



CONCEPTUALIZATION OF TAX BASE EXPANSION IN INDONESIA

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Abstract:

This study aims to expand the tax base in Indonesia by looking at the data integration plan between the National Identity Number and Taxpayer Identification Number in the Harmonization of Tax Laws and Regulations. This research is included in normative juridical research by studying or analyzing secondary data in the form of primary, secondary, and tertiary legal materials by understanding law as a set of rules or positive norms in the statutory system that regulates human life. The research results show that the legal construction in Indonesia has not yet been explained to what extent and how the data integration of the two identity numbers is, but the purpose of this data integration is, of course, to enrich the tax database. On an ongoing basis, of course, it will increase voluntary compliance from taxpayers and increase state revenue from the taxation sector.

Keywords: *Harmonization of Tax Regulations; Data Integration; Improved Tax Database.*

Abstrak:

Penelitian ini bertujuan untuk memberikan konsep perluasan basis perpajakan di Indonesia dengan cara melihat rencana integrasi data antara Nomor Induk Kependudukan dan Nomor Pokok Wajib Pajak dalam Harmonisasi Peraturan Perundang-Undangan Perpajakan. Penelitian ini termasuk ke dalam penelitian yuridis normatif dengan mengkaji atau menganalisis data sekunder yang berupa bahan-bahan hukum primer, sekunder, maupun tersier dengan memahami hukum sebagai perangkat peraturan atau norma-norma positif di dalam sistem perundang-undangan yang mengatur mengenai kehidupan manusia. Hasil penelitian menunjukkan bahwa sejauh ini, konstruksi hukum di Indonesia masih belum dijelaskan sejauh mana dan seperti apa integrasi data dari kedua nomor identitas tersebut, namun tujuan dari integrasi data ini tentunya adalah untuk memperkaya basis data perpajakan. Secara berkelanjutan tentunya akan meningkatkan kepatuhan sukarela dari Wajib Pajak dan juga tentunya dibarengi dengan peningkatan penerimaan negara dari sektor perpajakan.

Kata Kunci: *Harmonisasi Peraturan Perpajakan; Integrasi Data; Peningkatan Basis Data Perpajakan.*

A. Introduction

The Indonesian government, in this case, the Ministry of Finance, together with the House of Representatives, recently agreed on the Bill on the Harmonization of Tax Regulations (RUU HPP) (Irawan, 2021). One of the exciting things in the contents of this Draft Law is the government's plan to merge or integrate the National Identity Number (NIK) with the Taxpayer Identification Number (NPWP). This action is expected to open more comprehensive access for the government to reach taxpayers from various groups. The widening of the government's outreach to taxpayers with the integration of this data will impact expanding the tax base. The integration of the

National Identity Number (NIK) with the Taxpayer Identification Number (NPWP) certainly provides convenience for taxpayers and citizens because it will become a single account through the Single Identity Number (SIN). However, few citizens are wary of hearing about this rule because they think that when they already have a National Identity Number (NIK), tax obligations will automatically be attached to these citizens. Of course, it is not easy because new taxation rights and obligations will emerge and be attached when citizens fulfill objective and subjective requirements (Ardin et al., 2022).

Integrating the population database with the tax administration system aims to make it easier for individual taxpayers to fulfill tax rights and obligations for the sake of administrative simplicity and national interests. Using the National Identity Number (NIK) as the Taxpayer Identification Number (NPWP) does not necessarily cause everyone to pay taxes. Tax payments are made if a year's income is above the Non-Taxable Income Limit (PTKP) and Gross Circulation is above IDR 500 million in one year for Entrepreneurs who pay final 0.5% Income Tax (PPh) following Government Regulation Number 23 of 2018.

The role of the taxation sector in government administration can be seen in the structure of the State Revenue and Expenditure Budget (APBN) submitted by the government every year. The APBN is the Government of Indonesia's annual financial plan approved by the People's Representative Council (DPR). The APBN has a systematic and detailed list containing plans for state revenues and expenditures for one fiscal year. Through the Ministry of Finance, the Government of Indonesia continues to use the state budget more effectively. The determinants of APBN posture are state revenues, state spending, and financing. State revenue can be obtained from tax and non-tax revenues (Ismah & Ningrum, 2020).

