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Analysis of Progressive Legal Theory in the Implementation of Twelve Percent Value Added Tax in the Framework of Increasing National Income and Community Welfare

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Abstrak

Penelitian ini merupakan penelitian kualitatif dengan pendekatan deskriptif, yaitu pendekatan yang menjelaskan secara deskriptif mengenai objek utama dalam penelitian ini. Data yang digunakan dalam artikel ini merupakan data sekunder yang peneliti peroleh dari berbagai sumber yang kredibel, yaitu artikel ilmiah, buku, majalah, dan berbagai sumber lain yang lazim digunakan dalam setiap penelitian. Data yang digunakan dianalisis dengan tahapan pengumpulan data, reduksi data, pemotongan data, dan penarikan simpulan. Hasil penelitian dalam artikel ini menunjukkan teori hukum progresif oleh Profesor Sapiro Rahardjo terkait dan sejalan dengan kebijakan kenaikan Pajak Pertambahan Nilai menjadi dua belas persen. Hal ini dikarenakan kebijakan kenaikan pajak pertambahan nilai menjadi dua belas persen memiliki tujuan yang sama dengan tujuan dalam teori hukum progresif, yaitu untuk meningkatkan kesejahteraan rakyat Indonesia. Kenaikan pajak pertambahan nilai menjadi dua belas persen dapat meningkatkan pendapatan nasional, meningkatkan pembangunan, dan pada akhirnya dapat meningkatkan kesejahteraan rakyat Indonesia. Selain itu, kenaikan pajak pertambahan nilai ini hanya dikenakan pada barang mewah sehingga tidak menjadi masalah besar bagi masyarakat miskin. Meskipun memiliki kelebihan dan kekurangan serta harus menghilangkan kebijakan lama, namun hal tersebut tidak terlalu menjadi masalah karena salah satu ciri teori hukum progresif adalah menghantam semua kaidah hukum positif untuk meningkatkan kesejahteraan rakyat Indonesia.

Kata Kunci: *Teori Hukum Progresif, Nilai Dua Belas Persen, Kesejahteraan Masyarakat, Pendapatan Nasional*

Abstrak

This study is a qualitative study with a descriptive approach, namely an approach that explains the main objects in this study descriptively. The data used in this article are secondary data that researchers obtain from various credible sources, namely scientific articles, books, magazines, and various other sources that are commonly used in each study. The data used are analyzed by stages of data collection, data reduction, data section, and drawing conclusions. The result in this article show the progressive legal theory by Professor Sapiro Rahardjo is related and in line with the policy of increasing the Value Added Tax to twelve percent. This is because the policy of increasing the value added tax to twelve percent has the same goal as the goal in the progressive legal theory, namely to increase the welfare of the Indonesian people. The increase in the value added tax to twelve percent can increase national income, increase development, and ultimately increase the welfare of the Indonesian people. In addition, this increase in value added tax is only imposed on luxury goods so that it does not become a major problem for poor people. Although it has pros and cons and must eliminate the old policy, this is not too problematic because one of the characteristics of the progressive legal theory is that it hits all positive legal rules to increase the welfare of the Indonesian people.

Keywords: Progressive Legal Theory, Twelve Percent Value, Community Welfare, National Income

PENDAHULUAN

Progressive is a word derived from a foreign language (English) whose origin is progress which means forward. Progressive is an adjective, so something that is progressive. Progressive Law means a law that is progressive. The literal meaning of progressive is, favoring new, modern ideas, happening or developing steadily (supporting towards new directions, modern ideas, events or steady developments), or desiring to progress, always (more) advanced, increasing (Turiman, 2015).

The term progressive law here is a legal term introduced by Satjipto Rahardjo, which is based on the basic assumption that law is for humans. Satjipto Rahardjo was concerned about the low contribution of legal science in enlightening the Indonesian nation, in overcoming crises, including crises in the legal field itself. For that, he put forward a solution to the problem with the idea of progressive law. The definition of progressive law itself is to change quickly, make fundamental reversals in legal theory and practice, and make various breakthroughs. This liberation is based on the principle that law is for humans and not vice versa and that law does not exist for itself, but for something broader, namely for human dignity, happiness, welfare, and human glory (Setiady, 2016).

The definition as stated by Satjipto Rahardjo means that progressive law is a series of radical actions, by changing the legal system (including changing legal regulations if

necessary) so that the law is more useful, especially in raising self-esteem and ensuring human happiness and welfare. More simply, he said that progressive law is a law that carries out liberation, both in the way of thinking and acting in law, so that it is able to let the law flow to complete its task of serving humans and humanity. So there is no engineering or bias in enforcing the law. Because according to him, the law aims to create justice and welfare for all people (Nonet, 2008).

Satjipto Rahardjo tried to highlight the above conditions into the situation of social sciences, including legal science, although not as dramatic as in physics, but basically there was a phenomenal change regarding the law that he formulated with sentences from simple to complex and from compartmentalized to a single entity. This is what he called a holistic view in science (law). This holistic view provides a visionary awareness that something in a certain order has parts that are interrelated with other parts or with the whole. For example, to understand humans as a whole, it is not enough to just understand the eyes, ears, hands, feet or brain, but must be understood as a whole (Rahardjo, 2009c).

