

The Urgency of Heavy Equipment Tax Regulations Judging From Law Number 1 of 2022

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Abstract

The State, through the Government, both Central Government and Regional Government, has a function in providing services to the community (public service). Public services can take various forms, both physical and non-physical services. Through good public services, national and state life will become conducive and orderly. Besides that, public services require costs, one of which comes from taxes. Taxes are a reciprocal mechanism between the Government and the Community in the context of public services. One of the taxes discussed in this research is Heavy Equipment Tax (PAB). Initially, heavy equipment tax regulations were included in Law 28/2009 where heavy equipment was included in the motorized vehicle category. There is a Constitutional Court Decision Number 15/PUU-XV/2017 which cancels the phrase that heavy equipment is included in motorized vehicles and since then heavy equipment is no longer subject to heavy equipment tax, but Law 1/2022 has been issued which includes heavy equipment as a tax object. This research is normative legal research that uses a statutory approach and a conceptual approach.

Keywords: *Administrative Law; Public Services; Heavy Equipment Tax*

Introduction

In essence, the government exists and was created in the first place to fulfill all forms of basic needs of its people. Based on this, the government has a duty to serve the people in its territory. Fulfillment of services to the community by the government is what is known as public service. The government must continue to optimize the forms of public services it provides in order to be accountable to society. The government is obliged to build public trust in public services carried out by public service providers, which is an activity that must be carried out in line with the hopes and demands of all citizens and residents regarding improving public services.

Public services are by definition regulated in Article 1 number 1 of Law Number 25 of 2009 concerning Public Services (UU 25/2009), as an activity or series of activities in order to fulfill service needs in accordance with statutory regulations for every citizen and resident. on goods, services and/or administrative services provided by public service providers.

Regarding the definition of government by Jo Ann G. Ewalt, it is stated that: “*Governance identifies the power dependence involved the relationship between institutions involved in collective action. Organizations are dependent upon each other for the achievement of collective action, and that must exchange resources and negotiate shared understanding of ultimate program goals*”. According to Giroth, the concept of self-government has 3 (three) essential functions which are an explanation of the government's main tasks, namely providing services to the community (service), empowering all its potential (empowerment), and carrying out development (development). These three functions must be carried out simultaneously by the government because they are one unit that cannot be separated from each other.

According to Muhammad Arief, the quality of government services as mentioned above includes the following 5 (five) dimensions:

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Tangibles, namely physical facilities including equipment, personnel and communication facilities. This relates to physical facilities, employee appearance, equipment and technology used in providing services, physical facilities such as buildings, service areas, cleanliness, waiting rooms and other facilities. This is one aspect of service quality because it will contribute to consumers who need services.

Reability, namely the ability to produce promised service performance accurately and with certainty. This means that service must be on time and within the same specifications, without error, whenever it is provided.

Responsiveness, namely the ability of service providers to help customers and provide responsive service. This is reflected in the speed and accuracy of the services provided to customers.

Assurance, namely the ability, politeness and trustworthiness of staff, free from danger, risk and doubt. In connection with the staff's ability to instill trust in customers, the feeling of security for customers in carrying out transactions and the knowledge and courtesy of staff in providing services to customers.

Empathy, namely ease of relationship, good communication, personal attention and understanding customer needs. This is related to staff attention or concern for customers, ease of getting service (related to the number of outlets, ease of getting information via telephone). Staff concern for the problems they face.

Regarding the realization of quality public services, changes and improvements need to be made that lead to community satisfaction. One aspect that must be improved in improving service quality is the problem of service facilities. The role of service facilities is very important and one that has a big influence on improving the quality of public services because having adequate service facilities can make services to the public more comfortable and satisfying while in the service room.

To fulfill public services by the government, an income mechanism is needed as a return for the public services that have been provided. This return is an effort to increase revenue from tax and levy sources. According to M.J.H. Smeeths tax is defined as an achievement achieved by the government which is owed through various norms and can be enforced without any counter-performance on the part of each individual, the intention is to finance government expenditure. In the beginning, tax was a tribute (voluntary giving), but in its nature it is an obligation that can be enforced and must be carried out by the people.