The need to create a strong, credible and accountable tax institution with adequate structure, authority and capacity (human resources, budget, business processes, information systems, and supporting infrastructure and regulations) is so that it can detect existing tax potential and realize it into tax revenue effectively and efficiently. The hope is that taxpayers' trust in tax institutions will increase, increase taxpayer compliance, improve the reliability of database management/tax administration and increase the integrity and productivity of tax officials (Sitanggang & Firmansyah, 2021).

The already down-to-earth and entrenched paradigm makes the pattern of collecting state revenue from taxes only rely on a few large taxpayers. Of course, there are new investments and profitable government policies. The tax base in the form of the level of the number of taxpayers cannot be optimized and tends to decrease over time, even though every day, the people in Indonesia who are taxpayers will constantly innovate and be creative in opening business fields due to the lack of job opportunities provided by the Government. Based on the General Provisions and Tax Procedures, a person or business entity, if it has fulfilled the subjective and objective requirements, is a Taxpayer, which has the rights and obligations attached to it.

Humanely the behavior of taxpayers tends never to be open and permanently hide their identity when he comes to the Tax Office and deals with tax officers. This is inversely proportional to the reality on the ground. When registering to obtain a Taxpayer Identification Number (NPWP), Taxpayers tend to never be honest in identifying and describing their abilities as taxpayers and tend to make their turnover smaller. Conversely, when coming to financial institutions to obtain capital and loans,

taxpayers tend to tell the truth and often exaggerate so that financial institutions that provide loans and capital see the true capabilities of these taxpayers. The Directorate General of Taxes's great job is to increase taxpayers' honesty and voluntarism in paying and reporting their taxes correctly and honestly. With the integration that the Resident Identification Number will carry out with the Taxpayer Identification Number, it is hoped that it will open up space to narrow the gap and expand the taxpayer database (Irawan & Raras, 2021).

Even though until now it has not been promulgated in the State Gazette, the Draft Harmonization Law is interesting to discuss in more depth considering the momentum in the government's very high hopes for state revenue in the future amid the COVID-19 Pandemic situation that Indonesia is still experiencing. Harmonization of Tax Regulations is one of the Government's efforts to create uniformity and understanding of Tax Regulations with other relevant Laws and Regulations so that there is no longer too much gap between the two. Given that there is too much criticism of the functioning of the legal system in Indonesia, which is already immune to criticism. Therefore, a Harmonization of Legislation is needed, one of which is the Tax Regulations (Lolo et al., 2022).

B. Research Method

This study uses a normative juridical approach by studying or analyzing secondary data in the form of primary, secondary, and tertiary legal materials by understanding law as a set of rules or positive norms in the statutory system that regulates human life so that this research is understood as library research, namely research on secondary data (Soekanto, 2006). According to the perspective of its nature, this study uses a descriptive analysis approach. Descriptive research aims to describe something in a particular area and specific circumstances. Analysis, the intention is associated with existing legal theories and laws and regulations relating to the object under study. Thus, the research results with a descriptive analysis perspective will try to provide a comprehensive, in-depth description of a situation or symptom being studied (Nurhayati et al., 2021).

C. Discussion

Talking about people's welfare, a country is undoubtedly required to have the availability of funds to guarantee a good life and welfare for its people. Funds collected can come from various sources; taxes are one of the state revenue sources. Tax is an obligation that the people must pay to the state because it is one of the most essential and significant components in sustaining the sustainability of a country.

Taxes are regulated in Article 23A of the 1945 Constitution of the Republic of Indonesia, namely, "Taxes and other levies that are coercive for state needs are regulated by law." In the general explanation of Law Number 28 of 2007 concerning General Provisions and Procedures for Taxation based on the philosophy of Pancasila and the 1945 Constitution of the Republic of Indonesia, which contains provisions that uphold the rights of citizens and place tax obligations as a state obligation. This law contains general provisions and procedures for taxation, which apply to material tax laws unless the relevant tax laws have regulated their own regarding general provisions and procedures for taxation (Basti, 2020).

