

## Pengelompokkan barang mewah dan tarif dalam rangka optimalisasi tujuan pengembangan Pajak Penjualan atas Barang Mewah

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### Abstrak

<i>Frequency which happened in relative short-time in the regulation of luxury goods classification and tariff on implementing Tax on Luxury Goods (PPnBM) Collection shows existing effort maximally from the Directorate General of Tax to determine luxury goods classification which will be imposition of Tax on Luxury Goods (PPnBM) in the certain tariff so that the objective of Tax on Luxury Goods (PPnBM) imposition can be reached optimally, in accordance with consideration that each alteration of government regulation: in context to give more law certainty and justice". The happen of development of Tax on Luxury Goods (PPnBM) collection objective as mentioned in the explanation memory of Article 5 Regulation of Value Added Tax (PPN) 1984 that probably it can be contradiction each other in the implementation.

Therefore in the development have happened several alterations of classification for taxable goods which classified luxury also tariff level developing of Tax on Luxury Goods (PPnBM) which purposed to fulfill the objective of Tax on Luxury Goods (PPnBM) collection. If be monitoring the alteration of taxable goods classification which classified luxury that is purposed to the objective of accepting achievement so can cause the characteristic movement of goods which mentioned Luxury. Based on the detail explanation as mentioned above so basic problems can be formulated such the following questions:

- a. Is the Taxable Goods (BKP) classification which classified luxury at the present excluded Tax on Luxury Goods (PPnBM) imposition to the goods which known by characteristic not in the luxury goods ?
- b. Is the classification selectively on items of luxury Taxable Goods (BKP) and Tax on Luxury Goods tariff as the way to determine optimal achievement of accepting objective and other objectives which covering the justice creation in Value Added Tax (PPN) burden (Regressive Effect Reduction of Value Added Tax (PPN) burden), and the control of Consumptive Pattern on Taxable Goods which classified luxury ?
- c. Is the alteration of Taxable Goods classification which classified luxury mentioned will be administration burden ? and, is better not doing the system change of tax imposition in the relation to cover the weakness of regressive Value Added Tax (PPN) ?

The objective of this written is as the research to purpose for answering several questions as follow :

- 1) Is the Taxable Goods (BKP) classification which classified luxury at the present excluded Tax on Luxury Goods (PPnBM) imposition to the goods which known by characteristic not in the luxury goods?.
- 2) Is the classification selectively on items of luxury Taxable Goods (BKP) and Tax on Luxury Goods tariff as the way to determine optimal achievement of accepting objective and other objectives which covering the justice creation in Value Added Tax (PPN) burden (Regressive Effect Reduction of Value Added Tax (PPN) burden), and the control of Consumptive Pattern on Taxable Goods which classified luxury?
- 3) Is the alteration of Taxable Goods classification which classified luxury mentioned will be administration burden ? and, is better not doing the system change of tax imposition in the relation to' cover the weakness of regressive Value Added Tax (PPN) ?

Through this research, wished to able to get the existing significant practice and academic as follow :

1. Significant Practice, as the input to government in order to the administration of sales tax collection system on taxable goods which classified luxury mentioned is more appropriate with its collection objective and not difference from characteristic of taxable goods which classified luxury.
2. Significant academic, collecting the empirical data which can give the contribution to department of academic administration knowledge, especially to administration of tax policy in order that can be more developing and be used for further research.

This research uses the method of qualitative analysis description to be able to answer the objective of this research. The result of this research shows that regulation regarding to Taxable goods classification which classified luxury still contain that there is taxable goods known by characteristic not as luxury goods. Regulation of luxury goods classification tends changing to follow the value of money development and public economic so that it will be the permanent burden administration. Optimal objective achievement of Tax on Luxury Goods (PPnBM) imposition is reached by harmony achievement on each objective of Tax on Luxury Goods imposition so not just priority to the side of accepting achievement only. Optimum point can not determine because no exact measurement of each objective variable mentioned.</i>