

THE EFFECT OF VALUE ADDED TAX, LUXURY GOODS SALES TAX, INCOME ON MOTOR VEHICLE CONSUMER PURCHASING POWER

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Abstract

This research aims to determine the effect of value added tax, sales tax on luxury goods and taxpayer income on the purchasing power of motor vehicle consumers. The location of this research is at the Badung Regency SAMSAT Office, the number of samples used is 100 taxpayers using the accidental sampling method. Data collection was carried out by distributing questionnaires. The collected data was then analyzed using multiple linear regression analysis. The research results show that value added tax, sales tax on luxury goods and taxpayer income have a positive effect on the purchasing power of motor vehicle consumers. The theoretical implication in this research is that it is able to provide additional information regarding the influence of value added tax, sales tax on luxury goods and taxpayer income on the purchasing power of motor vehicle consumers which is linked to the theory of the principles of purchasing power and prestige. The practical implication of this research is that it can make a positive contribution to the Bali Provincial Government and taxpayers.

Keywords: Purchasing Power, Value Added Tax, Sales Tax on Luxury Goods and Income.

INTRODUCTION

The Unitary State of the Republic of Indonesia (NKRI) must be able to maximize its sources of income to carry out routine state development activities for the welfare of the people. Of course, construction requires quite a large amount of money, so the government's efforts to obtain sufficient funding also include maximizing tax revenues. The largest tax revenue for the state is income tax, followed by value added tax (VAT) & sales tax on luxury goods (PPNBM) (Manrejo, 2021). VAT contains a regressive element, namely the higher the consumer's ability, the lighter the tax burden that must be borne, the lower the consumer's ability, the heavier the tax burden. must be borne. Apart from Value Added Tax, there is also Sales Tax on Luxury Goods or

PPNBM, which is a tax that is less popular among the general public, because the character of PPNBM itself is that it is an additional levy besides VAT and is only collected once, namely at the time of import and delivery by the manufacturer's Taxable Entrepreneur (Hasibullah et al., 2020).

Based on data obtained from the official website of the Bali Province Central Statistics Agency, it was found that the number of two-wheeled motorized vehicles according to Regency/City in Bali Province has mostly increased from 2019 to 2022. BPS data shows that the number of motorized vehicles increases every year. Of the various regencies/cities in Bali Province, Badung Regency is one of the regencies with the second highest number of motorized vehicles after Denpasar, where the number of motorized vehicles in Badung Regency in 2019 was 896,932 units, in 2020 it increased to 919,698, an increase in 2021 and 2022 will be 934,120 units and 982,663 units. The increase in vehicle volume causes various effects such as increased fuel prices, reduced time, can cause stress and anxiety and can increase air pollution (Yurida, 2012). Traffic congestion is one of the external effects of economic growth which can be seen from the Gross Regional Domestic Product of the area (Prasetyo, 2016).

GRDP based on current prices describes the added value of goods and services calculated using current prices each year, while GDP above The constant price basis describes the added value of goods and services which is calculated using the current price of goods in a particular year as a basis. GRDP based on current prices is used to see economic shifts and structure, while GRDP at constant prices is used to determine economic growth from year to year (Noviyani, 2007). Badung Regency GRDP Publication Data shows data regarding gross regional domestic product per capita based on current prices in Badung Regency in 2019-2022. In 2019 - 2020 there was a decline of -4 percent, from 2020 to 2021 there was a decline of -8 percent, this was caused by Coronavirus Disease 2019 or COVID19 which hit Indonesia, including Bali. However, from 2021 to 2022 there has been a significant increase, namely 23 percent, which shows that the GRDP condition in Badung Regency can recover quickly after Covid-19. An increase in GRDP in Badung Regency will increase people's income in Badung Regency, which will be followed by an increase in people's purchasing power. The imposition of taxes clearly affects the selling price of motor vehicles, and the progressiveness of vehicle taxes can increase the burden on taxpayers. Consumers will be more likely to consider purchasing a motor vehicle if they feel prices will increase, because they are subject to value added tax (VAT), sales tax on luxury goods (PPnMB) and

motor vehicle tax at progressive rates (Alavuotunki et al., 2019). As the price of an item increases, the VAT value will also increase. The higher the tax burden, the lower a person's purchasing power will be (Pramesti & Supadmi, 2017). Faizah & Ajimat (2022), stated the results that value added tax has a positive effect on the purchasing power of motor vehicle consumers. In line with research conducted by Lestari & Latrini (2020) and Pramesti & Supadmi (2017). Research conducted by (Hasibullah et al., 2020), stated different results, that value added tax has no effect on the purchasing power of motor vehicle consumers.

