

## Aspects of Justice and Legal Certainty in Collecting Carbon Tax

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### Abstract

*The implementation of a carbon tax within rules number 7 of 2021 about the Harmonization of Tax Regulations is believed to be able to control environmental pollution due to carbon emissions while at the same time increasing state revenue. Purchasing carbon and activities that produce carbon emissions are the main targets. Steam power plants (PLTU) as fossil fuel users, become carbon tax subject in the first phase. Other industries that also using fossil fuels have not been given the same tax burden. On the other hand, the imposition of taxes on the purchase of carbon-containing goods causes the levies to be doubled. Every stage of the purchase, from the miner to the user, is taxed at the same rate because it meets the criteria as a buyer of carbon-containing goods. The end user industry is the most affected. Two tax burdens are borne at once. As a buyer of fossil fuels and also as a carbon emissions producer. This normative juridical analysis-based research reveals that the aspects of justice and legal certainty in the imposition of carbon taxes, have not been fulfilled. The unequal treatment of the imposition of carbon taxes has an impact on the level of taxpayer compliance. The imposition of multiple taxes, has an impact on the increase in the cost of production which in turn has an impact on selling prices to consumers. There is a need for stricter and clearer rules to classify the types of purchases that can be subject to a carbon tax, while avoiding double taxation for the same object.*

### Keywords

carbon tax; harmonization of regulation; legal certainty; principle of justice



## I. Introduction

The environment, global warming, and climate change have become crucial world issues since the last few decades (Abrianto et al., 2021). Awareness of reducing negative environmental impacts on industry has become a program for countries with various concepts. One of them is a member of the United Nations (UN) with the Sustainable Development Goals (SDGs) program which highlights environmental issues. The program, which contains 17 goals with 169 targets, will be implemented in stages until 2030. One of the agendas related to global warming is the Paris Agreement, which was signed in 2015 by 190 countries, including Indonesia. This agreement sets out a joint mission in order to deal with climate change by limiting global warming to below 2 degrees celsius with a final target of 1.5 degrees celsius. The Paris Agreement resulted in an agreement contained in the Nationally Determined Contribution (NDC) with a target for reducing greenhouse gas (GHG) emissions. In the NDC, Indonesia is targeting a 29% emission reduction target with its own

efforts and 41% if there is foreign assistance (Ministry of Environment and Forestry, 2017). The GHG effect is one of the causes of global warming. Indonesia is ranked fifth in the world as a contributor to GHG emissions with 14.6 GT of carbon dioxide in the 1850-2021 period (Carbonbrief, 2021).

To reduce the negative externalities of emissions to the environment while increasing state revenues, the Indonesian government sets a carbon tax. Tax is a type of subjective tax whose tax obligations are attached to the relevant Tax Subject (Hendayana, 2021). Tax is a requirement that has been established by the state as a civic duty (Marpaung, 2020). Tax is a compulsory levy paid by the people to the state and will be used for the benefit of the government and the general public (Siregar, 2019). Hoeller and Wallin as quoted by Selvi, Notika Rahmi, and Idar Rachmatulloh (2020) stated that the carbon tax is a tax levied on the use of fuels containing hydrocarbons. Fuels that contain hydrocarbons (fossil fuels) such as coal, petroleum, and natural gas.

Indonesia is the umpteenth country to impose a carbon tax. Previously, Finland imposed a carbon tax in 1990, Sweden (1991), New Zealand (2005), Switzerland (2008), Ireland (2010), Japan and Australia (2012), United Kingdom (2013), Chile (2014), Portugal (2015), then China (2017), and Singapore (2019) (DDTC News, 2021). The carbon tax is actually a public responsibility scheme to bear the impact of carbon emissions (Agustinus, 2021). This responsibility in Article 13 of Law number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP) is imposed on individuals or entities that purchase goods that contain carbon and or carry out activities that produce carbon emissions. The provisions of the carbon tax payer are unlimited. Covers all types of buying activity. Either the purchase is used alone, or it is resold to other sellers or users. In fact, not all buyers of fossil fuels have a negative impact on the environment as formulated in the HPP Law (Article 13 paragraph 1 of the HPP Law). Users are also subject to two taxes at the same time with the same amount. As a buyer, it is also because of activities that produce carbon emissions.

