



## Appropriate Taxes and Covid-19 Tax Incentives do Affect Purchasing Power of New Car?

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**ABSTRACT:** This research based on increasing vehicle sales in South Tangerang Indonesia. The sample in this study was determined based on purposive sampling. The type of data used using primary data. The analysis used is multiple linear regression analysis. Regression testing shows that value added tax, sales tax on luxury goods, motor vehicle tax progressive rates and tax incentives have a simultaneous effect on consumer purchasing power. Partially, the value added tax and sales tax on luxury goods have no effect, while the progressive rate motor vehicle tax and tax incentives have an effect on consumer purchasing power. The influence of the two dependent independent variables on the variable as much as 27.8%, this needs to be added variables in further research.

**KEYWORDS:** Consumer purchasing power, Motor vehicle tax progressive rates, Tax incentives, Sales tax on luxury goods, Value added tax.

### I. INTRODUCTION

The rate of economic growth of a country can be considered as a measure economic success of a country. As an economic stabilizer, the government has roles that can be implemented by issuing a policy to reduce the level of inequality in the economy (Bastari, 2018)<sup>1</sup>.

The phenomenon that occurs in the manufacturing sector that is most affected by One of the biggest COVID-19 pandemics is in the automotive industry. Meanwhile, The automotive sector is one of the industries that requires the most manpower. The Secretary of the Cabinet of the Republic of Indonesia conducted a search and the results of the COVID-19 pandemic in 2021 caused an increase in consumer purchasing power and production of four-wheeled motor vehicles which are estimated to increase by 17.82% growth because of the imposition of tax incentives for the running of the economy in this era of the current pandemic, because consumer purchasing power has a lot of influence on economic growth. GAIKINDO conducted a search and the result was that sales four-wheeled vehicles in 2021 the South Tangerang area increased by 68%.

Several previous studies regarding the purchasing power of motorized vehicle consumers stated that the results of the study (Pramessti & Supadmi, 2017)<sup>2</sup> which stated that the imposition of value added tax has a significant positive effect, the imposition of sales tax on luxury goods has a positive and positive effect The progressive rate of motor vehicle tax has a negative effect on the purchasing power of consumers of four-wheeled motor vehicles. Furthermore, the results of research conducted by (Erawati, 2017)<sup>3</sup> shows that value added tax and sales tax on luxury goods simultaneously have a significant effect on purchasing power consumers of four-wheeled motorized vehicles. Results of research conducted (Masyitah, 2019)<sup>4</sup> states that consumption has no significant effect on value added tax revenue and sales tax on luxury goods in Indonesia. According to Bastari's research (2018), the number of taxable entrepreneurs, gross domestic product, export value, import value, inflation, consumption, population have a positive effect on value added tax revenue and taxes on luxury goods in Indonesia, while interest rates have a negative effect on revenue value added tax and sales tax on luxury goods in Indonesia. According to Basit et al., (2019)<sup>5</sup> concluded that purchasing power consumers affect the decrease in the number of car imports by implementing sales tax on luxury goods. According to the results of (Indirayuti, 2019)<sup>6</sup> the imposition of value added tax has a significant effect, motor vehicle tax progressive tariffs have no significant effect on the purchasing power of motorized vehicle consumers four wheels. According to (Hasibullah et al., 2020)<sup>7</sup> the imposition of value added tax has no effect, the sales tax on luxury goods has an effect, while the progressive rate motor vehicle tax affects the purchasing power of consumers four-wheeled motorized vehicle. According to (Siradj 2021)<sup>8</sup> the results of the study show that the



application of tax incentives makes it easier for the community because in the midst of a pandemic like this condition the community's economy is declining.

Based on the description above, there is still a research gap between the other studies with others, this study aims to determine the effect of value added tax, sales tax on luxury goods, motor vehicle tax progressive rates and tax incentives on consumer purchasing power of wheeled motorized vehicles four. The difference between this study and previous research is in terms of observation time, namely in 2021, the addition of variables namely tax incentives and research areas. the title raised in this study, namely "The effect of value added tax, sales tax on luxury goods, motor vehicle tax progressive rates, and incentives" COVID-19 pandemic tax on consumer purchasing power on motor vehicles.

