

## REVIEW OF SHARIA ECONOMIC LAW REGARDING THE ELECTRIC VEHICLE TAX RELIEF POLICY

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### Abstract

The government has implemented a number of policies that support the development and increasing demand for electric vehicles. One way is by reducing taxes on electric vehicles, both two-wheeled and four-wheeled electric vehicles. Based on this, this research aims to analyze the electric vehicle tax relief policy from a sharia economic perspective, especially regarding maqashdi sharia. This research is qualitative research with a descriptive approach, namely describing the views of sharia economic law regarding tax relief for electric vehicles. The data used in this research is secondary data that researchers obtained from a number of credible sources which are commonly used in every scientific research including books, national and international indexed scientific articles, trusted websites, and various other sources. These data were analyzed using the stages of data collection, data selection, data reduction, and drawing conclusions. The result in this research show 1. The government is implementing a tax reduction policy for electric vehicles with the aim of reducing emissions and protecting the environment. The goal is for people to switch to electric vehicles. 2. There are 5 objectives of sharia law, including the objectives of sharia economics, namely Al-Kulliyat Al-Khamsah, namely protecting religion, protecting offspring, protecting property, protecting the mind, and protecting the soul. As the thinking of the fuqoha', KH Ali Syafe'i, proposed a new goal, namely protecting the environment. 3. The government's policy to reduce taxes on electric vehicles is in line with Al-Kulliyat Al-Khamsah and protecting the environment proposed by KH Ali Syafe'i.

**Keywords:** Sharia Economic Law, Electric Vehicle, Maqashi Syari'ah.

### INTRODUCTION

According to the Tax Law and Procedures, tax is a taxpayer's contribution to the State which is owed by an individual or entity which is owed by an individual or entity which is of a nature which can be enforced and collected by law, and which does not receive compensation in kind. directly and used for State needs for the greatest prosperity of the people. There are several meanings or definitions of tax based on income from experts which appear different but have the same core and objectives, namely as follows: Definition of tax according to NJ. Peldman in the book *De Over Heidsmiddelen Van Indonesia* (translation): tax is an achievement that is imposed unilaterally by and is owed to entrepreneurs (according to the norms set in general),

without any counter-achievement that can be demonstrated in individual terms, intended to finance government expenditure. According to Rochmat Soemitro, quoted by Madiasmo, "Taxes are people's contributions to the State treasury based on the law (which can be enforced) without receiving reciprocal services (contra-performance) which can be directly demonstrated and which are used to pay for general expenses"(Lubis and Ovami 2020).

According to S.I. Djajadiningrat quoted by Siti Official that: "Tax is an obligation to hand over assets to the State treasury which are caused by circumstances, events and actions which give a certain position, but not as a punishment, according to regulations set by the government and can be is forced, but there is no reciprocal service from the State directly to maintain general welfare." From the several definitions above that have been put forward by several experts, there are characteristics inherent in the definition of tax, namely as follows: 1. Taxes are collected based on or with the force of law and its implementing regulations. 2. In paying taxes, individual contra performance by the government cannot be shown. 3. Taxes are levied by the State, both the central government and regional governments. 4. Taxes are earmarked for government expenses, which, if there is still a surplus in the income, are used to finance (Diana Sari 2013).

There are various types of taxes, including electric vehicle tax. Electric vehicle tax is an obligation that electric vehicle owners must fulfill to the government. This tax is imposed as a contribution to the provision and maintenance of infrastructure and public services (Hartati 2015).

In electric car taxes, there are several categories of four-wheeled electric vehicles that must be understood so that there are no misunderstandings, namely: 1. Plug In Hybrid Electric Vehicle (PHEV) (Resmi 2009): This is a type of environmentally friendly electric car, which at first glance looks like a HEV. It just has very different crucial components. If the battery in a HEV car is charged by vehicle fuel energy, while in a PHEV the car battery itself is charged using the same method as a BEV. 2. Battery Electric Vehicle (BEV): Cars that fall into one of the vehicle categories subject to electric car tax are Battery Electric Vehicles or BEV. This four-wheeled vehicle does not require fuel at all. Usually the engine uses a lithium ion battery. Where you simply recharge your energy using electricity channels at several stations or recharging systems. This BEV type electric car is very expensive. Because the type of battery used is not easy to make. So, you could say the price of the battery is around 2/3 of the price of the car. 3. Hybrid Electric Vehicle: (HEV) Hybrid Electric Vehicle or HEV is a type of electric four-wheeled vehicle which is included in the type subject to electric car tax. The engine of this environmentally friendly car consists of 2 systems, namely an electric motor and fuel. HEV cars themselves do not require electric recharging. If the battery in your car runs out, you can use the energy contained in the fuel to replace it. 4. Fuel Cell Electric Vehicle (FCEV): The last type of electric car that is included in the electric car tax list is the Fuel

Cell Electric Vehicle. This is an environmentally friendly vehicle where the energy obtained does not come from fuel energy, but hydrogen. The energy source is called a cell, where the chemical reaction of oxygen and hydrogen takes place which produces large amounts of electrical energy for the movement of the car. FCEV itself is one of the latest developments in electric cars in Indonesia. Even now, there are very few people who pioneer this vehicle (Fadhil 2023).

Electric vehicles are aimed at reducing emissions. To achieve this so that it can be realized as early as possible, the government has issued a number of policies, including a reduced tax on electric vehicles compared to petrol vehicles. Therefore, this research aims to analyze the tax relief for electric vehicles in a review of sharia economic law.

