, Land and Building Tax (PBB), Stamp Duty Law (BM), and Law Billing with a Forced Letter (PPSP). In its development the law taxation the always experience change in line with change environment economics – taxation that alone .

Necessary things appreciated is courage government in do choice political law tax with change system taxation from the beginning official assessment Becomes self-assessment, On system official assessment payer tax no get right proper law for example right answer on findings law by fiscus. Self-assessment give right initiative law tax is in mandatory taxes such as register self Becomes must tax calculate quantity the tax that must be paid deposited tax that should be paid to the state treasury through the perception bank and report activity the tax to authority taxation .

in line with development life state and society that started literate law then demands political to change Constitution taxation the more strong and government always try for do response and choice political law tax on material appropriate law and time need law at the time it, Since 1983 law taxation has experience changes several times of them 1995 2000, 2006, 2007, 2008, 2009, 20016, 2020, 2021 which followed with implementation of administrative reform taxation .

Change year 2021 is change Constitution non - taxation common as change on Constitution taxation During this, Constitution Harmonization Regulation Taxation is form product law tax first results choice political law tax different national with product law taxation During this, Thinking the basis used in do choice political law tax the is existence the country 's need for maximizing reception domestically assessed not yet enough adapt with need financing state administration .

Must admit that designing regulation legislation taxation that can be fulfil hope all stakeholders is very bad job easy, This thing because the state does not can be very free use his authority in collection tax to society because limited by interests public that alone for fulfil need the economy alone, because of that inner country designing Constitution taxation must consider and use political the law by careful To use produce product the law that accommodates

interest together that is fulfillment reception tax put together side and activities economy a growing and dynamic society .

one product law recent taxation this approved and got attention very large public compared to with the tax law formulation process previously is the HPP Law. At first the government submit the KUP Bill however contents covers law other material tax like P Ph. PPN/ PP n BM PBB and excise as well as type tax new that is tax carbon, Debate law on the relative KUP Bill massive as could seen from various news in print media as well as social media, Indicator other is implementation Meeting Hear Public Opinion (RDPU) organized by the DPR RI. In the end the KUP Bill validated with use terminology harmonization regulation taxation, For that's be very relevant and basic for review the HPP Law from perspective political law tax with destination for analyze impact follow law the existence of the HPP Law and its alignment with destination from the enactment of the HPP Law alone .

Research Method

Novelty from research this Besides related construction theory political law tax renewal theme also usage method study relative law new that is social- legal view law in complex face no only stop at the norm but rather use amount discipline knowledge by interdisciplinary Benuef & Azhar, 2020). Research processes and techniques analysis conducted with stages as following :

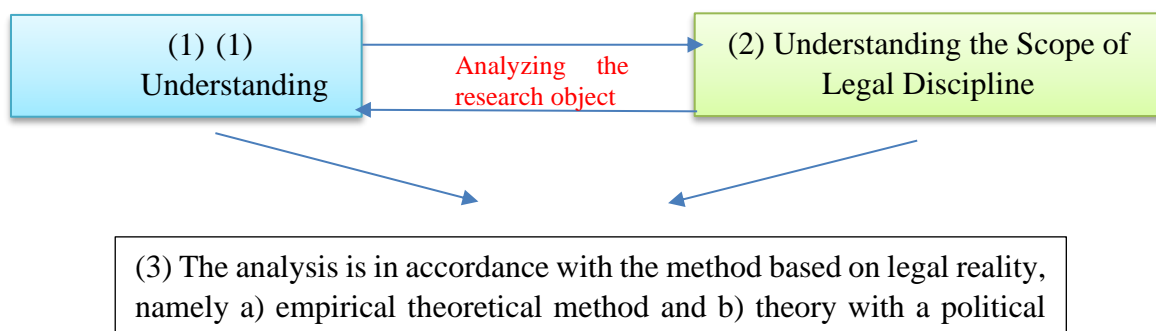
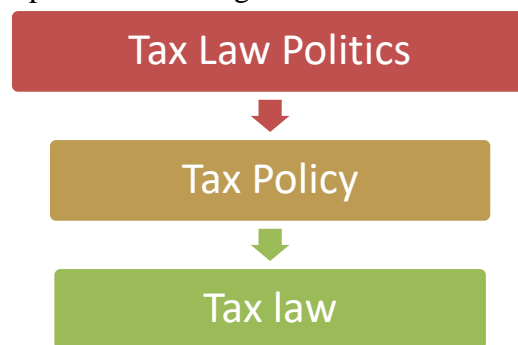


Figure 2: Ani Purwanti (2020), Process and Analysis Techniques Research modification of Legal Research Methods : Theory and Practice .