The imposition of sales tax on luxury goods will have an impact on consumers' purchasing power to buy motorized vehicles. This tax will of course affect the selling price of motor vehicles and will lead to an increase in burden due to the motor vehicle tax at a progressive rate (Meiryani et al., 2022). Related to the prestige theory where someone is willing to spend a large amount of money as long as their prestige is high in the eyes of society. Pramesti & Supadmi (2017), stated the results that PPNBM had a significant positive effect on consumer purchasing power. The higher the selling value of a vehicle that is subject to PPNBM, the rate of which is higher than the Value Added Tax, or the more luxurious the vehicle is, will significantly affect the purchasing power of motor vehicle consumers. In line with research conducted by Hasibullah et al., (2020) and Regyna et al., (2022). Research conducted by Fadilah (2012), stated different results, that the imposition of PPNBM had no effect on consumer purchasing power. Because PPNBM will be imposed on luxury goods that are only consumed by people from the middle and upper economic groups.

Many factors influence consumer purchasing power in determining purchasing decisions for two-wheeled motorized vehicles, one of which is income (Hasibullah et al., 2020). With high income, people will not mind the selling price of goods, in this case the selling price of motor vehicles. People will continue to buy motorized vehicles even though there is an increase in the amount of tax burden imposed because people are still able to pay the tax burden (Regyna et al., 2022). The results of research conducted by Adiputri & Jati (2018), show that taxpayer income has a positive effect on the purchasing power of motor vehicle consumers, which is in line with research conducted by Lestari & Latrini (2020) and Waroi et al. (2019). This research is a replication of previous research conducted by (Lestari & Latrini, (2020) entitled The Effect of VAT, PKB Progressive Tariffs, and Taxpayer Income on the Purchasing Power of Motor Vehicle Consumers. The research location used was at the

Joint Samsat Office, Denpasar City. There are several What differentiates this research from previous research. First, this research determines the Badung Regency Joint Samsat Office as the research location. Second, this research uses three variables by adding the variable Sales Tax on Luxury Goods different and less consistent. So the researcher considers that this research is important to carry out again and the researcher is interested in researching it more deeply. Therefore, this research was carried out to see the influence between the variables of value added tax, sales tax on luxury goods and taxpayer income on consumer purchasing power. motor vehicle. Based on the background that has been described, the aim of this research is to determine the effect of value added tax, sales tax on luxury goods and taxpayer income on the purchasing power of motor vehicle consumers.

Based on various previous studies, the conceptual framework for this research can be seen in Figure 1.

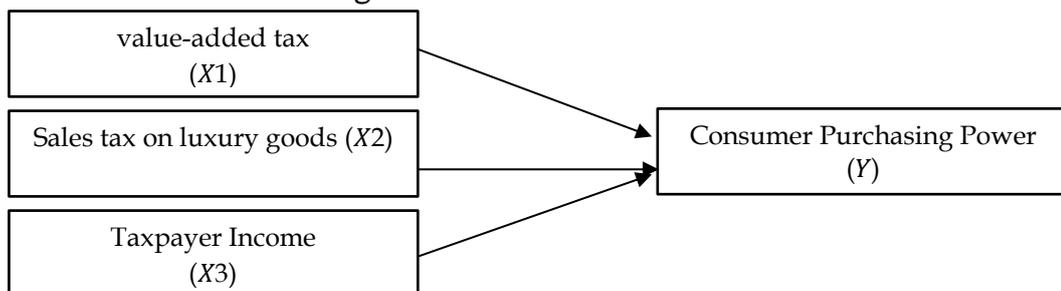


Figure 1. Conceptual Framework

Source: Research Data, 2024

Based on the research framework model, the hypotheses proposed by this research are:

- H1: Value added tax has a positive effect on the purchasing power of motor vehicle consumers.
- H2: Sales tax on luxury goods has a positive effect on the purchasing power of motor vehicle consumers
- H3: Taxpayer income has a positive effect on motor vehicle purchasing power.