The definition of tax is regulated in Article 1 point 1 of Law Number 28 of 2007 concerning General Provisions and Procedures for Taxation (UU 28/2007). without receiving direct compensation and being used for state needs for the greatest prosperity of the people. Based on their authority, taxes are grouped into 2 (two), namely State Taxes and Regional Taxes which are regulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (UU 28/2009). Furthermore, the definition of regional levies is regulated in Article 1 number 64 of Law 28/2009 as levies made by regional governments in the context of payment for services or granting certain permits which are specifically provided and/or granted by regional governments for the benefit of individuals or entities.

According to Mardiasmo, Regional Original Income (PAD) is revenue obtained from the regional tax sector, regional levies resulting from regionally owned companies, the results of separate regional wealth management and others.. The regulations are regulated in Law Number 33 of 2004 concerning Central and Regional Financial Balancing (UU 33/2004) which states that regional income sources consist of Regional Original Income (PAD), tax and non-tax revenue sharing. One of the sources that have the potential to increase Original Regional Income (PAD) is Provincial Regional Tax, namely taxes collected by the provincial government which are outlined in Regional Regulations (Perda) and paid by taxpayers and do not receive direct compensation, among these taxes are Motor Vehicle Tax (PKB), Motor Vehicle Title Fee (BBNKB), Motor Vehicle Fuel Tax (PBBKB), Surface Water Tax (PAP), and Cigarette Tax (PR).

The focus of the study in this research is on Heavy Equipment Tax (PAB), which was previously included in the qualifications of Article 1 number 13 of Law 28/2009 which is included in the motor vehicle category,

namely all wheeled vehicles and their trailers used on all types of land roads and driven by technical equipment in the form of motorbikes or other equipment whose function is to convert a certain energy resource into the motor power of the motor vehicle in question, including heavy equipment and large equipment which in its operation uses wheels and motors and is not attached to use outside public roads including heavy equipment and large equipment and vehicles in the water. Where there is also the Constitutional Court Decision Number 15/PUU-XV/2017 as the basis for the issuance of Law 1/2022 along with PP 35/2023 as its implementing regulations.

Based on the explanation above, 2 (two) problem formulations as legal issues will be explained in the research as follows: What is the urgency of regulating Heavy Equipment Tax (PAB) based on Law 1/2022?; Does Law 1/2022 conflict with Constitutional Court Decision Number 15/PUU-XV/2017?

Research Methods

This research is normative legal research. One thing that differentiates legal science from social sciences is that legal science is not included in the behavioral sciences. Legal science is not descriptive but prescriptive. The object of legal science is coherence between legal norms and legal principles, between legal rules and legal norms, as well as coherence between the level of individual behavior and legal norms. This research aims to examine positive legal provisions in the field of administration, especially in legal regulations regarding Heavy Equipment Tax (PAB). This research uses a statutory approach, which means approaching it from the aspect of legal principles and concepts of statutory regulations and a conceptual approach, which is an approach used to obtain clarity and scientific justification based on concepts. law that originates from legal principles.

Analysis and Discussion

The Urgency of Heavy Equipment Tax Regulations (PAB) Based on Law 1/2022

Heavy equipment which is often known in civil engineering is a tool used to assist humans in carrying out construction work of a building structure. Heavy equipment is an important factor in projects, especially construction projects, mining and other large-scale activities. The purpose of using this heavy equipment is to make it easier for humans to do their work, so that the expected results can be achieved more easily in a relatively shorter time.

Based on Law 28/2009, one of the regional taxes that contributes to Regional Original Income (PAD) includes heavy equipment in the motor vehicle category which can be subject to Motor Vehicle Tax (PKB). This is because heavy equipment is included in the definition of motorized vehicles, which is technical equipment that is driven by a motor or other means which functions to convert a certain energy resource into the motor power of the motorized vehicle in question, including heavy equipment and large tools which are The operation uses wheels and motors and is not attached permanently.