Base Theoretical

Basically law tax distinguished Becomes law material tax and law formal tax Brotodihardjo 1985). Material tax law regulates a what becomes object taxes and their exceptions b) who becomes subject taxes and their exceptions and c) how much rate or big tax payable d) when moment or time owed taxes (Rosdiana & Irianto, 2013). With So actually it's also law tax limit state authority in pick up dues / levies / contributions mandatory that can forced to citizens and residents who receive or get income from the jurisdiction of the country concerned, In context here known two function tax in paradigm classic i.e. a) function budgetair and b) function regularend .

As product from politics policy the tax that is poured by written in legislation taxation by explicit reflect political taxation something government, Connection Among Politics Policy and Law can described in picture following this :



by general science political could defined as studies power that learns who get what when and how in and through government who gets what, when and how in and through government. As the consequence according to Cochran and Malone, is political is struggle on allocation source power based on values society “ politics involves the struggle over the allocation of resources based on the values of the society (Cochran and Malone, 2005: 13). Because it concerns allocation resources then tax be one part urgent in politics in line with opinion Sommerfeld, Anderson and Brock define tax as diversion source power private to sector public as quoted as following :

“..... any nonpenal yet compulsory transfer of resources from the private to the public sector, levied on the basis of predetermined criteria and without receipt of a specific benefit of equal value, in order to accomplish some of a nation's economic and social objectives ” (Sommerfeld, Anderson and Brock, 1981:1/1).

by explicit political law tax poured in policy by written called with Constitution taxes tax laws. As product political law tax law tax should containing the best justification construction interpretive narrating that policy option alternative policy selected is choice best that can be carried out by the government under conditions moment it, This thing in line with Dworkin's theory cited in Sullivan's (1988) dissertation as quoted following this

“.. that legal reasoning is an exercise in constructive interpretation. that our law consist in the best justification of our legal practices as a whole, that is consists in the narrative story that makes of these practices the best they can be (Sullivan, 1988)

That thing in line with opinion Nurhayati in His dissertation stating that the law itself moves in accordance with the movement of legal politics in Indonesia itself Nurhayati, 2018) . The legal politics will regulate the direction of where the law will shape its policy and what its purpose is. Legal politics becomes a guide for lawmakers to design the laws that will be implemented. With so politics law tax should direct policy taxation to match with state interests, Besides things that 's politics law tax will Becomes guidelines or the line in formulate policy nor implementation to create balance Among tax as instrument the safest cheapest state revenue as well as sustainability and taxes as social, political and economic engineering .

Terminology harmonization must also be investigated so as not to have a contradiction between " terms " and reality, by conceptual understanding harmonization must be sorted by root he said that is harmony, With thus by language harmonization refers to a process for realize existence harmonious system, by theory harmonization Taxes carried out in Indonesia are different with harmonization taxation in the European Union, Harmonization taxation in the European Union conducted in context jurisdiction different taxation because involve several countries. In his book entitled "Tax harmonization in the European Community: Policy Issues and Analysis", Kopits define that tax harmonization is generally understood as a process of adjusting tax systems of different jurisdictions in the pursuit of a common policy objective Kopits 1992:I). In context tax no directly Arias et al state that “ The harmonization of indirect taxes will help to: i facilitate the economic integration of the countries ...; (ii) eliminating restrictions on external trade; (iii) create juridical stability; and (iv) enhance tax collection .” (2005: 3).