Adhering to the principles of legal certainty, fairness, and simplicity, the direction and objectives of the changes to this Law on General Provisions and Tax

Procedures refer to the following basic policies: increasing the efficiency of tax collection to support state revenues; improving services, legal certainty and justice for the community to increase competitiveness in the field of investment while continuing to support the development of small and medium enterprises (Kharisma et al., 2014).

Demands for community socio-economic development as well as developments in the field of information technology; improve the balance between rights and obligations; simplify tax administration procedures; increase the application of self-assessment principles in an accountable and consistent manner; and support a more conducive and competitive business climate. These basic policies are expected to increase state revenue in the medium and long term in line with increasing voluntary compliance and improving the business climate. 4 In optimizing tax revenues so that they are achieved according to the target, a tax revenue security strategy is needed. The revenue target was achieved. Therefore the Directorate General of Taxes has prepared steps to optimize tax revenues which are described as a strategic state work program (Adrianto et al., 2018).

Structural and fiscal reforms are urgent to answer Indonesia's future projections, which have substantial demographic prospects. Of the large demographic bonus experienced by Indonesia, only around 52% (fifty-two percent) fall into the productive age category, and 80% (eighty percent) are middle-income. To be able to overcome this demographic bonus, of course, some prerequisites must be met, including adequate infrastructure, quality human resources, high technology adoption capabilities, sustainable and improving regional development, and economic policies that support all good aspects of resources (sound budget), macro stability, and political stability (Badarau & Turcu, 2019).

Appropriate tax reform will certainly increase state revenue in line with demographic trends and socio-economic changes in the population. From 2002 to 2020, the percentage of middle-income people in Indonesia increased to 22.5% (twenty-two points five percent) from the original 7.0% (seven percent) or increased by 15.5% (fifteen points five percent). Middle-class economic growth will undoubtedly strengthen the foundations of a sustainable Indonesian economy. Of course, with this, tax revenue potential will increase yearly as long as it is supported by sustainable tax reform (Kopong & Widyaningrum, 2016).

The demographic bonus is a momentum for reform to strengthen the foundations of the Indonesian economy and, of course, increase competitiveness which structural reforms supported by fiscal reforms must support. Apart from that, it is also necessary to improve the quality of education, health, and effective social protection to encourage the quality of human resources. One of the efforts made to continue to increase the optimization of state revenues is to harmonize laws and regulations to encourage a fair, healthy, effective, and accountable tax system.

A strong and more equitable tax base driven by public consumption will grow due to the people's higher per capita income. A sound and sustainable State Revenue and Expenditure Budget will be realized because state revenue from the taxation sector is said to be sufficient and sufficient to maintain the ratio of state debt. In the end, high and increasingly rapid economic growth is due to the creation a good investment climate to encourage job creation and ease of doing business in Indonesia.

A significant step with bureaucratic reform as well as reform of laws and regulations is the stipulation of Inclusion and Utilization of National Identity Numbers and/or Taxpayer Identification Numbers in Public Services, which is regulated in the

Presidential Regulation of the Republic of Indonesia Number 83 of 2021. This regulation was made to support the implementation of public services to serve every citizen and population in fulfilling their basic rights and needs, so it is necessary to implement a standardized and integrated identity number inclusion policy in public services. In addition, the use of a standardized and integrated identity number in the form of a Citizenship Identification Number and/or Taxpayer Identification Number is a unique data identity reference as one of the reference codes in public services to support Indonesia's one data policy as stipulated in the Presidential Regulation of the Republic of Indonesia Number 39 of 2019 concerning One Data Indonesia (et al., 2017).

It should be noted that One Data Indonesia is a government data governance policy to produce data that is accurate, up-to-date, integrated, and accountable, as well as easily accessible and shared between Central Agencies and Regional Agencies through compliance with data standards, metadata, data interoperability, and using reference code and master data. The One Data Indonesia regulation is intended to regulate the governance of data generated by Central Agencies and Regional Agencies to support development planning, implementation, evaluation, and control.