Basically the application of a rule has a good purpose (Kurniawan et al., 2022). However, at the time of application, it does not always describe the achievement of legal objectives, especially aspects of certainty and justice (Maziyah & Nugraha, 2021). Therefore, in writing this law, it will be directed to the analysis of aspects of justice and legal certainty in the application of carbon taxes in Indonesia. Carbon taxes do have a positive impact, especially increasing state revenues and controlling CO<sub>2</sub> emissions. However, the potential for bias and ambiguity looms over implementation because it is not yet clearly defined about buyers and activities that generate carbon emissions. In this research, it will be carried out by reviewing and analyzing Law Number 7 of 2021 concerning Harmonization of Tax Regulations which is sharpened with secondary data sourced from national journals, international journals, books, internet sites, and literature related to carbon taxes.

## II. Research Method

The research is legal. According to Jonaedi Effendi and Johnny Ibrahim, legal research is (Effendi & Ibrahim, 2020): "a scientific activity based on certain methods, systematics, and thoughts that aim to study one or several certain legal phenomena by analyzing them, except that, then an in-depth examination of the legal facts is also held to then seek a solution to the problems that arise in the phenomenon concerned". In this article, legal phenomena will be described, related to the carbon tax regulation from the perspective of legal purpose.

The legal research, the approach used is the statutory approach and conceptual approach Regarding sources of legal research, Peter Mahmud Marzuki argues that (Marzuki,

2013): "legal research sources can be divided into research sources in the form of primary legal materials and secondary legal materials". In this research, the primary legal materials consist of statutory regulations and official records/minutes in the making of legislation about carbon tax regulation from the perspective of legal purpose. The secondary legal materials used in this research are all publications on the law that are not official documents, in the form of legal writings and opinions of scholars, both in the form of books, journals, legal dictionaries, as well as articles published in print and electronic media, which are related to the legal issues studied in this article. In this paper, primary legal materials and secondary legal materials that exist are then analyzed and processed, then its conclusions are drawn by the author.

### III. Discussion

#### 3.1 Carbon Tax Regulations in Indonesia

The carbon tax first appeared in the HPP Law. The implementation of a carbon tax in Indonesia begins for coal-fired Steam Power Plants (PLTU) at a rate of Rp. 30 per kilogram of carbon dioxide equivalent (CO<sub>2</sub>e) (Hilwa Nurkamila, 2022). Several provisions in the HPP Law are that a carbon tax is imposed on carbon emissions that have a negative impact on the environment. Carbon tax payers are limited to individuals or legal entities that purchase carbon-containing goods.

The imposition of a carbon tax is a development of the economic fiscal policy on the environment. Previously, the government implemented environmental tax instrumentation as regulated in Article 42 paragraphs 1 and 2 and Article 3 of the Law on Environmental Protection and Management (UU PPLH). The determination of environmental taxes is clarified in Government Regulation Number 46 of 2017 concerning Environmental Economic Instruments. Stricter rules are contained in Government Regulation No. 41/1999 on Air Pollution Control, which regulates the control of carbon emissions from the industrial sector which is categorized as a stationary pollutant source. Article 30 stipulates that every person in charge of a business is required to comply with ambient quality standards. If this limit is violated, then Article 86 paragraph 1 of the UUPPLH concerning the imposition of compensation as regulated in a ministerial regulation applies.

Ministerial regulations governing compensation include, among others, Regulation of the State Minister of the Environment Number 15 of 2019 Emission Quality Standards for Thermal Power Plants, Regulation of the State Minister of the Environment Number 13 of 2009 concerning Quality Standards for Emissions from Immovable Sources for Oil and Gas Businesses and/or Activities. Natural Gas, Regulation of the Minister of Environment and Forestry of the Republic of Indonesia Number 19 of 2017 concerning Emission Quality Standards for Cement Industry Business and/or Activities, and Regulation of the State Minister of Environment Number 4 of 2014 concerning Emission Quality Standards for Immovable Sources for Business and/or Mining Activities.

In their research, Rahadyan Fajar Harris and Muhammad Fariz Adhyaksa Ramadhan (2022) noted that the ministerial regulation on compensation did not mention in detail the amount of compensation for violations of ambient air quality standards. The regulation focuses more on repressive measures against business actors who produce emissions exceeding the ambient air quality standard (Sari et al., 2019). This causes the effectiveness of setting limits on quality standards to be ineffective.