Although by theory tax harmonization regulation taxation different with context international nor development literature taxation, However goal have a number of resemblance among others related with effort for create stability juridical and strengthen tax collection, With so theory harmonization tax for the context of the HPP Law in Indonesia is more in accordance if placed in perspective epistemology that discusses the truth knowledge way work a system truth logic or think by systematic then harmonization taxation interpreted as congruence congruence congruence and balance in taxation, Quote opinion Pakpahan (2015), elements that can be drawn from formulation definition harmonization including a) the existence of things excessive tension b) harmonize second plan with use each part to form something system c) a process or something effort for realize harmony compatibility compatibility and balance and d) cooperation Among various such a factor appearance until factors the produce sublime unity, leave from elements in the above formulation could taken conclusion mean harmonization that is effort or the process you want resolve limitations differences contradictions and discrepancies,

Formation regulation legislation national need adjustment to elements system law national which includes elements substance or Theory law structure law along with institutions and culture law for realize creation harmonization regulation appropriate legislation with aspirations community and needs development, That's why harmonization become one of the procedures for drafting laws and regulations as entrusted in Article 47 Paragraph (3) of Law Number 12 of 2011 concerning the Establishment of Legislation that regulates that “Harmonization, rounding, and consolidation of the conception of the Draft Law originating from the President is coordinated by the minister who carries out government affairs in the field of law. Harmonization is consequence of the existence of a hierarchy of laws and regulations Widyantari & Sulistiono 2020). For that's conducted efforts to harmonize a statutory regulation with other statutory regulations, whether higher, equal, or lower level, and other matters outside the laws and regulations, so that systematically not contradicting or overlapping .

Discussion

The presence of the HPP Law though meant as effort instant government in solution law tax on problem taxation that is developing very dynamically and the very destructive covid-19 pandemic to life social and economic society it turns out have impact follow enough law seriously, As for the things that cause impact follow law especially at the implementation level is as following :

1. Choice Tax Law Politics

Change environment strategic global - regional economics and taxation have very serious impact to activity economics and taxation national, At least there is three trigger factors that cause happening change environment strategic that is digitization activity economics issues Base Erosion Profit Shifting (BEPS) and the Covid-19 Pandemic .

Digitization economy trigger change arrangement political law tax, If at first the country is more leaning on the system collection tax income that is self-assessment and stelsel mix with existence digitization economy paradox with BEPS phenomenon politics law tax shift to direction 2nd best ^{policy} with withholding system and scheduled taxation, Even political the original worldwide income (WWI) embraced since tax reform for the first time 1983 shift become a hybrid hybridization between WWI and territorial. Besides the original taxing power embraced in system Indonesian taxation is a) source principle and b) status principle – however limited only domicile principle increase Becomes status principle completely that is good with enforce domicile principle nor citizen principles .

Change political law tax this of course will effective if followed by political law administration taxes including through Single Identification Number (SIN). Therefore it is necessary learned and understood system taxation in the United States that differentiates tax treatment between a) Resident Citizen b) Nonresident Citizen c) Resident Alien foreign nationals and d) Nonresident Alien, Political law non - tax accompanied with political law administration the tax that will could cause the erosion of the tax base in particular as implication applied principle territorial, Learning urgent from United States is the state authority taxation still capable reach inhabitant his country even though they no live / reside live in America. Obligation pay tax Becomes part urgent in aspect citizenship so tax as form implemented state defense by intrinsic .

The Covid 19 pandemic has also change constellation political law tax so that encourage countries to choose political law tax that gives relaxation for activities economy permanent can walk, Paradox with policy relaxation the contraction of the state budget causes the state to also have to look for potency reception new tax with method broaden the imposition tax, Formulas beginning expansion of the tax base this at first cause controversy including related with abolish goods need tree as Non - Taxable Goods and write-off Education services and Health services as Non - Taxable Services however finally decided solution best through Value Added Tax facilities as set in Article 16B.

2. Terminology Harmonization Regulation Taxation

In Explanation Constitution Republic of Indonesia Number 7 of 2021 concerning Harmonization Regulation Taxation explained that adjustment Settings policy taxation that

is comprehensive consolidated and harmonious needed to match with tax reform by sustainable especially in aspects regulations and business processes is required, Terminology harmonization of the law Number 7 of 2021 is affirmation that Constitution the as answer to interest interesting investors' interest and steps initiative government in rescue economy the community especially the perpetrators the economy experiencing slump consequence the covid-19 pandemic that leads to optimization state revenue .

