

Study of Government Regulation Number 23 of 2018 In Order to Minimize Tax Avoidance GAPS

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Abstract

Tax avoidance is assumed to be one of the causes why the government could not achieve the tax revenues. On the other hand, it also lowers the tax ratio. The purpose of this study is to examine Government Regulation Number 23 of 2018 in order to minimize tax avoidance loopholes. The research method used is qualitative with a thematic approach. The results of the study indicate that tax avoidance is an instrument to minimize tax payments by taking advantage of loopholes in the legislation. Government Regulation Number 23 of 2018 is a provision issued by the government in order to provide convenience for taxpayers to be able to fulfill their tax obligations. In addition, the provision of a lower tariff of 0.5% is expected to increase disposable income. Furthermore, this disposable income can gradually increase gross domestic income, and further increase the taxation base in general. However, the application of Government Regulation Number 23 of 2018 can be utilized by taxpayers to minimize the tax burden that must be paid. This study provides two important recommendations they are: further regulation regarding commercial operations, and provisions regarding freelance work.

Keywords

tax avoidance; tax planning; tax for small business



I. Introduction

One source of national financing comes from taxes whose contribution increases every year (Sabil et al., 2018). Based on the Act on Accountability for the Implementation of the 2020 State Budget, it is known that the contribution of tax revenue to state revenue is 83.5%. However, tax revenue is still not optimal if it is associated with economic activity in Indonesia or better known as the tax ratio. The economic condition of the population is a condition that describes human life that has an economic score (Shah et al., 2020). According to the Director General of Taxes, the tax ratio in Indonesia has not yet reached the ideal figure according to International Monetary Fund (IMF) standards, which is 15% and above (Ministry of Finance, 2019). During 2010 to 2019, the highest tax ratio in Indonesia occurred in 2012 at 14% and never exceeded this achievement in other periods. As for 2019, Indonesia's tax ratio is only 11.9%. Indonesia's tax ratio is much lower than the OECD average of 34.3%, Latin America and the Caribbean (LAC) of 23.1% and Africa's 17.2%. (OECD, 2020).

Tax avoidance is one of the causes of not achieving the realization of tax revenues and the low tax ratio (Hidayat & Wijaya, 2022). Tax avoidance is an effort to reduce the tax burden through tax planning (Hanlon & Heitzman, 2010). Mardiasmo in (Zaki et al., 2019), explained that tax avoidance is an option to minimize the tax burden in a way that is still within the corridor of the applicable tax rules. Irawan & Afif (2020), explains that tax

evasion is carried out by the entity to minimize the tax burden. Tax avoidance is also a strategy to manage cash in the future (Irawan & Turwanto, 2020).

Government Regulation Number 23 of 2018 provides additional tax revenue. However, on the other hand, some taxpayers have not received adequate knowledge regarding these provisions (Irawan & Erdika, 2021). Previous research on tax avoidance in the provisions of Government Regulation Number 23 of 2018 was conducted by Wijaya & Arumningtias (2021). The research explains that one of the potential tax avoidance that can occur is profit shifting efforts by establishing a new company if the gross turnover has approached Rp.4,800,000,000 or the period of use of Government Regulation Number 23 of 2018 has ended and transferred the income to the new agency. Thus, the taxpayer will not be subject to income tax with a general corporate income tax rate of 22%, but will still be subject to the rate according to Government Regulation Number 23 of 2018, which is 0.5%.

Next Wijaya & Setiawan (2021), explained that there is another potential for tax avoidance in Government Regulation Number 23 of 2018, namely that there are no exceptions for PT business forms that earn income in connection with independent work. Meanwhile, other forms of business such as CV, Firm, Cooperative, and even individual taxpayers are also prohibited from using Government Regulation Number 23 of 2018 if their income is related to independent work.