Presidential Regulation Number 83 of 2021 regulates the obligation of public service providers to require the addition or inclusion of the Population Identification Number and/or Taxpayer Identification Number of public service recipients in every public service delivery. The addition or inclusion of a Population Identification Number and/or Taxpayer Identification Number is intended as an identity marker for every provision of Public Services in the territory of the Unitary State of the Republic of Indonesia for a submitted Public Service application or as an identity marker for every data on recipients of Public Services whose status is still active in the territory of the Unitary State of the Republic of Indonesia.

Strictly speaking, Article 10 of this Presidential Regulation states that the data of service recipients that have been completed with a Citizenship Identification Number and/or Taxpayer Identification Number and have been validated can be shared and utilized for the prevention of criminal acts of corruption, prevention of criminal acts of money laundering, tax purposes, updating identity data in Population Data, and other purposes following the provisions of laws and regulations. The interest of taxation, in this case, is to enrich the taxation database because, in reality, there are differences in data between assets and transactions reported either through notification letters or other data in the field of taxation and what happens in society. For example, in public services processing business permit documents, it is often found that the business permit issued only borrows the name or identity of the employee and does not show the actual ownership condition of the business entity. This can be troublesome for the tax apparatus in carrying out its duties of supervising taxpayers. With this regulation, it is hoped that, of course, it will provide a bit of calm and clarity that every provision of public services is required to include a Resident Identification Number and/or Taxpayer Identification Number for the sake of realizing good data integration in the future.

The Government with the DPR includes integration between the two identity numbers in Law Number 7 of 2021 concerning Harmonization of Tax Regulations. The consideration for the preparation of this Law is that in carrying out a mission to increase sustainable economic growth and support the acceleration of economic recovery, a fiscal consolidation strategy is needed that focuses on improving the

budget deficit and increasing the tax ratio, which among other things is carried out through the implementation of policies to increase tax revenue performance, tax administration reform, increasing the tax base, creating a tax system that prioritizes the principles of justice and legal certainty, as well as increasing voluntary taxpayer compliance. Therefore, a policy adjustment is needed in general provisions and procedures for taxation, income tax, value-added tax, and excise, as well as arrangements regarding carbon taxes and policies in the form of a voluntary disclosure program for taxpayers in a comprehensive law.

The Law on the Harmonization of Tax Regulations was formed to increase sustainable economic growth and support the acceleration of economic recovery; optimizing state revenues to finance national development independently towards a just, prosperous, and prosperous Indonesian society; realizing a tax system that is more just and has legal certainty; carry out administrative reforms, consolidated tax policies, and broaden the tax base; and increasing voluntary taxpayer compliance (Rahayu, 2019).

In order to achieve the objectives referred to above, the Law on the Harmonization of Tax Regulations regulates strategic policies which include: (Tan et al., 2021)

1. Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 16 of 2009 concerning Stipulation of Government Regulation in Lieu of Law Number 6 of 1983 concerning General Provisions and Tax Procedures into Law;
2. Amendment to Law Number 7 of 1983 on Income Tax as amended several times lastly by Law Number 36 of 2008 on the Fourth Amendment to Law Number 7 of 1983 on Income Tax;
3. Amendment to Law Number 8 of 1983 on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as amended several times, most recently by Law Number 42 of 2009 on the Third Amendment to Law Number 8 of 1983 on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods;
4. Arrangements regarding voluntary disclosure programs for taxpayers;
5. Regulation regarding carbon tax; and
6. Amendments to Law Number 11 of 1995 concerning Excise as amended by Law Number 39 of 2007 concerning Amendments to Law Number 11 of 1995 concerning Excise.

Harmonization Act is the General Provisions and Tax Procedures. One of the interesting things to discuss is the addition of paragraph (1a) in Article 2 of the Law on General Provisions and Tax Procedures, which regulates the Taxpayer Identification Number as referred to in paragraph (1) for individual taxpayers who are residents of Indonesia using the National Identity Number. Previously, Article 2 paragraph (1) stipulated that every taxpayer who has fulfilled the subjective and objective requirements following the provisions of tax laws and regulations must register with the Directorate General of Taxes, whose working area covers the residence or domicile of the taxpayer and to whom a Taxpayer Identification Number is given.