The presence of UUHPP changes the perspective of controlling CO<sub>2</sub> emissions into preventive measures. The imposition of taxes and levies is calculated using the cap and

scheme tax at the time of purchase. The state already receives revenue before fossil fuels are used. Including when it is not used for any reason.

### **3.2 Carbon Tax from the Perspective of Legal Purpose**

In the context of the carbon tax, 2 (two) main objectives in the law will be described, namely justice and legal certainty.

#### **a. Justice**

The collection of carbon taxes has two main objectives. Namely increasing state revenues and applying the polluter pays principle (polluter pays principle) (Ministry of Finance, 2022). Polluter pays principle basically the concept of allocating costs from entrepreneurs for the pollution caused to the environment (Muhamad Muhdar, 1999). This principle is in line with Aristotle's distributive justice principle in the sense of giving something according to its role (Purnomo et al., 2020).

In the concept of a carbon tax, the buyer of fossil fuels is positioned as a party that plays a role in polluting the environment from the use of emissions and is required to be responsible for their actions. That's why this carbon tax is considered a concept of balance and equity for the benefits and impacts that must be borne by the buyer through a carbon tax.

Mariot Pahala Siahaan (2010) mentions that there are three aspects of justice in the application of taxes. Namely, justice in the preparation of tax laws, justice in the application of tax provisions, and justice in the use of tax money. According to Soemitro (2011), the requirement for justice is that tax collection is carried out fairly, both in terms of regulations and the realization of their implementation. Fairness in regulations is the main parameter of whether a tax provision is treated equally in accordance with the mission that underlies tax collection (Haloho et al., 2020). The research of Kusnadi and Desi Rinika (2019) reveals that tax justice, tax payer discrimination has an effect on tax evasion. The principle of equality in The Four Maxims Adam Smith (David, 2012) mentions that tax justice is the same situation or people who are in the same situation must be subject to the same tax.

UUHPP levies a carbon tax on carbon emissions that have a negative impact on the environment. However, those who are subject to are limited to buyers, both individuals and legal entities, who buy goods that contain carbon or carry out activities that produce carbon emissions. The new government will impose a carbon tax for steam power plants (PLTU) (Pajakku, 2022). PLTU is considered to contribute to large emissions in the use of coal. In 2021 alone, consumption will reach 113.6 million tons and will continue to increase every year (CNBC Indonesia, 2022).

In fact, the consumption of coal in the non-PLTU industry is no less large. Such as the garment industry, cement, metallurgy, and the like whose consumption continues to increase every year (Harta and Meitha, 2018). But the government has not imposed a carbon tax. If judging from polluter pays principle, there is a difference in the treatment of fellow coal users. However, the impact is the same. In other words, industries other than PLTU which produce CO<sub>2</sub> emissions from the use of coal, are not yet responsible for the pollution caused. The difference in treatment illustrates the injustice in the application of the carbon tax. Although the government argues that it will be implemented in stages, it should have been implemented at an early stage for similar industries with a minimum consumption calculation that can be subject to a carbon tax. For example, a carbon tax for an industry that consumes at least 10 million tons of fossil fuels is included in the tax imposition at this early stage.

This justice is an important factor in tax compliance. Many studies link the dimensions of justice with the level of taxpayer compliance. Jackson and Miliron in Andarini (2010) mention that the key to tax compliance in non-economic variables is the dimension of tax justice. If there is a difference in treatment of taxpayers even though the objects and activities



are the same, it has the potential to cause denial of the obligation to pay taxes. Of course, this was not done with open refusal. The most possible manipulation of fuel consumption data is done to reduce the burden on taxpayers. This will distort the main mission of implementing a carbon tax. Such practices have the potential to continue even if the carbon tax is equitably applied.

#### **b. Legal Certainty**

Legal certainty is the key to the effectiveness of the implementation of a rule (Dirgantara et al., 2020). Legislation was formed to clarify things that are still biased in order to create certainty. Something that is still wild because it does not yet have a foothold, becomes certain after it is stated in the rules. Thus, the rule has the main property of clarifying so that something has certainty.

The principle of certainty in The Four Maxims stated by Adam Smith in *Wealth of Nations* as quoted by David (2012) emphasizes the importance of legal certainty in tax collection. Legal certainty is the goal of every law so that in its manufacture it is generally binding, contains clear and firm rules, does not contain double meanings so as to close the opportunity for interpretation (Setiawan et al., 2021). This certainty makes taxpayers do not hesitate to carry out their obligations.