As for Nurfauzi et al(2019),explains the phenomenon of bunching carried out by companies in Indonesia in the face of income tax restrictions. This income tax limit is a limit of Rp.4,800,000,000 which has been implemented since 2013 with the Government Regulation Number 46 of 2013 which was replaced by Government Regulation Number 23 of 2018. The phenomenon of bunching itself in the international world is often carried out by small businesses to avoid limitations in their obligations. as a Taxable Entrepreneur in Value Added Tax and/or limits on the use of presumptive tax in income tax(Adams & Webley, 2001;Yasuda, 2005;Onji, 2009;Saez, 2010;Candela, 2013;le Maire & Schjerning, 2013;Bastani & Selin, 2014;Kanbur & Keen, 2014;Liu & Lockwood, 2015;Gebresilasase & Sow, 2015;Harju & Matikka, 2016;Harju et al., 2016;Kleven, 2016;Heide & Aardal, 2017;Ichikawa & Onji, 2019;Liu et al., 2019;Luksic & Mittal, 2019;Tsubasa et al., 2019;Waseem, 2022;Kou et al., 2021;Taqiyyuddin & Wijaya, 2021;Liu et al., 2021;Muthitacharoen et al., 2021). Bunching is done by reporting business circulation or income below the limit, or by creating a new entity so that it still has no obligations as a taxable entrepreneur and/or still uses presumptive tax.

Sukaryo & Octavia (2016),explained that presumptive tax is a form of simplification for taxpayers in calculating their tax burden. Presumptive tax does not use a general tax base, but is based on size or other factors in calculating the tax (Yitzhaki, 2007 in(Suyani, 2017)). Thuronyi (2003),explained that developed countries do not use presumptive taxes, in contrast to developing countries which are mostly hard to tax, so calculating the tax burden requires an assumption, because it is not sufficient in carrying out operational activities. Thuronyi (2005),also explained that MSMEs are a sector that is difficult to tax, due to the large number of them, the income is not large, the sales are retail so that data from third party withholding evidence is rare, bookkeeping is inadequate, and minimal supervision so that income can be easily hidden.

Research conducted by Wijaya & Arumningtias(2021),and Wijaya & Setiawan(2021),only shows the potential for tax avoidance in Government Regulation Number 23 of 2018 and has not provided a solution for improving the regulation. Meanwhile, Nurfauzi et al(2019),only shows the phenomenon of bunching in income taxes in Indonesia and this was also carried out before the enactment of Government Regulation

Number 23 of 2018. On the other hand, a study conducted by Irawan(2022),argues that both quantitative and qualitative research is needed by the tax authorities to obtain practical benefits, especially for the tax authorities. Thus, the purpose of this study is to provide a comprehensive study and can be used as a solution to minimize tax avoidance gaps that exist in the provisions of Government Regulation Number 23 of 2018. So the purpose of this study is to examine Government Regulation Number 23 of 2018 in order to minimize tax avoidance loopholes.

II. Research Method

The study used qualitative methods using thematic analysis. Data was collected by studying various literatures, tax regulations, and focus group discussions (FGD). In-depth interviews were conducted by means of FGDs to obtain more detailed and complete information from informants(Mccormack, 2004). The FGDs were conducted by various experienced experts in the field of taxation. The thematic approach to analysis is carried out in five steps, namely: compiling, disassembling, reassembling, interpreting, and concluding(Castleberry & Nolen, 2018).

III. Results and Discussion

3.1 Commercial Operate Clause

Wijaya & Arumningtias (2021),explained that one of the potential tax avoidance loopholes is the possibility of profit shifting efforts by establishing a new company if the gross turnover has approached Rp.4,800,000,000 or the period of use of Government Regulation Number 23 of 2018 has ended and transferred the income to the new company. Based on this, a study is carried out on the possibility of being carried out by individual taxpayers or corporate taxpayers. Based on a search of Government Regulation Number 23 of 2018, it is known that Article 4 paragraph (2) explains that even if the wife uses a separate TIN, which means that there will be provisions for Separation of Assets (PH) or Wanting to be Separated (MT), what is meant by the gross circulation limit of Rp. 800,000. 000 is the result of the merger of the husband and wife. Meanwhile, if you want to use your child's NPWP, it can only be done for children who are adults (>18 years old as of January 1). Meanwhile, if the child is not yet an adult, there will be a combination of income with both parents. This means that even if individual taxpayers take advantage of the tax avoidance loophole by using their child's NPWP, their potential is limited, due to the limited number of adult children.