This research is a replication and development of research previously conducted by (Pramesti & Supadmi, 2017)<sup>9</sup>. The difference in this study lies in the variables, sample and year of research, this study adds tax incentives as an independent variable for measuring consumer purchasing power. The sample used consists of 100 respondents who are buyers of four-wheeled motorized vehicles in the South Tangerang area. The year of the study was taken in 2021.

Based on the background and *research gap* that has been described above, this Research Formulation is as follows:

1. What is the imposition of value added tax on four-wheeled motorized vehicles affect consumer purchasing power in 2021?
2. What is the imposition of sales tax on luxury goods on four-wheeled motorized vehicles affect consumer purchasing power in 2021?
3. What is the imposition of a progressive rate of motor vehicle tax on wheeled motorized vehicles four influence on consumer purchasing power in 2021?
4. What is the imposition of covid-19 tax incentives on four-wheeled motorized vehicles affect consumer purchasing power in 2021?
5. Is the imposition of value added tax, sales tax on luxury goods, motor vehicle tax progressive rates and incentives Taxes have a simultaneous effect on the purchasing power of consumers on motorized vehicles in 2021?

Based on the formulation of the problem described above, the purpose of this study is to analyze the effect of the imposition of value added tax, sales tax on luxury goods, progressive rate motor vehicle tax and tax incentives on four-wheeled motorized vehicles on consumer purchasing power in 2021.

## II. THEORITICAL STUDIES

### Value Added Tax

Value added tax is one of the taxes on consumption of goods and services in the customs area imposed in stages in each production and distribution line according to the Act 42 of 2009 concerning the third amendment to Law No. 8 of 1983 on taxes value added and services and Sales Tax on Luxury Goods. Value Added Tax included into the type of indirect tax, meaning that the tax is paid by other parties (traders) are not tax bearers (consumers) who deposit them.

### Sales Tax on Luxury Goods

According to (Maysitah, 2019) Sales tax on luxury goods is one of the tax collections on the delivery of taxable goods classified as luxury goods carried out by entrepreneurs who produce taxable goods that are classified as luxury in the customs area in business activities or work.

### Motor Vehicle Tax Progressive Rate

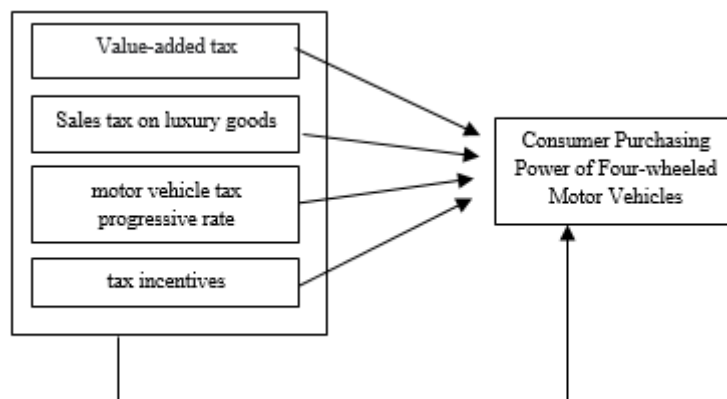
According to Pramesti & Supadmi (2017) said that the motor vehicle tax is a tax on ownership and/or control of motorized vehicles. Progressive rate motor vehicle tax is a tax levied by the provincial government and contributes greatly in Regional Original Income.

### Tax Incentive

According to (Siradj, 2021) stated that with the pandemic situation COVID-19 on people's lives and government as a representation of the country especially in the economic sector. The government in this case issues a motor vehicle tax incentive policy during the COVID-19 pandemic through Financial Ministerial decision PMK No.82/PMK 03 of 2021 concerning Amendments to PMK No. 9/PMK 03 years 2021 concerning Tax Incentives for Taxpayers Affected by the COVID-19 Pandemic.