The purpose of the HPP Law is for increase growth sustainable and supportive economy acceleration recovery economy optimizing state revenue finance development national by independent going to a just prosperous and prosperous Indonesian society realize system more tax fair and certain law implement administrative policy reforms consolidated taxation and expansion of the tax base and increase obedience Taxpayer voluntary, Next in Explanation of HPP Law explained that policy taxation that is comprehensive consolidated and harmonious conducted through Settings covers General Provisions and Procedures for Taxation Income Tax Value Added Tax and Sales Tax on Luxury Goods Disclosure Program Taxpayer Voluntary Carbon Tax, and Excise.

As has elaborated in base theoretically the HPP Law is different with harmonization taxation in context international however goal have a number of resemblance among others related with effort for create stability juridical and strengthen tax collection other than it's also more appropriate if placed in perspective epistemology so that harmonization regulation taxation should could realize congruence congruence congruence congruence and balance in taxation, In its implementation there are possibility harmonization this not yet could realized completely because in Article 16 of the HPP Law is regulated that when HPP started applies all regulation legislation which is regulation implementation from the KUP Law, Income Tax Law, VAT Law, Excise Law, Policy Law State Finance and Stability System Finance for Handling Pandemic and the Copyright Act declared still permanent apply along no contrary with provision in Constitution this or not yet replaced based on Constitution this, Provision this not yet give certainty law because formula chapter no give clarity What is the position of the HPP Law? become a lex specialist so that override the tax law others lex specialist derogate legi generalist. In Article 16 of the HPP Law, which is regulated still apply is regulation implementation of the Taxation Law because that will arise question how if stem The body and explanation of the HPP Law are different with other laws eg with the Copyright Act. As example is formula Article 4A paragraphs (2) and (3) of the Copyright Law with Article 112 of the HPP Law.

3. Position in the Tax Law System

Indonesia arrived moment this still consider that the Tax Law is part from law administration, This thing could seen from system management and handling case taxation by state legal institutions which explicit not yet separate case taxation Becomes case alone in the field law tax but included in the jurisdiction administration, View the Indonesian law is choice political law so that in implementation Becomes looks as following (1) Attorney General's Office, case taxation into the jurisdiction of the Deputy Attorney General in the field of Criminal Specifically (2) Supreme Court cases taxation enter the State Administration room and (3) the Indonesian National Police case taxation handled by unit

Research Criminal Special, According to PJA. Andriani that law tax should no combined or no Becomes law administration but could by special jurisdiction taxes Pudyatmoko 2009). Presence Constitution Harmonization Regulation Taxation (UUHPP) added total Constitution applicable taxes, The position of UUHPP has degrees same law with Constitution tax already there is, Similarity degrees law the in accordance with provision Article 7 of the Law Number 12 of 2011 concerning Formation Regulation legislation . Things to do get attention is interpretation problem or problem interpretation real legislation many type the method like interpretation letterlijk interpretation grammatical interpretation history interpretation futuristic interpretation comparative and so on (Redi Ahmad, 2018). because of That is the HPP Law has a lot of opportunity get multiple interpretations.

4. Purpose

The HPP Law is a snippet or overview Settings from Settings the conditions that have been is in the law formal taxes and laws material tax experienced change its terms and conditions, Change Settings this meant for answer problem growing taxation consequence happening change environment strategic taxation and distraction covid-19 pandemic, Interesting thing other is that the HPP Law regulates disclosure similar volunteer with forgiveness tax However no same because difference segment must higher taxes and rates height time implementation more short that is only six month, Arrangement disclosure voluntary background behind by thoughts government that still believes that treasure Indonesian citizens who are still can be abroad brought to domestically throughout there is a legal instrument that facilitates it, In addition the government must also do acceleration recovery economy consequence recession economy caused by the covid-19 pandemic so that looked at need for make rule law as base making policy government .

In the structure of the state budget revenue domestic acceptance biggest sourced from reception tax because contribute above 70% of total reception domestically, From perspective politics composition reception in a dominated country reception tax is an indicator of healthy state finances, It means that state finances more independent even the state can sovereign full because no could intervened by the power political foreign and state finances increasingly stable, In context this looks that reception tax has determine the existence of the state, good by economy nor by politics, because of that the government keep going do efforts change system taxation for ensure that government get endorsement economics and politics from public by full .