Meanwhile, based on Article 4 paragraph (1) of Government Regulation Number 23 of 2018, it is not possible for corporate taxpayers to use a Branch NPWP, because the gross turnover limit of IDR 4,800,000,000 is the result of a merger of business circulation, both central and branch. The branch NPWP also does not have the obligation to report the Annual Tax Return (SPT). However, based on the search for the Civil Code, the Limited Liability Company Law, and the Job Creation Act, there are no provisions that prohibit someone from establishing various types of businesses such as CV, Firm, Partnership or Limited Liability Company. Even in the Job Creation Act, a new form of business is known, namely an Individual Limited Liability Company which also uses provisions as appropriate for corporate taxpayers. Although in the Job Creation Law it is limited that each person may only establish an Individual Limited Liability Company only for 1 (one) time each year. However, this means that there is no prohibition against establishing an individual PT every year.

Wijaya & Arumningtias(2021),also explained that new companies can directly use the tax provisions in Government Regulation Number 23 of 2018. Those who are not allowed to use at the beginning are companies that at the time of registration of the TIN submits a notification letter choosing to be subject to Income Tax based on the tariff of Article 17 paragraph (1) letter a , Article 17 paragraph (2a), or Article 31E of the Income Tax Law. Based on this, it is very easy for taxpayers to use the tax avoidance loophole in Government Regulation Number 23 of 2018. For example if a company wants to avoid a type of transaction because for example the profit is too high, then he can transfer the transaction to a new company that can directly use Government Regulation Number 23 of 2018 so that the tax imposition will be final and at a rate of only 0.5% of business circulation. When there is another like it in the current year, then create a new company again. So it can be said that the tax avoidance gap in Government Regulation Number 23 of 2018 is "never ending" or "unlimited", although there are provisions for limiting use which are only 4 (four) years for CV or Firms and 3 (three) years for PT. This confirms the opinion of Irawan & Afif So it can be said that the tax avoidance gap in Government Regulation Number 23 of 2018 is "never ending" or "unlimited", although there are provisions for limiting use which are only 4 (four) years for CV or Firms and 3 (three) years for PT. This confirms the opinion of Irawan & Afif So it can be said that the tax avoidance gap in Government Regulation Number 23 of 2018 is "never ending" or "unlimited", although there are provisions for limiting use which are only 4 (four) years for CV or Firms and 3 (three) years for PT. This confirms the opinion of Irawan & Afif(2020)that the tax avoidance loophole is used to minimize the tax burden. Mardiasmo in(Zaki et al., 2019),also explained that tax avoidance is still based on the corridor of applicable tax provisions. Nurfauzi et al(2019),explained that the phenomenon of establishing a new company confirms that in Indonesia there has been a bunching phenomenon.

The phenomenon of bunching is often carried out to avoid limitations in obligations as a Taxable Entrepreneur in Value Added Tax and/or restrictions on the use of presumptive tax in income tax(Adams & Webley, 2001;Yasuda, 2005;Onji, 2009;Saez, 2010;Candela, 2013;le Maire & Schjerning, 2013;Bastani & Selin, 2014;Kanbur & Keen, 2014;Liu & Lockwood, 2015;Gebresilasse & Sow, 2015;Harju & Matikka, 2016;Harju et al., 2016;Kleven, 2016;Heide & Aardal, 2017;Ichikawa & Onji, 2019;Liu et al., 2019;Luksic & Mittal, 2019;Tsubasa et al., 2019;Waseem, 2022;Kou et al., 2021;Taqiyyuddin & Wijaya, 2021;Liu et al., 2021;Muthitachoen et al., 2021). Based on the provisions of VAT, small entrepreneurs whose business circulation does not exceed IDR 4,800,000,000 may choose not to become PKP. When entrepreneurs (both individuals and entities) choose not to become PKP, they are not allowed to collect VAT. So it can be said that the bunching phenomenon in Indonesia can be carried out perfectly by corporate taxpayers. When a taxpayer chooses not to PKP and uses a tax scheme according to Government Regulation Number 23 of 2018 then of course this will erode tax revenue which will of course result in a low tax ratio. This confirms that the tax ratio in Indonesia was highest in 2012 before the enactment of the presumptive tax provisions, starting with the generation of Government Regulation Number 46 of 2013.(Ministry of Finance, 2019).