**Purchasing Power**

Purchasing power is a form of a person's ability to consume or get a product/goods. Purchasing power between consumers and consumers others will look different because of factors from needs, income, and etc. Purchasing power is the application of the law of demand, that is, when an item or the product has a low price, then the people's purchasing power of the goods will also increase, whereas if an item or product have a high price, then the people's purchasing power of the goods will decrease. The research framework in this study is the researcher wants to analyze the effect of value added tax, sales tax on luxury goods, motor vehicle tax and tax incentives on consumer purchasing power of four-wheeled motorized vehicles with the following framework:



**Figure 1.** Frame of Mind

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In the picture above, the researcher analyzes the effect of value added tax, sales tax on luxury goods, progressive rate motor vehicle tax and tax incentives on consumer purchasing power motor vehicles in 2021 in the south tangerang are

**III. METHODOLOGY**

Conducting a research requires planning so that research can be carried out running properly. This research is a type of descriptive research. This descriptive research is a research method that describes the existence of a phenomenon. This method describes the social phenomena that will be studied by using describe the value of variables based on the indicators studied without make relationships or comparisons with other variables. Researchers use quantitative methods with data collection that will carried out through survey techniques by providing questionnaires to be distributed to the respondent. The data that has been obtained will be processed using the SPSS program version 25 with a descriptive statistical model, namely by collecting data in order to test hypotheses or answer questions on the results of this study. The motor vehicle referred to by the researcher here is a four-wheeled motorized vehicle.

In this study, the population that will be the subject of research is people who already have an ID card, are 25 years old and over, and bought a vehicle four-wheeled motorized vehicles in 2021. The motor vehicles in question are four-wheeled motorized vehicle. The reason why this research on people who already have an ID card and is 25 years and over is because of the purchase of a vehicle four-wheeled motorists can find out that Value Added Tax, Sales Tax on Luxury Goods, Progressive Motor Vehicle Tax, COVID-19 pandemic tax incentives can affect purchasing power consumers in four-wheeled motorized vehicles. This research was conducted in the South Tangerang.

**Table 1.** Operational Variable

No	Variabel	Variable Concept	Indicator	Scale
1	Value-added tax (X1)	VAT is a tax on consumption of goods and services in the customs area which is imposed in stages in each production and distribution line. (Mashitah, 2019)	a. VAT rate b. VAT imposition c. Price of goods d. Selling value of goods e. VAT imposition mechanism	Likert



No	Variabel	Variable Concept	Indicator	Scale
2	Sales tax on luxury goods (X2)	Sales tax on luxury goods is a tax levied on the delivery of taxable goods classified as luxury by the entrepreneur who produces the luxury taxable goods within the customs area in the course of his business or work. (Pramesti & Supadmi, 2017)	a. Sales tax on luxury goods rate b. Sales tax on luxury goods classification c. Sales tax on luxury goods function d. Sales tax on luxury goods collection e. Sales tax on luxury goods imposition	Likert
3	Motor Vehicle Tax Progressive Rate (X3)	Motor Vehicle Tax Progressive Rate is a tax on ownership and/or control of motorized vehicles with different rates for each ownership. (Indirayuti, 2019)	a. Rate of Motor Vehicle Tax Progressive Rate b. Taxpayer awareness c. Motor Vehicle Tax Progressive Rate sanctions d. Compliance pay e. Tax knowledge	Likert
4	Tax Incentive (X4)	Tax Incentive is a reduction in the tax burden borne by the taxpayer. (Siradj, 2021)	a. Type Vehicle b. Consumer purchasing power c. Basis of imposition of tax incentives d. Tax incentive benefits e. Consumer knowledge of tax incentives	Likert
5	Consumer Purchasing Power (Y)	People will consider buying a four-wheeled vehicle if they feel that the price will increase because an additional tax will be imposed score. (Erawati, 2017)	a. Revenue b. Requirement c. Price d. VAT value e. Purchasing power	Likert