Administrative reform taxation as response to change environment taxation is need strategic for realization relation state- payer tax tax by healthy, Change environment very fast and sudden disruptive taxation makes authority taxation must work more fast and smart so that the challenges and opportunities that exist can responded with precise and impactful benefit for the country. In condition that the government always faced with choices policies that do not easy, In condition this is politics law is very important in direct government in determine choice priority making law, Unfortunately no there is choice policy taxation that can be satisfying all party, at the time law tax oriented entry investment stranger at the same time give birth to jealousy even resistance from group public economy domestically with issue not justice taxation, Likewise when government give freedom taxation for public so

reception tax reduce even investment is hampered, However in context taxation policy taxation must made can ensure appropriate state revenue APBN needs .

It must be admitted that various change policy taxation has conducted government however rated not yet effective in optimization reception tax, Even tax ratio there is trend decrease in one decade last, For get understanding more good on reception tax following this served Chart reception tax from 2010-2021 as following :

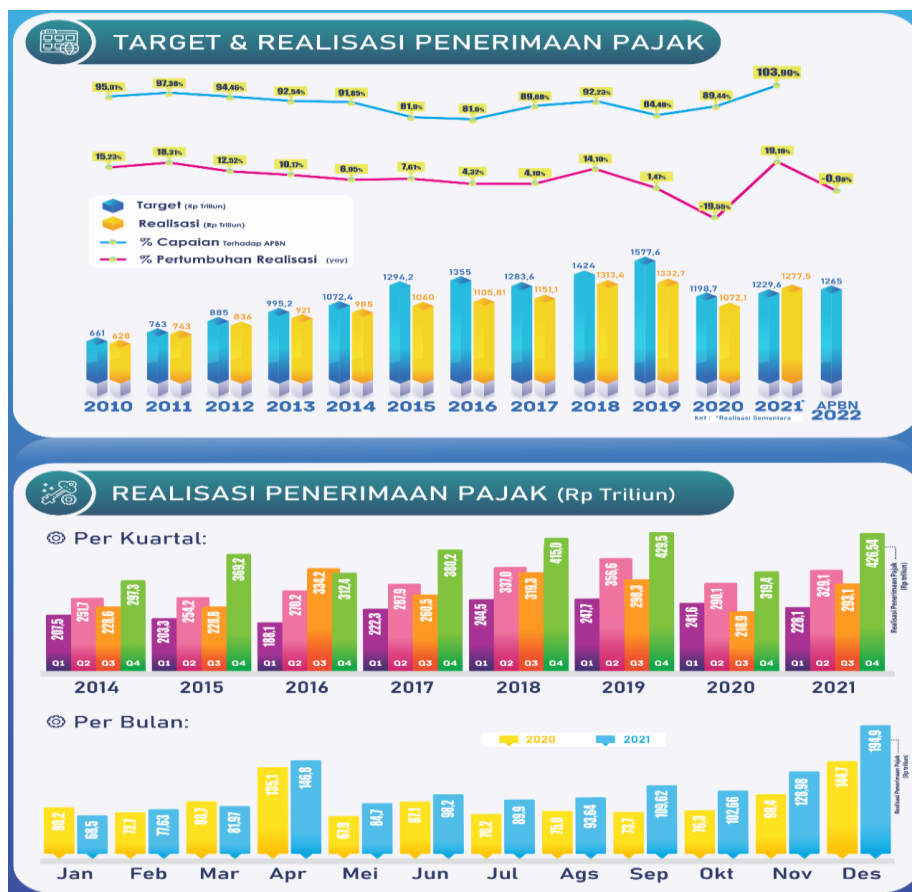


Figure 1. Target and Realization Tax Revenue 2010sd 2021

Source : <https://cita.or.id/kinerja-penerimaan-pajak/>

Based on the picture above it looks that During more one decade authority taxation capable realize reception tax only in 2021. Interesting thing from condition the is authority tax in 2021 can rise in the middle the covid-19 pandemic with all power and effort succeed realize reception with good so that beyond of the set target which is 103.6%. View from achievements realization acceptance then performance year 2021 is achievements best authority taxation in two mercy year last so Government need get appreciation .