It should be noted that integrating the population database with the tax administration system aims to facilitate individual taxpayers to fulfill their tax rights and obligations for administrative simplicity and national interests. As an illustration, before being regulated in the Taxation Harmonization Law, taxpayers who want to

obtain a Taxpayer Identification Number must register at the Tax Office or through the tax administration system provided by the Directorate General of Taxes. Meanwhile, after the Harmonization of Tax Regulations enactment, the Population Identification Number will be integrated with the Taxpayer Identification Number. As stipulated in Law Number 24 of 2013 concerning Amendments to Law Number 23 of 2006 concerning Population Administration, a Population Identification Number is a unique, distinctive, single, and inherent identity number of a person registered as an Indonesian Resident. So with the willingness of every Indonesian resident who already has a Resident Identification Number, if he has fulfilled the objective and subjective requirements as a taxpayer, he will automatically be determined as a taxpayer with all the rights and obligations attached to it.

Using the National Identity Number as a Taxpayer Identification Number does not necessarily cause everyone to pay taxes. Tax payments are made if one year's income is above the Non-Taxable Income Limit, or Gross Circulation is above IDR 500 million per year for entrepreneurs who pay Final PPh 0.5% (Government Regulation Number 23 of 2018). In the Law on the Harmonization of Tax Regulations, there is no change in the amount of the non-taxable income limit, which is fixed at Rp. 4.5 million per month or Rp. 54 million per year. An additional Rp. 4.5 million is given to taxpayers who are married, and another Rp. 4.5 million is added for each dependent on a maximum of three people (Yusuf, 2016).

Fundamental changes only occur in changes to individual income tax rates and brackets to better reflect fairness which has an impact on changes in tariff layers in Article 17 paragraph (1) letter a and paragraph (3), which make the changes include: (SEPTARINA RAJIAN TO, 2020)

Rate Layer	Income Tax Law		Law on Harmonization of Tax Regulations	
	Income Range	Rate	Income Range	Rate
I	0 – IDR 50 million	5%	0 – IDR 60 million	5%
II	> IDR 50 – 250 million	15%	> IDR 60 – 250 million	15%
III	> IDR 250 – 500 million	25%	> IDR 250 – 500 million	25%
IV	> IDR 500 million	30%	> IDR 500 million – 5 billion	30%
V			> 5 billion	35%

Furthermore, paragraph (10) adds a clause in the context of using the National Identity Number as a Taxpayer Identification Number, and it requires the Minister who administers domestic government affairs to provide population data and user feedback to the Minister of Finance to be integrated with the tax database. Although the provisions of Article 2 number 19 regarding the provision of data in the framework of integrating the population database with the tax database, a Government Regulation and further provisions regulate it will be regulated in a Minister of Finance Regulation. This regulation has opened a step forward for data integration in Indonesia between National Identification Numbers and Taxpayer Identification Numbers.

It is expected that the implementing regulation of this data integration will accelerate and speed up the data integration process to achieve the main goal of Indonesia to increase the nation's economic growth due to the increase in the tax database in Indonesia and minimize the efforts of tax evasion and data manipulation from citizens towards their tax obligations in Indonesia. It is expected that the level of voluntary compliance of taxpayers will also increase over time (Ibrahim & Arum, 2018).

D. Closing

Data integration between the National Identity Number and the Taxpayer Identification Number will make Indonesia's tax database richer. Indonesian residents who were initially not registered and detected as taxpayers will eventually be monitored as Indonesian residents who already have tax obligations so that their tax rights and obligations are also attached. If the tax database is more prosperous, the potential for increasing state revenue from the taxation sector will also increase. Along with this, it is hoped that voluntary compliance from taxpayers will also increase given the easier supervision that the tax apparatus will carry out on taxpayers who have not or do not carry out their tax obligations following applicable regulations. It is hoped that citizens will be recorded as taxpayers on an ongoing basis, and in the future, there will be no more citizens who avoid tax obligations.

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