Based on Law 28/2009, heavy equipment is also subject to tax by the government because heavy equipment is included in motorized vehicles and there is already a law that regulates it. Furthermore, the system that regulates tax collection is the office assessment system which is a tax collection system where the authority to determine the amount The tax rate that must be paid by taxpayers is determined by the government. However, the government's method of collecting taxes in collecting Heavy Equipment Tax (PAB) is not the same as collecting Motor Vehicle Tax (PKB) because heavy equipment does not have a registration number.

Compulsory data collection on Heavy Equipment and Large Equipment Tax is the initial process before the object is registered and determined to be taxable. Heavy Equipment, namely data collection, is an activity to obtain data relating to the identification of tax objects, tax subjects, tax bearers or ownership and/or control of motor vehicles. The next process is registration for tax collection based on the

determination of the Regional Head, which is an activity of recording individuals or legal entities that register themselves and/or are registered based on the selection process to become taxpayers with the required complete information. The process of registering taxpayers for heavy equipment and/or large equipment is carried out in 2 (two) ways as follows:

From the results of field data collection on owners of heavy equipment and/or large equipment, then registered as taxpayers;

Self-registration by taxpayers is carried out by taking a taxpayer registration form, or Regional Tax Object Notification Letter (SPOPD) filled in clearly, correctly and completely, then signed by the taxpayer, then handed back to the registration officer at the UPTD Revenue Service in each Regency/City.

Furthermore, regarding Heavy Equipment Tax (PAB), which was originally regulated in Law 28/2009, was changed by the new legal regulations. Meanwhile, based on Article 1 number 31 of Law 1/2022, it is stated that Heavy Equipment Tax (PAB) is a tax on ownership and/or control of heavy equipment. Furthermore, regarding Heavy Equipment Tax (PAB) is regulated in Article 17 of Law 1/2022 with the exception that the object of Heavy Equipment Tax (PAB) as intended is ownership and/or control over:

Heavy equipment owned and/or controlled by the Government, Regional Government, and the National Army of the Republic of Indonesia/State Police of the Republic of Indonesia;

Heavy Equipment owned and/or controlled by embassies, consulates, foreign country representatives on the principle of reciprocity and international institutions that obtain tax exemption facilities from the Government; And

Ownership and/or control of other Heavy Equipment as regulated in the Regional Regulation.

Based on Article 20 paragraph (1) of Law 1/2022, it is regulated that the Heavy Equipment Tax Rate (PAB) is set at a maximum of 0.2% (zero point two percent) as determined by Regional Regulation. This is different from Law 28/2009 which regulates Heavy Equipment Tax (PAB) of at least 10% (ten percent). This is also different from what is regulated by Article 7 PP 35/2023 which states that the basis for imposing Heavy Equipment Tax (PAB) as intended in Article 3 paragraph (1) letter c is the sales value of heavy equipment.

Further explanation regarding the types of taxes that can be collected by the Provincial Government according to the provisions of Law 1/2022 includes::

Motor Vehicle Tax (PKB), namely tax on ownership and/or control of motor vehicles;

Motor Vehicle Transfer of Title Fee (BBNKB), namely tax on the transfer of motor vehicle ownership rights as a result of an agreement between 2 (two) parties or unilateral actions or conditions that occur due to buying and selling, exchange, inheritance gift or income into a business entity;

Heavy Equipment Tax (PAB), namely tax on ownership and/or control of heavy equipment;

Motor Vehicle Fuel Tax, namely tax on the use of motor vehicle fuel and heavy equipment;

Surface Water Tax, namely tax on the extraction and/or utilization of surface water;

Cigarette Tax (PR), namely levies on cigarette excise collected by the Central Government; And

Non-Metal Mineral and Rock Tax Option, namely the Opten imposed by the Province on MBLB Tax principal in accordance with the provisions of statutory regulations.