Based on the explanation above, it is hereby proposing to reimpose the commercial operation clause which was originally contained in Government Regulation Number 46 of 2013. So that new companies do not immediately use the provisions of Government Regulation Number 23 of 2018. New companies must pass at least one financial year when they start commercial operations (when they make sales or income for the first time). Thus, at least the first year the company was established it will not be able to use the provisions

of Government Regulation Number 23 of 2018. This will minimize the tax avoidance gap that exists in the presumptive tax provisions in Government Regulation Number 23 of 2018.

“Entity Taxpayers who have not yet operated commercially”

3.2 Free Employment Clause by Limited Liability Company

Wijaya & Setiawan (2021) illustrates that another potential tax avoidance in Government Regulation Number 23 of 2018 is that there are no exceptions for PT business forms that earn income in connection with independent work. As for other forms of business such as CV, Firm, Cooperative, even individual taxpayers are prohibited from using Government Regulation Number 23 of 2018 if the income is in the form of services related to independent work. This creates a tax avoidance loophole in itself, so that if there are transactions with types of services related to independent work, they can use the form of PT. It should be noted that usually the types of services related to freelance work generate large profits, this can be seen from the provisions in calculating net income using the Net Income Calculation Norm (NPPN) which can reach 50%. This is becoming more and more troubling, because in the Job Creation Act it is permitted to form an individual PT entity. In the Employment Copyright Act and the Law on the Harmonization of Tax Regulations, part of the profits of the PT which is often referred to as dividends can be exempted from income tax as long as it is invested. This is certainly very profitable, thus confirming the research of Irawan & Turwanto In the Employment Copyright Act and the Law on the Harmonization of Tax Regulations, part of the profits of the PT which is often referred to as dividends can be exempted from income tax as long as it is invested. This is certainly very profitable, thus confirming the research of Irawan & Turwanto In the Employment Copyright Act and the Law on the Harmonization of Tax Regulations, part of the profits of the PT which is often referred to as dividends can be exempted from income tax as long as it is invested. This is certainly very profitable, thus confirming the research of Irawan & Turwanto(2020),that tax avoidance is also a strategy for managing cash in the future. In order to create equality between various forms of business entities, it is proposed to also include a Limited Liability Company as an entity which is also not allowed to use Government Regulation Number 23 of 2018 for services related to independent work. Thus, it is proposed to amend Article 3 paragraph (2) letter b, to:

"Enterprise Taxpayers who provide services similar to services in connection with independent work as referred to in Article 2 paragraph (4)"

IV. Conclusion

Tax avoidance is one of the efforts that can be done by taxpayers to be able to minimize tax payments by taking advantage of loopholes in the legislation. Government Regulation Number 23 of 2018 is a provision issued by the government in order to provide convenience for taxpayers to be able to fulfill their tax obligations. In addition, the provision of a lower tariff of 0.5% is expected to increase disposable income. Furthermore, this disposable income can gradually increase gross domestic income, and further increase the taxation base in general. However, the application of Government Regulation Number 23 of 2018 can be utilized by taxpayers to minimize the tax burden that must be paid. This study provides two important recommendations, namely: further regulation regarding commercial operations, and provisions regarding freelance work.

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