According to Satjipto, the fall of the Newtonian era signaled an important change in the methodology of science and the law should also pay close attention to it (Rahardjo, 2009a) . Because there are similarities between Newton's linear, mathematical and deterministic methods and the analytical-positivistic or *rechtsdogmatiek* legal method, namely that nature (in Newton's terminology) or law in positivistic terminology (Kelsen and Austin) is seen as a logical, orderly and flawless system. The analogy related to physics with Newton's theory alone can change as well as legal science that adheres to positivism. A theory is formed from the community that views what is called law, meaning that the changing and developing environment will surely slowly change the legal system (Sukandar, 2014).

Progressive law means law that cares about humanity so that it is not merely dogmatic. Specifically, progressive law can be called pro-people law and just law. The concept of progressive law is that law does not exist for its own sake, but for a purpose that is outside of itself (Rahardjo, 2009b). Therefore, progressive law leaves behind the tradition of analytical jurisprudence or *rechtsdogmatiek*. These schools only look into the law and discuss and conduct internal analysis, especially law as a regulatory structure that is considered systematic and logical. Progressive law is responsive in nature, where in this responsiveness the law will always be linked to goals outside the textual narrative of the law itself (Rahardjo, 2004b).

The presence of law is linked to its social purpose, so progressive law is also close to Roscoe Pound's sociological jurisprudence. Progressive law also invites criticism of the

liberal legal system, because Indonesian law also inherits this system. One moment of monumental change occurred when pre-modern law became modern. It is called so because modern law shifted from its place as an institution seeking justice to a bureaucratic public institution (Rahardjo, 2006). Laws that follow the presence of modern law must undergo a total overhaul to be reorganized into rational and bureaucratic institutions. As a result, only regulations made by the legislature are valid and are called laws. Based on the assumptions above, the criteria for progressive law are: 1. Has a great purpose in the form of human welfare and happiness. 2. Contains a very strong moral content of humanity. 3. Progressive law is a liberating law that includes a very broad dimension that not only moves in the realm of practice but also theory. 4. Is critical and functional (Rahardjo, 2004a).

Based on the comprehensive explanation of progressive law above, the researcher intends to analyze the policy of increasing Value Added Tax to twelve percent with the aim of increasing national income and the welfare of the Indonesian people.

RESEARCH METHODS

Based on the explanation above, it can be concluded that this study aims to analyze by maximizing the progressive legal theory of Prof. Sapiro Rahardjo related to the implementation of a twelve percent increase in value added tax in order to increase national income and improve the welfare of Indonesian society (Imam Gunawan, 2014) & (Hasan, 2011). This study is a qualitative study with a descriptive approach, namely an approach that explains the main objects in this study descriptively (Nartin et al., 2024) & (Nasution, 2021). The data used in this article are secondary data that researchers obtain from various credible sources, namely scientific articles, books, magazines, and various other sources that are commonly used in each study (Abdurahman, 2016) & (Julyano & Sulistyawan, 2019). The data used are analyzed by stages of data collection, data reduction, data section, and drawing conclusions (Manzilati, 2017) & (Huda, 2011) .

RESULT AND DISCUSSION

Progressive Legal Theory

Progressive is a word derived from a foreign language (English) whose origin is progress which means forward. Progressive is an adjective, so something that is progressive. Progressive Law means a law that is progressive. The literal meaning of progressive is, favoring new, modern ideas, happening or developing steadily (supporting towards new directions, modern ideas, events or steady developments), or desiring to

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Based on the comprehensive explanation of progressive law above, the researcher intends to analyze the policy of increasing Value Added Tax to twelve percent with the aim of increasing national income and the welfare of the Indonesian people.

ANALYSIS OF PROGRESSIVE LEGAL THEORY IN THE IMPLEMENTATION OF 12 PERCENT VALUE ADDED TAX IN THE FRAMEWORK OF INCREASING NATIONAL INCOME AND COMMUNITY WELFARE

Based on the explanation above, the following are the results of the descriptive analysis that the researcher understands from the existence of Professor Sapiro Rahardjo's Progressive Law theory regarding the increase in Value Added Tax to twelve percent to increase national income and improve the welfare of Indonesian society (Fajri, 2016).

Table 1

Descriptive Analysis of the Relationship between Progressive Legal Theory and the 12 Percent Increase in Value Added Tax

Progressive Law Theory	Increase in Value Added Tax
Not oriented towards positive law and prioritizing the welfare of society	Intended to increase national income
Critical of previous policies	Intended to improve community welfare
Not hesitant to break through current policies	Only worn on luxury items
Existing policies must be immediately abolished if they are not programs that will prosper the Indonesian people	

Based on the explanation above, it can be concluded very convincingly that the progressive legal theory by Professor Sapiro Rahardjo is related and in line with the policy of increasing the Value Added Tax to twelve percent. This is because the policy of increasing the value added tax to twelve percent has the same goal as the goal in the progressive legal theory, namely to increase the welfare of the Indonesian people. The increase in the value added tax to twelve percent can increase national income, increase development, and ultimately increase the welfare of the Indonesian people. In addition, this increase in value added tax is only imposed on luxury goods so that it does not become a major problem for poor people. Although it has pros and cons and must eliminate the old policy, this is not too problematic because one of the characteristics of the progressive legal theory is that it hits all positive legal rules to increase the welfare of the Indonesian people.

CONCLUSION

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