Furthermore, according to Law 1/2022, the types of taxes that can be collected by Regency/City Regional Governments are as follows:

Rural and Urban Land and Building Tax (PBB-P2);

Fees for Acquisition of Land and/or Building Rights (BPHTB);

Certain Goods and Services Tax (PBJT);

Advertising tax;

Groundwater Tax (PAT);

MBLB Tax;

Swallow Nest Tax;

Opsen PKB; and

Opsen BBNKB.

As for the Heavy Equipment Tax (PAB), which was originally regulated in Law 28/2009, it was declared invalid and contrary to the 1945 Constitution of the Republic of Indonesia due to the Constitutional Court Decision Number 15/PUU-XV/2017 concerning judicial review of Law 28/2009. The ruling is as follows: "Declares Article 1 number 13 along the phrase "including heavy equipment and large equipment which in its operation uses wheels and motors and is not permanently attached", Article 5 paragraph (2) along the phrase "including equipment - heavy equipment and large equipment", Article 6 paragraph (4) and Article 12 paragraph (2) Law 28/2009 concerning PDRD is contrary to the 1945 Constitution of the Republic of Indonesia and has no binding legal force". Constitutional Court Decision Number 15/PUU-XV/2017 granted the plaintiff's lawsuit which argued that heavy equipment was no longer included in the definition of motorized vehicles based on Law 28/2009.

The Constitutional Court in Decision Number 15/PUU-XV/2017 refers to the Decision of the Constitutional Court Number 3/PUU-XIII/2015 concerning the judicial review of Law 22/2009 concerning Road Traffic and Transportation (UU LLAJ), where it is stated that the Explanation of Article 47 paragraph (2) letter e part c 1 of Law 22/2009 no longer has binding legal force so that heavy equipment is not included as a motorized vehicle. Apart from that, in its decision the Constitutional Court also ordered the legislators within a period of 3 (three) years to make changes to Law 28/2009, especially with regard to Heavy Equipment Tax (PAB).

The impact of the Constitutional Court Decision Number 15/PUU-XV/2017 was also carried out by the Indonesian Mining Services Association (Aspindo) which refused to pay taxes that had been imposed on heavy equipment. Apart from that, Aspindo will also submit an executive review of Regional Regulations (Perda) which regulate Motor Vehicle Tax (PKB) for heavy equipment spread across 12 (twelve) provinces in Indonesia.

Furthermore, the regulation of Heavy Equipment Tax (PAB) in Law 1/2022 is also a follow-up to the mandate of Constitutional Court Decision Number 15/PUU-XV/2017. This decision means that heavy equipment is included in the Motor Vehicle Tax (PKB) category, thus Law 1/2022 has introduced Heavy Equipment Tax (PAB) as a separate type of tax.

It was stated that one of the supporting pillars of Law 1/2022 is strengthening local taxing power. This pillar was built from the development of a regional tax system that prioritizes simplicity and integration in order to support the efficient allocation of national resources and maintain a perspective and conducive business climate. It is stated that Law 1/2022 is regulated to expand the tax base and harmonize with other laws and regulations. As for the regulations regarding Heavy Equipment Tax (PAB) in Law 1/2022, after previously the Constitutional Court stated that the Heavy Equipment Tax (PAB) was actually abolished not only because heavy equipment was not included in motorized vehicles, but far from that to increase business productivity in various sector that uses heavy equipment, therefore the regulation regarding Heavy Equipment Tax (PAB) which has been reappeared in Law 1/2022 constitutes legal smuggling by the Government.

In fact, theoretically tax collection should not be based on strengthening government income, but rather as a tool of social engineering or a tool for changing people's behavior. The success of tax imposition to change people's behavior lies in overriding the budget function, which in the long term, tax revenues become smaller or smaller.