RESEARCH METHODS

This research is quantitative research in associative form. The location of this research was carried out at the Badung Regency SAMSAT Joint Office which is located on Jalan I Gusti Ngurah Rai No.203, Werdi Bhuwana, Mengwi District, Badung Regency, Bali. The reason the research chose the Badung Regency SAMSAT Office as the research location was because Badung Regency is the regency that has the second largest number of motorized vehicles after the city of Denpasar and experiences an increase every year. And the Badung Regency SAMSAT Office is a place for the general public to deal with matters of ownership and purchase of motorized vehicles. This makes it easier for researchers to find samples that match the established criteria to be used as respondents in this research.

In this research, the dependent variable is the purchasing power of motor vehicle consumers (Y). Purchasing power is measured by several indicators including income, people's capabilities, prices, needs and fiscal policy. The measurement method uses a Likert scale consisting of 4 (four) assessment points, namely: (1) strongly disagree, (2) disagree, (3) agree, (4) strongly agree. This questionnaire is an instrument from previous research from (Lestari & Latrini, 2020).

The independent variables used in this research are Value Added Tax (X₁), Sales Tax on Luxury Goods (X₂) and Taxpayer Income (X₃). This research will focus on value added tax indicators, including price rates, taxable entrepreneurs, the mechanism for imposing value added tax, and the value added tax imposition system. The measurement method uses a Likert scale consisting of 4 (four) assessment points, namely: (1) strongly disagree, (2) disagree, (3) agree, (4) strongly agree. This questionnaire is an instrument from previous research from (Lestari & Latrini, 2020). Furthermore, PPNBM is only charged once when goods are delivered to the manufacturer. The measurement method uses a Likert scale consisting of 4 (four) assessment points, namely: (1) strongly disagree, (2) disagree, (3) agree, (4) strongly agree. This questionnaire is an instrument from previous research from (Pramesti & Supadmi, 2017). Taxpayer income is measured by several indicators including prices of goods, necessities, income from salaries, purchasing power, purchasing decisions, income from bonuses. The measurement method uses a Likert scale consisting of 4 (four) assessment points, namely: (1) strongly disagree, (2) disagree, (3) agree, (4) strongly agree. This questionnaire is an instrument from previous research from (Lestari & Latrini, 2020).

The population of this research is 982,663 units, which are all taxpayers who pay two-wheeled vehicle tax at the Badung Regency SAMSAT office as of December 31 2023. The method used in taking research samples is Nonprobability Sampling with the Accidental Sampling Technique. The sample size for this study was calculated using the Slovin formula. Based on the Slovin formula used, the research respondents obtained were 100 motor vehicle taxpayers at the Badung Regency SAMSAT Office. This research uses data collection methods in the form of non-participant observation methods and questionnaire methods. To answer the main problem, the data obtained will be processed with SPSS using multiple linear regression statistical analysis.

RESULTS AND DISCUSSION

This research questionnaire was distributed as many as 100 questionnaires to 100 taxpayers at the SAMSAT Badung Office. Distribution of questionnaires is carried out using Google forms or questionnaires in hard copy form. The results of the questionnaire distribution show that the dominant motor vehicle taxpayers at the Badung Regency Samsat Office are 63 men or 63 percent. There are 37 women or 37 percent of employees. Then it shows that the dominant number of motor vehicle taxpayers at the Badung Regency Samsat Office whose address is South Kuta District is 28 people or 28 percent. Meanwhile, the lowest was an address from North Kuta District, 7 people or 7 percent. Furthermore, the dominant motor vehicle taxpayers at the Badung Regency Samsat Office are 21-30 years old, as many as 42 people or 42.0 percent. The lowest respondent age was greater than 50 years, 3 people or 3 percent.