**IV. RESULT AND DISCUSSION**

The results of the study on the analysis of the effect of value added tax, sales tax on luxury goods, motor vehicle tax, and tax incentives on consumer purchasing power on four-wheeled motorized vehicles in the South Tangerang area in 2021 are as follows:

**Validity test**

Based on the table below, it can be concluded that all statement items are stated valid. This is indicated by the Pearson correlation value which is above the r-table and the value of the significance is below the alpha value, which is 0.05.

**Table 2.** Validity test results

No	Variabel	R count	R tabel	Description
1	Value-added tax			
	X1.1	0,466	0,1966	Valid
	X1.2	0,535	0,1966	Valid
	X1.3	0,456	0,1966	Valid
	X1.4	0,42	0,1966	Valid
	X1.5	0,518	0,1966	Valid
2	Sales tax on luxury goods			
	X2.1	0,525	0,1966	Valid
	X2.2	0,505	0,1966	Valid
	X2.3	0,469	0,1966	Valid



No	Variabel	R count	R tabel	Description
	X2.4	0,422	0,1966	Valid
	X2.5	0,656	0,1966	Valid
3	Motor Vehicle Tax Progressive Rate			
	X3.1	0,471	0,1966	Valid
	X3.2	0,519	0,1966	Valid
	X3.3	0,566	0,1966	Valid
	X3.4	0,571	0,1966	Valid
	X3.5	0,371	0,1966	Valid
4	Tax Incentive			
	X4.1	0,578	0,1966	Valid
	X4.2	0,47	0,1966	Valid
	X4.3	0,358	0,1966	Valid
	X4.4	0,483	0,1966	Valid
	X4.5	0,505	0,1966	Valid
5	Consumer Purchasing Power			
	Y.1	0,557	0,1966	Valid
	Y.2	0,541	0,1966	Valid
	Y.3	0,606	0,1966	Valid
	Y.4	0,465	0,1966	Valid
	Y.5	0,338	0,1966	Valid

**Reliability Test**

Based on the results of data processing, it can be concluded that all research variables are stated reliable. This is evidenced by the Cronbach Alpha value which is higher than 0.60.

**Table 3.** Reliability test results

Variabel	Cronbach Alpha	Description
Value-added tax	0,605	Reliabel
Sales tax on luxury goods	0,613	Reliabel
Motor Vehicle Tax Progressive Rate	0,616	Reliabel
Tax Incentive	0,610	Reliabel
Consumer Purchasing Power	0,618	Reliabel

**Classic Assumption Test**

**Normality Test**

Based on the SPSS output, it is known that a significance value of 0.14 means that this value is greater than 0.05 so it can be concluded that this data meets the test classical assumptions on normality test.

**Table 4.** Normality test results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,86997229
Most Extreme Differences	Absolute	,101



	Positive	,070
	Negative	-,101
Test Statistic		,101
Asymp. Sig. (2-tailed)		,014 <sup>c</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

**Multicollinearity Test**

**Table 5.** Multicollinearity test result

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	7,910	2,591		3,053	,003		
	value added tax	,041	,099	,041	,412	,681	,742	1,348
	sales tax on luxury goods	,132	,099	,147	1,335	,185	,602	1,661
	motor vehicle tax progressive rates	,206	,097	,219	2,132	,036	,692	1,446
	tax incentives	,296	,105	,293	2,830	,006	,680	1,471

a. Dependent Variable: the purchasing power of consumers.

Based on the table above, it can be seen that the tolerance value is > from 0.1 and the VIF value is below 10, it can be concluded that in this test there is no multicollinearity.

**Heteroscedasticity Test**

In this study, the heteroscedasticity test used the glejser test. From the results that presented in table 6 it can be concluded that both the dependent and independent variables has a significance value of more than 0.05 so that there is no heteroscedasticity in the model used.