Success authority taxation that of course no is success single authority taxation only but success together that is blessing endorsement political by full from various elements of the state and its awakening awareness public payer tax for pay taxes for the sake of saving and the existence of the Unitary State Republic of Indonesia (NKRI).

Government must keep going guard relation excellent taxation the in Century future so performance reception taxation capable fulfil APBN needs, one factor most important in guard relation good taxation is fulfillment need payer tax in fulfil obligation taxation namely system administration good taxation, As for what becomes characteristics existence laws and regulations taxation that provides a sense of justice certainty law taxes systems and procedures simple and friendly taxation for payer taxes there are also transparency and accountability use of tax money, Government in Thing this authority taxation need presenting situation harmonious taxation so that compliance public payer tax keep going increase in line with his consciousness as citizen for give benefit for his country through payment tax .

5. Trees Arrangement

HPP Law principle only arrange to things that become tree problem taxation for push obedience taxation and recovery economy national and fiscal health, Trees Settings as The provisions of the HPP Law are: as following : (1) Encouraging Obedience Taxation government give chance to citizen / mandatory tax group income medium tall for do disclosure volunteer with report unfinished treasure reported since 2016 to 2020 and bring enter treasure that still stored abroad for enter to domestically, Period allotted time only six month start from January 1 2022 to by 30 June 2022. (2) National Economic Recovery Government in skeleton do rescue economy national necessary arrange activity government Becomes constitutional, As for, that is regulated related recovery economy is gift incentive fiscal tax holiday for investment above 1 trillion and pioneer economic sector, such as relaxation payment taxes deductions and or deletion penalty taxation reduction rate tax income liberation tax on object tax certain and giving tax borne government, (3) Fiscal Health, key main fiscal health lies in strength reception domestically as source financing government programs and or state administration, In terms of this the government try for repair reception tax as source main reception domestically, Efforts made government is broaden the tax base and raise Value Added Tax rate of 10% (1%) so that the rate Becomes by 11%. Setting goal the meant for push activity economy community and improve condition fiscal national .

Conclusion

Formation law tax new in the form of Constitution Harmonization Regulation Taxation views from political law tax is step government for give leeway law and facilitate the entry of money repatriation owned Indonesian citizens abroad through the Disclosure Program Volunteer (PPS). The existence of the HPP Law is impressive overlap over lap with Constitution existing taxation however thereby Government need appreciated because strong desire invite every citizen build his country through repatriation and investment in the country. Government believe that if PPS can succeed in accordance with hope then economy national could accelerated growth with good .

Political law underlying tax formation law the are (1) the validity period of the PPS program which only six month course (2) build obedience based on awareness law seen Settings imposition penalty more administration low and eliminate penalty criminal body confinement (3) pushing power buy economy public through enlarge clustering income hit

taxes (4) but on the other hand the government expand the base for the imposition of Value Added Tax (VAT) and increase the VAT rate will be 11% which will enforced starting July 1 2022.

The existence of the HPP Law for interest resolve emergency fiscal in period short could understood and implemented however for interest period long government need think about even very important for simplify the legal system existing tax moment this, In the long term the HPP Law can Becomes counter productive with effort government interesting invest and build obedience taxation based on awareness political citizen pays tax .

Desire or intention political law tax good government better followed with creation possible space implementation order law taxes in society, Create room implementation law conducive tax must preceded by existence Constitution easy taxation understood society no give rise to multiple interpretations different interpretations between apparatus authority taxation with payer tax .

Choice political law very very important and strategic tax for government is do integration provision legislation taxation Becomes one script Indonesian Tax Law, That means no there is again nomenclature Constitution tax based on type taxes P Ph Law, PPN/ PP n BM Law, PBB Law, Stamp Duty Law, Billing Law with the Forced Letter and the HPP Law) and or differentiate Constitution formal provisions (UU KUP) and provisions material like that, Benefits of integration Constitution tax are (1) make it easy public in understand Constitution tax (2) Make it easy authority tax in doing supervision implementation taxation (3) Reducing the interpretation gap Constitution Among society and authority tax (4) Simplify publishing regulation implementation law (5) Guarantee certainty law and justice taxation for the state and society, Government need have desire strong politics for do simplification law tax through integration legislation taxation as choice political law tax government for good together as nation and state.

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