The characteristics of motor vehicle taxpayer respondents in Badung Regency based on education show that the majority of motor vehicle taxpayers in the Badung Regency Samsat Office have a Bachelor's degree, namely 45 people or 45 percent. Meanwhile, at least 6 people or 6 percent have postgraduate education. The characteristics of motor vehicle tax payer respondents based on occupation show that the majority of motor vehicle tax payers at the Badung Regency Samsat Office work as private employees as many as 45 people or 45 percent. Meanwhile, at least 12 people or 12 percent work in other jobs. The characteristics of motor vehicle taxpayer respondents based on income show that the majority of motor vehicle taxpayers in the Badung Regency Samsat Office have an income of < 5 million as many as 48 people or 48 percent. Meanwhile, there are 5 taxpayers with income >10 million or 5 percent.

The characteristics of respondents who are motor vehicle taxpayers in Badung Regency based on the number of vehicles show that the dominant motor vehicle taxpayers in the Samsat Office of Badung Regency have the number of two-wheeled vehicles they own, namely 3, 35 people or 35 percent. Meanwhile, at least >4 pieces, namely 12 people or 12 percent. The criteria for respondents based on vehicle status in this study were grouped into 2 types, namely privately owned and not privately owned. Based on the data obtained, all respondents' motor vehicle status in this study was privately owned (family members).

Table 1. Descriptive Statistical Test Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Value Added Tax (X1)	100	11	20	17.37	2,329
Sales Tax on Luxury Goods (X2)	100	12	20	16.61	1,958
Taxpayer Income (X3)	100	12	20	16.63	1,915
Consumer Purchasing Power (Y)	100	13	20	17.93	1,843

Source: Processed data, 2024

The value added tax variable (X1) has a minimum value of 11 and a maximum value of 20. The average value of value added tax is 17.37, indicating that motor vehicle taxpayers at the Badung Regency Samsat Office assess value added tax as very good. With a standard deviation value of 2.329 which is smaller than the mean value. This means that the data deviation in the value added tax variable is very small and the distribution of data in the questionnaire statement items is even. The Sales Tax on Luxury Goods variable (X2) has a minimum value of 12 and a maximum value of 20. The average value of Sales Tax on Luxury Goods is 16.61, indicating that motor vehicle taxpayers at the Badung Regency Samsat Office assess the Sales Tax on Luxury Goods as very good. . With a standard deviation value of 1.958, which is smaller than the mean value. This means that the data deviation on the sales tax variable on luxury goods is very small and the distribution of data on the questionnaire statement items is even.

The Taxpayer Income variable (X3) has a minimum value of 12 and a maximum value of 20. The average value of taxpayer income is 16.63, indicating that motor vehicle taxpayers at the Badung Regency Samsat Office can be said to have very good income. With a standard deviation value of

1.915, which is smaller than the mean value. This means that the data deviation on the taxpayer income variable is very small and the distribution of data on the questionnaire statement items is even. The Consumer Purchasing Power variable (Y) has a minimum value of 13 and a maximum value of 20. The average morality value of 17.93 shows that motor vehicle taxpayers at the Badung Regency Samsat Office can be said to have very good purchasing power. With a standard deviation value of 1.843, which is smaller than the mean value. This means that the data deviation on the consumer purchasing power variable is very small and the distribution of data on the questionnaire statement items is even. The results of this research consist of four independent variables, namely value added tax (X1), sales tax on luxury goods (X2), taxpayer income (X3) and consumer purchasing power (Y).