Antinomy of Law 1/2022 with Constitutional Court Decision Number 15/PUU-XV/2017 concerning Heavy Equipment Tax (PAB)

As explained in the general explanation, Law 1/2022 was issued with the aim of ensuring synergy in funding for the affairs of the Central Government and Regional Government in order to achieve state goals. Law 1/2022 exists to implement the mandate of Article 18A paragraph (2) of the 1945 Constitution of the Republic of Indonesia regarding financial relations, public services, and the use of natural resources and other resources between the Central Government and Regional Governments. The preparation of Law

1/2022 is also based on the idea of the need to improve the implementation of financial relations between the Central Government and Regional Governments which have so far been implemented based on Law 33/2004 and Law 28/2009.

The improvement in the implementation of financial relations between the Central Government and Regional Governments in Law 1/2022 is carried out as an effort to create an efficient allocation of national resources through financial relations between the Central Government and Regional Governments that are transparent, accountable and fair, in order to realize the welfare of society in all corners of the globe. NKRI. Furthermore, through Law 1/2022, financial relations between the Central Government and Regional Governments are based on 4 (four) main pillars, namely:

Develop a tax system that supports the efficient allocation of national resources;
Develop financial relations between the Central Government and Regional Governments in minimizing vertical and horizontal imbalances through TKD policies and regional debt financing;

Encourage improvement in the quality of regional spending;
Harmonization of fiscal policies between the Central Government and Regional Governments for optimal public service delivery and maintaining fiscal sustainability.

The emergence of taxation on heavy equipment as previously regulated in Law 28/2009 into Law 1/2022 is completely baseless and constitutes legal smuggling carried out by the Government. In fact, based on Article 4 in conjunction with Article 6 paragraph (2) of Law 1/2022 itself, it states that the type of tax as intended in Article 4 paragraph (1) and paragraph (2) may not be collected if the potential is inadequate and/or the Regional Government determines a policy to not collecting. In addition, the provisions in Article 97 of Law 1/2022 stipulate that in the context of implementing national fiscal policy and to support the policy of ease of investment and to encourage the growth of highly competitive industries and/or businesses and provide fair protection and regulation, the government is in accordance with the program national priorities can make adjustments to tax and levy policies determined by the Regional Government.

Prior to Constitutional Court Decision Number 15/PUU- Elucidation of Article 47 paragraph (2) letter e part c of Law 22/2009, however, according to the provisions of the articles in Law 28/2009, heavy equipment is still part of motorized vehicles and is subject to tax. This clearly causes the violation of constitutional rights in the form of recognition, guarantees, protection and legal certainty for owners of heavy equipment that is subject to the tax.

In fact, the Constitutional Court's decision is the result of judicial review, both in whole and in part. The validity of Constitutional Court decisions is often not optimal. This is due to the quality of the legislative product which is full of content that is at odds with the Constitutional Court's decision itself, and is not participatory, aspirational and accountable in its making. Constitutional Court decisions are not implemented because they are always hampered by the complexity of problems that arise at the final decision application stage, even Constitutional Court decisions that are final and binding are often deviated by legislative institutions in forming statutory regulations. Based on this, regarding Law 1/2022, it is necessary to carry out an in-depth study, especially regarding the collection of Heavy Equipment Tax (PAB), which in fact tax on heavy equipment has been removed from Law 28/2009 by Constitutional Court Decision 15/PUU-XV/2017.

Conclusion

The government's task is to provide public services. Carrying out these public services requires costs to carry them out. Taxes are one of the state's fiscal revenues to support public service duties. In practice, taxes are difficult to understand and are not as simple as their implementation, which ultimately leads to the disruption of society's sense of justice in general and taxpayers regarding the ownership of heavy equipment in particular. Heavy equipment as subject to tax on ownership stems from Law 28/2009 where heavy equipment is included in the motorized vehicle category has been canceled by the Constitutional Court in its Decision Number 15/PUU-XV/2017 by stating that the phrase is not valid. Of course, this is

the result that every heavy equipment owner wants because they are no longer burdened from an economic perspective. However, the Government issued Law 1/2022 where tax levies on heavy equipment are regulated in the Heavy Equipment Tax (PAB) nomenclature, this of course causes dissatisfaction from heavy equipment owners who do not want to accept this regulatory action, making it prone to tax disputes arising.

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