**Table 6.** Heteroscedasticity test result

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	,941	1,522		,538
	value added tax	,043	,058	,086	,734
	sales tax on luxury goods	,083	,058	,185	1,427
	motor vehicle tax progressive rates	-,085	,057	-,182	1,505
	tax incentives	-,051	,061	-,100	,824

a. Dependent Variable: abs\_res





**Hypothesis test**

**Partial Test (T-Test)**

**Table 7.** Partial test (T-Test) result

Coefficients <sup>a</sup>		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	7,910	2,591		3,053	,003
	value added tax	,041	,099	,041	,412	,681
	sales tax on luxury goods	,132	,099	,147	1,335	,185
	motor vehicle tax progressive rates	,206	,097	,219	2,132	,036
	tax incentives	,296	,105	,293	2,830	,006

a. Dependent Variable: the purchasing power of consumers.

Based on the t test table shows the regression equation is:

$$Y = 7.910 + 0.41X_1 + 0.132X_2 + 0.206X_3 + 0.296X_4 + e$$

Testing by comparing the probability value of tcount with a probability of 0.05. If the value of tcount > ttable of 1.985 and a significant value <0.05, the hypothesis is accepted.

**Simultaneous Test (F-Test)**

**Table 8.** Simultaneous test (F-Test) result

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	33,262	4	8,315	10,543	,000 <sup>b</sup>
	Residual	74,928	95	,789		
	Total	108,190	99			

a. Dependent Variable: purchasing power of consumers

b. Predictors: (Constant), value added tax, sales tax on luxury goods, motor vehicle tax progressive rates and tax incentives effect

Based on the test results above, it shows that from the regression value F obtained F count of 10.543 > F table of 2.31 with a significance level of 0.000 <0.05. So it can be concluded that simultaneously value added tax, sales tax on luxury goods, motor vehicle tax progressive rates and tax incentives effect the purchasing power of consumers.

**Coefficient of Determination**

**Table 9.** Coefficient of determination result

Model Summary				
Model	R	Adjusted R Square	Std. Error of the Estimate	
1	,554 <sup>a</sup>	,307	,278	,888

a. Predictors: (Constant), value added tax, sales tax on luxury goods, motor vehicle tax progressive rates and tax incentives effect



The value of Adjusted R Square is 0.278 or a percentage of 27.8%, which means the ability of the independent variable to explain the variance of the dependent variable is 27.8% and the rest is 72.2% by other variables.

### **The Effect of Value Added Tax on Consumer Purchasing Power on Motor Vehicles**

Value added tax has no effect on consumer purchasing power, thus the hypothesis is rejected. The results of this study are in line with those of (Hasibullah et al., 2020) who states that the imposition of value added tax does not affect the purchasing power of consumers, it can be It is argued that value added tax is not taken into account in estimating consumer purchasing power, Value added tax which is included in the objective tax does not differentiate the ability of consumers. Consumers who have high or low abilities will be charged a higher value added tax rate At the same time, consumers buying four-wheeled vehicles will indirectly be subject to value added tax rates, The imposition of a value added tax whose rate is relatively small does not affect the purchasing power of consumers. However these results contradict research (Pramesti & Supadmi, 2017) and (Erawati, 2017) which states that the value added tax affects the purchasing power of consumers.

### **The Effect of Purchase Tax on Luxury Goods on Consumer Purchasing Power on Motor Vehicles**

Invite the purchase of luxury goods does not affect the purchasing power of consumers, thus the hypothesis rejected invite purchases of luxury goods does't affect the purchasing power of consumers this is because The imposition of sales tax on luxury goods is a luxury item that is only consumed by people or groups of people certain groups, usually the upper middle class. sales tax on luxury goods no become an obstacle for consumers in consuming these luxury goods even though the price of these goods increases along with the increasing tax burden, satisfaction and lifestyle will be a priority for this group of people. However, these results are inversely proportional to research (Pramesti & Supadmi, 2017) and (Hasibullah et al., 2020) which states that the sales tax on luxury goods affects purchasing power consumer.