Table 2. Classic Assumption Test Results

Normality Test Results	Variable	Test results		Heteroscedasticity
		Multicollinearity		Test Results
		Tolerance	VIF	Significance
Test Statistics = 0.069	value added tax (X1)	0.652	1,535	0.158
Asymp. Sig (2- tailed) = 0.200	sales tax on luxury goods (X2)	0.426	2,347	0.571
	taxpayer income (X3)	0.448	2,232	0.957

Source: Processed data, 2024

Data in Table 2 shows that the value of Asymp. Sig. (2-tailed) is 0.200, which is greater than 0.05, which shows that the data is normally distributed, so it can be concluded that the model in this study meets the normality assumption. The results of the multicollinearity test in this study show that all independent variables have a tolerance value of ≥ 0.1 , as well as the results of calculating the VIF value, all variables have a VIF value of ≤ 10 . This means that in the regression model created there are no symptoms of multicollinearity. Then the results show that each model has a significance value greater than 0.05. This means that in this regression model there is no equality of variance from the residuals of one observation to another or heteroscedasticity does not occur.

Table 3. Test results Multiple Linear Regression

Variable	B	t count	Sig.
(Constant)	3,818	3,512	0.001
value added tax (X1)	0.195	3,254	0.002
sales tax on luxury goods (X2)	0.266	3,015	0.003
taxpayer income (X3)	0.378	4,295	0,000
R Square	0.628		
F count	56,791		
F Test Significance	0,000		

Source: Data processed, 2024

The R Square value is 0.628. This means that 62.8 percent of the variation in the dependent variable can be explained by the independent variables used in the model. Meanwhile, the remaining 37.2 percent was explained by other causes outside the research model. The results of the F test show that the significance value of F is 0.000 which is smaller than $\alpha = 0.05$, this shows that the regression model is fit or feasible so that it can be accepted and is appropriate to be used to predict the influence of the variables value added tax, sales tax on luxury goods, and taxpayer income on consumer purchasing power.

Based on Table 3, it can be seen that the coefficient value has a β_1 value of 0.195 with a significance value of 0.002 which is smaller than 0.05, so H1 is accepted. This means that value added tax has a positive and significant effect on consumer purchasing power. Thus the first hypothesis can be accepted. Value added tax is paid by motor vehicle taxpayers to increase their prestige, so that this will have an effect on increasing consumer purchasing power. VAT is imposed indirectly, it is imposed when consuming goods or services, namely when purchasing a motor vehicle. The theory of the purchasing power principle relates to the taxpayer's ability to make transactions with other parties. The goods purchased by taxpayers are very diverse, ranging from simple goods to luxury goods. The purchase of a vehicle is greatly influenced by the taxpayer's ability, even though the price paid is high because it is subject to value added tax, the taxpayer will still buy the item because the taxpayer has the ability to purchase. Ownership of motorized vehicles confirms the existence of the prestige theory where by purchasing a motorized vehicle, consumers can increase their own prestige. Consumers will be interested in buying motorized vehicles based on the quality of the vehicle itself, the higher the quality of the goods purchased, the more its prestige will

increase. The results of this research also support previous research conducted by Faizah & Ajimat (2022), stating the results that value added tax has a positive effect on the purchasing power of motor vehicle consumers. Also supported by research conducted by Lestari & Latrini (2020), Santoso & Ratnawati (2023), Pramesti & Supadmi (2017), (Putri, 2022), (Regyna et al., 2022), (Oliver et al., 2022), (Alizadeh & Motallabi, 2016), (Azhar et al., 2024).

Based on Table 3, it can be seen that the coefficient value has a β_2 value of 0.266 with a significance value of 0.003 which is smaller than 0.05, so H2 is accepted. This means that sales tax on luxury goods has a positive and significant effect on the purchasing power of motorized vehicles. Thus the second hypothesis can be accepted. The higher the selling value of a vehicle that is subject to a higher PPnBM rate or the more luxurious the vehicle is, the more it will significantly affect the purchasing power of motor vehicle consumers. Even though the sales tax on luxury goods is high for motor vehicle purchases, consumers will still buy to increase their prestige. So prestige and purchasing power really determine the purchase of a motor vehicle. The purchasing power principle theory is related to this research because vehicle purchases are greatly influenced by the taxpayer's ability. Even though the price paid is high because it is subject to PPnBM, taxpayers will still buy the goods because taxpayers have the ability to buy. Prestige theory is related to this research because ownership of a motor vehicle can certainly increase a person's prestige in their environment. The more expensive the motorized vehicle you own, the higher the quality of the goods you own and the higher the prestige you get. Even though not all people really understand PPnBM, they do not reduce their intention to buy, due to the need for prestige as confirmation of social status. The results of this research also support previous research conducted by Pramesti & Supadmi (2017) which stated that sales tax on luxury goods has a positive effect on the purchasing power of vehicle consumers. This is supported by research conducted by Hasibullah et al. (2020), Regina et al. (2022), Santoso & Ratnawati (2023), (Effendi & Lestari, 2018), (Burhan, 2022), (Azhar et al., 2024), (Erwanto et al., nd) and Cahyani (2019).