## **METHODS**

The government has implemented a number of policies that support the development and increasing demand for electric vehicles (Manzilati 2017). One way is by reducing taxes on electric vehicles, both two-wheeled and four-wheeled electric vehicles (Lexy J. Moleong 2018). Based on this, this research aims to analyze the electric vehicle tax relief policy from a sharia economic perspective, especially regarding maqashdi sharia (Lexy J. Moleong 2014). This research is qualitative research with a descriptive approach, namely describing the views of sharia economic law regarding tax relief for electric vehicles (Jonathan Sarwono 2016). The data used in this research is secondary data that researchers obtained from a number of credible sources which are commonly used in every scientific research including books, national and international indexed scientific articles, trusted websites, and various other sources (Fadhil 2023). These data were analyzed using the stages of data collection, data selection, data reduction, and drawing conclusions (Sugiyono 2015).

## **RESULT AND DISCUSSION**

### **Taxes and Electric Vehicles**

According to the Tax Law and Procedures, tax is a taxpayer's contribution to the State which is owed by an individual or entity which is owed by an individual or entity which is of a nature which can be enforced and collected by law, and which does not receive compensation in kind. directly and used for State needs for the greatest prosperity of the people. There are several meanings or definitions of tax based on income from experts which appear different but have the same core and objectives, namely as follows: Definition of tax according to NJ. Peldman in the book *De Over Heidsmiddelen Van Indonesia* (translation): tax is an achievement that is imposed unilaterally by and is owed to entrepreneurs (according to the norms set in general), without any counter-achievement that can be demonstrated in individual terms, intended to finance government expenditure. According to Rochmat Soemitro, quoted

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### **Review Of Sharia Economic Law Regarding The Electric Vehicle Tax Relief Policy**

One of the interesting and different discussions of sharia law is the maqashid of sharia. In terms of terminology, Al-Ghazali, for example, in *AlMustashfa* only mentions that there are five maqashid of sharia, namely maintaining religion, soul, mind, lineage and property. However, it does not mention the definition, but does not cover the whole thing. According to Ibn Asyur, Maqashid sharia is defined as having two types, namely general and specific. General definition of Maqashid Syariah according to Ibn Asyur: A number of meanings and wisdom that are concluded for sharia makers in all sharia or most of it. 'Allal Al-Fasi (d. 1974 AD) made a definition of maqashid sharia as: Maqashid sharia is the goal of sharia and the secrets established by Sharia', namely Allah SWT in every law of its laws (Wahidmurni 2017).

In fiqh, Maqashid Syariah is used by scholars as a basis for carrying out *ijtihad* (the process of interpreting Islamic law). This allows fiqh scholars to evaluate modern situations and seek solutions that are in accordance with Islamic principles without neglecting moral goals and social expediency. By understanding the nature of Maqashid Sharia, Muslim scholars and leaders hope to formulate policies that are in accordance with Islamic values, but are also relevant to contemporary realities. One thing that is important to remember is that the interpretation of Maqashid Sharia can vary among various scholars and schools of fiqh, so this concept remains an object of discussion and development among Islamic scholars (Rahman and Mutakin 2023).

Along with the development of the thinking of the fuqoha, there are other sharia goals apart from the 5 sharia goals presented by Al-Ghazali, one of which is the proposal from KH Ali Yafie. In Islamic legal methodology (*Ushul al-Fiqh*), the concept of *al-kulliyat al-khams* (the five principles) is known to be very popular. This concept is a classic legacy of Islamic fiqh (law) from discursive debates regarding *maqâshid asy-syarî'ah* (goals of Islamic teachings). It provides methodological points for understanding Islamic teachings and law from its sources, the Qur'an and Hadith, as well as for reformulating and developing them so that they are relevant to new and continuously developing contexts (*shalih likulli masa wa makan*). By referring to *al-Kulliyat al-Khams*, KH. Ali Yafie proposed adding *hifz al-bi'ah* (protection of nature and the environment) as the sixth

principle, so that it became al-kulliyat as-sitt. This means that protecting nature and the environment is necessary to protect the soul, mind, property, family and religion (Qodir 2023).

Apart from basing it on al-kulliyat al-khams which is a classical legacy, there are two approaches by KH Ali Yafie to strengthen hifz al-bi'ah as one of the principles in Maqashid asy-Syari'ah. Namely empirical research (istiqra' al-waqi') and textual research (istiqra' al-nushush). In line with the explanation above which is quite comprehensive, the aim of the electric vehicle tax policy is to reduce the environment and protect the natural environment. Thus, it can be concluded that the government's policy of providing a small tax on electric vehicles so that they can immediately become popular with the public is in line with the principles of maqashi sharia, both regarding kulliyat khomsah Ghozalai and the hifzul-bi'ah proposed by KH. Ali Syafe'i (Qodir 2023).

## CONCLUSION

Based on the explanation above, several points can be concluded regarding the review of sharia economic law regarding government policies that ease electric vehicle policies as follows:

1. The government is implementing a tax reduction policy for electric vehicles with the aim of reducing emissions and protecting the environment. The goal is for people to switch to electric vehicles.
2. There are 5 objectives of sharia law, including the objectives of sharia economics, namely Al-Kulliyat Al-Khamsah, namely protecting religion, protecting offspring, protecting property, protecting the mind, and protecting the soul. As the thinking of the fuqoha', KH Ali Syafe'i, proposed a new goal, namely protecting the environment.
3. The government's policy to reduce taxes on electric vehicles is in line with Al-Kulliyat Al-Khamsah and protecting the environment proposed by KH Ali Syafe'i.

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