UUHPP imposes a carbon tax on individuals and legal entities who purchase carbon-containing goods and carry out activities that produce carbon emissions. This provision has a broad meaning so that it has an impact on uncertainty.

In the context of the payment of carbon taxes related to this legal certainty, then one thing that can be seen is related to the carbon tax on the purchase of fossil fuels. According to the Big Indonesian Dictionary (KBBI), the meaning of the word buy is to get something through exchange (payment) for money. With this definition, there is no classification of purchasing terminology as long as you get something through payment with money. In the context of buying and selling, one object can be purchased several times. Especially those related to distribution channels. For example, a producer's production is purchased by a distributor. From the distributor the goods are purchased by the agent. From agents goods purchased by retailers or users. With this stage, one item can go through the buying process many times.

Associated with the carbon tax, fossil fuel users do not buy directly from producers (miners). At the PLTU, the procurement of combustion materials is carried out through an open auction which is attended by participants with various backgrounds. From producers, distributors, traders, suppliers, and the like. With this purchase flow, the carbon tax is not only collected once. Collection is made for every purchase. One object of tax is taxed many times with the same amount because it is classified as a buyer. Until finally, PLTU and other industries as end users are subject to double taxes for goods that were previously taxed when making a purchase.

Such a tax imposition scheme has an impact on increasing the selling price of fossil fuels at every stage of purchase. This causes the components of the cost of production to increase which also has an impact on the increase in the price of production. In other words, the PLTU will increase the selling price of electricity to consumers due to the doubling of the carbon tax.

This causes legal uncertainty in the imposition of carbon taxes. Kusnadi's research (2019) reveals that the tax collection system also has an effect on tax compliance and tax evasion. To minimize the negative impact of imposing a double carbon tax, the government can do two things. First, make a classification of the types of fossil fuel purchases that can be subject to carbon taxes according to the environmental impact they cause. Second, set

different tax rates for types of purchases. Thus, the carbon tax is not imposed equally on all aspects that purchase fossil fuels.

In the context of paying carbon taxes related to this legal certainty, one of the things that can be seen is related to activities that produce carbon emissions. Fossil fuel users in their activities that produce carbon emissions are subject to carbon taxes. Article 17 of the UUHPP imposes a tax of Rp. 30 per kilogram of carbon dioxide equivalent. It is calculated from the quantity of fossil fuel consumption. Users, both PLTU and other industries that will be subject to carbon taxes in the next stage, fall into two categories of carbon taxpayers. First, as a buyer of fossil fuels. Second, as an industry whose activities produce carbon emissions. For these two categories of taxpayers, they are subject to double taxation. Wirawan B. Ilyas (2012) states, to achieve legal certainty, tax levies must be determined clearly and firmly to avoid double collections that are detrimental to taxpayers. Rochmat Soemitro (1991) emphasizes that the provisions of the law must be clear and definite so as not to create legal uncertainty. The obligation to pay two types of taxes on one object is a form of legal uncertainty that is detrimental to taxpayers and consumers in general.

With the imposition of double taxation, the burden on fossil fuel users is getting heavier. The most negative impact felt by the community as consumers is the increase in prices caused by the soaring cost of production. On the one hand, the state receives multiple revenues from multiple layers of taxation. On the other hand, the community has been affected by a multiplied price increase due to the imposition of multiple layers of taxes.

Lawmakers should map out in more detail the character of the carbon taxpayer in relation to what activities can be taxed so as to avoid double taxation. The government can make a classification of both the amount and type of levy for users. That way, the burden borne by the user is not doubled.

#### IV. Conclusion

Collecting carbon taxes increases state revenues and controls the negative impact of emissions on the environment. However, the UUHPP as a juridical foothold still contains gaps that cause confusion. The imposition of a carbon tax for PLTU in the first stage denies the aspect of justice because the industry uses fossil fuels, there are many kinds. Whereas the aspect of justice is correlated with the level of tax compliance.

The imposition of taxes on buyers of carbon-containing fuels creates a double and layered tax. Purchase flows from miner to user, going through several buying processes. As a result, the selling price goes up. Fossil fuel users are also subject to double taxation because they are both buyers and activities that produce carbon emissions. This has an effect on the increase in the cost of production which in the end also has an impact on the community as consumers in the final line.

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