Based on Table 3, it can be seen that the coefficient value has a β_3 value of 0.378 with a significance value of 0.000 which is smaller than 0.05, so H3 is accepted. This means that taxpayer income has a positive and significant effect on the purchasing power of motorized vehicles. Thus the third hypothesis can be accepted. The higher the taxpayer's income will significantly influence the purchasing power of motor vehicle consumers. This

means that if taxpayer income increases, it will increase the purchasing power of motor vehicle consumers. The purchasing power principle theory is related to this research because vehicle purchases are greatly influenced by the taxpayer's ability. Even though the price paid is high, taxpayers will still buy the goods because taxpayers have the ability to buy. Taxpayers who have high purchasing power will buy more luxurious vehicles, so that they are more respected or respected in their environment. The more expensive the motor vehicle you own, the higher the quality of the goods you own and the higher the prestige you get, which is related to prestige theory. The results of this research also support previous research conducted by Adiputri & Jati (2018) stating that income has a positive effect on vehicle consumers' purchasing power. Also supported by research conducted by Lestari & Latrini (2020), Waroi et al. (2019), (Simanjuntak & Andriati, 2019), Adiputri & Jati (2018), (Putera et al., 2022), and (Fres, 2022).

This research is able to provide additional information regarding the influence of value added tax, sales tax on luxury goods and taxpayer income on the purchasing power of motor vehicle consumers which is linked to the basic purchasing power theory and prestige theory. Based on the research results, value added tax, sales tax on luxury goods, and taxpayer income have a positive and significant effect on the purchasing power of motor vehicle consumers. Purchasing power principle theory explains that value added tax, sales tax on luxury goods and taxpayer income are people's ability to transact with other parties, which is not influenced by price, tax or quality of goods. Taxpayers will continue to buy these goods because taxpayers have the ability to buy. Prestige theory explains that value added tax, sales tax on luxury goods and taxpayer income, namely motor vehicle ownership, can increase a person's prestige in their environment. The more expensive the price of the two-wheeled or four-wheeled motorized vehicle you own, the higher the quality of the item you own and the more respected it will be in your environment.

CONCLUSION

The conclusions of this research are 1) Value added tax has a positive and significant effect on the purchasing power of motor vehicle consumers at the Badung Regency SAMSAT Office. This means that the higher the value added tax, the more it will affect the increase in purchasing power of motor vehicle consumers; 2) Sales Tax on Luxury Goods has a positive and significant effect on the purchasing power of motor vehicle consumers at the Badung

Regency SAMSAT Office. This means that the higher the sales tax on luxury goods, the greater the purchasing power of motor vehicle consumers; 3) Taxpayer income has a positive and significant effect on the purchasing power of motor vehicle consumers at the Badung Regency SAMSAT Office. This means that the higher the taxpayer's income, the purchasing power of motor vehicle consumers will increase.

Based on research results, in purchasing motorized vehicles, there is value added tax and sales tax on luxury goods which will affect the acquisition price of the vehicle purchased, so consumers can consider the amount of income to be able to buy a motorized vehicle. Furthermore, future researchers can expand the sample size so that they are able to explain the purchasing power of motor vehicle taxpayers in a representative manner and develop what factors can influence the purchasing power of motor vehicle consumers, such as habits, lifestyle or product quality.

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