### **Effect of progressive rate motor vehicle tax on Consumer Purchasing Power on Motor Vehicles**

Progressive rate motor vehicle tax has a positive effect on consumer purchasing power, thus hypothesis is accepted. The results of this study are in line with those carried out by (Hasibullah et al., 2020) which states that the progressive rate motor vehicle tax affects the purchasing power of consumers, this is because with high income consumers don't mind regarding the selling price of four-wheeled motorized vehicles. Increasing load progressive motor vehicle tax rates have not been able to reduce consumer consumptive behavior. But results this is inversely proportional to research (Indirayuti, 2019) which states that the motor vehicle tax rate is progressive has no effect on consumer purchasing power.

### **The Effect of Covid-19 Tax Incentives on Consumer Purchasing Power on Motor Vehicles**

Tax incentives have a positive effect on consumer purchasing power, thus hypothesis is accepted. Providing incentives or discounts for motor vehicle purchase taxes government-borne four-wheel drive, this gives an attraction to consumers to be able to buy four-wheeled motorized vehicles and make spikes purchases during the COVID-19 pandemic.

### **Effect of value added tax, sales tax on luxury goods, progressive rate motor vehicle tax and tax incentives on Purchasing Power Consumers in Motor Vehicles**

The fifth alternative hypothesis states that value added tax, sales tax on luxury goods, progressive rate motor vehicle tax and tax incentives affect the purchasing power of consumers. Simultaneous test results (F test) shows that the calculated f value is greater than f table ( $10,543 > 2,31$ ) with a level of significance of  $0.000 < 0.05$ . So it can be concluded that simultaneously value added tax, sales tax on luxury goods, motor vehicle tax progressive rates and tax incentives affect the purchasing power of consumers in South Tangerang area, thus the hypothesis is accepted.

## **V. CONCLUSION AND SUGGESTION**

### **Conclusion**

Research conclusion analysis of the effect of value added tax, sales tax on luxury goods, motor vehicle tax, and tax incentives on consumer purchasing power on four-wheeled motorized vehicles in 2021 (a case study in the South Tangerang area) is as follows:

1. The value added tax has no effect on consumer purchasing power in 2021.
2. Sales tax on luxury goods has no effect on consumer purchasing power in 2021.





3. Motor vehicle tax progressive rates have a positive effect on consumer purchasing power year 2021.
4. Covid-19 Tax incentives have a positive effect on consumer purchasing power in 2021.
5. Value added tax, sales tax on luxury goods, progressive rate motor vehicle tax, and tax incentives simultaneously have an effect on consumer purchasing power in 2021.

## Recommendation

Based on the results of the research analysis on the effect of value added tax, sales tax on luxury goods, motor vehicle tax, and tax incentives on the purchasing power of consumers of four-wheeled motor vehicles in 2021 (a case study in the South Tangerang area) Recommendations that can be given are as follows:

- a. For the next researcher
  - 1) Researchers after that can use the location of the object of research that different to provide a comparison of results regarding the variables the.
  - 2) It is hoped that further research can adding other variables that have a relationship with purchasing power consumer
- b. Practical Recommendations
  - 1) For companies to increase the number of motorized vehicle production four wheels that are more varied and sophisticated because of the purchasing power of consumers in Indonesia which is increasing every year.
  - 2) For the government/regulator, due to the influence of value added tax, sales tax on luxury goods, motor vehicle tax progressive rates, and these tax incentives have a significant impact on simultaneously on the purchasing power of four-wheeled motorized vehicles, then the government can maintain this to increase tax revenue in Indonesia.
  - 3) For the community, because the value added tax and sales tax on luxury goods have no effect, while motor vehicle tax progressive rates and tax incentives have a positive influence on purchasing power of consumers, then people can reconsider when buying a four-wheeled motor vehicle that is in accordance with the just need.

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