



## Influence of Value Added Tax and Sales Tax on Luxury Goods on Purchase Power Using a Systematic Literature Review (SLR) Approach

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### Abstract

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*Taxes are one of the government's largest sources of funding. The automotive industry is one of the sectors that generates the largest amount of tax. Every vehicle and electronic product is subject to VAT, and those included in the luxury goods category will be subject to PPnBM. The focus of this study is the effect of taxes on consumer purchasing power. For this writing, Systematic Literature Review (SLR) was used; SLR reviews articles in a systematic and planned manner, increasing the depth of examination related to VAT and PPnBM. The research results show that, simultaneously, the variables VAT (X1) and PPnBM (X2) influence consumer purchasing power (Y). VAT (X1) has a significant positive effect on buyers' desire to buy a luxury good. The PPnBM variable (X2) has a significant influence on consumer purchasing power for luxury goods. When the tax imposed is higher, of course, this means that the luxury goods owner will gain social status and prestige. This shows that people have the ability and are willing to pay taxes on luxury goods so that they can be respected for having high-quality products.*

### Keywords:

*PPN, PPnBM, Purchase Power.*

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## INTRODUCTION

The role of taxes is as a source of state financing (budgetary). This shows that taxes have an important role in national development. From year to year, revenue from the tax sector has increased very significantly. One type of tax that contributes to tax revenue is Value Added Tax (VAT) and Sales Tax on Luxury Goods (PPnBM). The role of VAT and PPnBM in supporting tax revenues is very significant. Statistical data shows that the realization of VAT and PPnBM revenues in 2014 amounted to IDR 408.83 trillion, which was 41.5% of amount central tax revenues or equal to 3.7% of Indonesia's amount GDP (BPHN, Laporan Tahunan DJP Tahun 2014).

VAT is a type of indirect tax that is levied on the consumption of goods and/or services. While the imposition of value-added tax (VAT) might occur at various stages of the manufacturing, distribution, and marketing of goods and/or services, the ultimate VAT payer is the end customer. The imposition of Value Added Tax (VAT) at each stage of the production, distribution, and marketing process is a mechanism designed to ensure neutrality. It allows for the offsetting or crediting of VAT paid or collected at earlier stages in the chain, before a good or service is ultimately consumed by the end consumer. Put simply, the set-off is a method used to ensure that value-added tax (VAT) does not result in double taxation by

maintaining neutrality throughout the production, distribution, and marketing processes of goods and/or services. Through this system, the burden of the Value Added Tax (VAT) on the consumption of products and/or services is solely borne by the end customers.

PPnBM, or Pajak Penjualan atas Barang Mewah, is a form of taxation imposed specifically on high-end goods. PPnBM is a government-imposed tax on the purchase of commodities that are classified as luxury items. PPnBM, or LGST (Luxury Goods Sales Tax), is typically incorporated into the selling price of a product and is paid by consumers during the purchase of the goods. PPnBM is an obligatory tax that individuals must pay to the government when making their initial purchase of high-end items. Consequently, the transaction of pre-owned luxury items does not necessitate the involved parties to make PPnBM payments. The luxury products purchased by PKP are subject to PPnBM, which is then considered as Input Tax for the buyer.

By using a Systematic Literature Review (SLR) approach, the objectives of this research is to evaluate the influence of VAT and PPNBM on the purchasing power of vehicle consumers. To achieve this goal, this research collects, synthesizes, and evaluates various findings and techniques that have been used in related literature. By using SLR, this research hopes to provide in-depth insight into the methods used, problems faced, and situations related to research.

Thus, the background of this research provides a strong foundation for the importance of implementing VAT and PPNBM in taxation because it will provide an in-depth understanding of current conditions, methods used, and problems discussed in academic literature and practice.

### **Theoretical Framework**

#### *Systematic Literature Review (SLR)*

*Meaning of SLR.* Systematic Literature Reviews are techniques that are employed to support continuing efforts to collect and evaluate research pertaining to the current topic of interest, as well as existing research approaches (Lusiana and M. Suryani, 2014).

*Objectives of SLR.* The primary objectives of systematic literature review (SLR) research include identifying, assessing, evaluating, and refining all relevant existing research related to specific research themes and intriguing phenomena. SLR is frequently utilized in agenda-setting research, as well as in thesis or dissertation work, and as a means to enhance the execution of research initiatives (Hariyati, 2010).

### **Research Methodology**

#### *Research Object*

The object of this research is the influence of VAT and PPnBM on Purchasing Power. Taking this aspect as an object has the following reasons:

There are real case studies between VAT and purchasing power.

There are real case studies between PPnBM and purchasing power.

#### *Research Methods*

*Research Questions.* Research Questions or research questions are created based on the needs of the chosen topic. These are the research questions in this study:

RQ1. Does the discussion regarding VAT and/or PPnBM come from the 2014-2024 case study?

RQ2. What is meant by VAT and/or PPnBM?

RQ3. Is there an influence between the application of VAT and/or PPnBM on purchasing power?

*Search Process.* The search process is utilized to acquire pertinent sources for addressing research questions (RQ) and other associated references. The search was conducted using the Google Chrome search engine, specifically accessing the websites <https://scholar.google.co.id/> and <https://www.google.com> to gather both main and secondary data.

*Inclusion and Exclusion Criteria.*

This stage is conducted to determine the suitability of the data for use in systematic literature review (SLR) study. Studies are deemed acceptable for selection if they fulfill the following criteria:

1. The data utilized corresponds to the time span between 2014 and 2024.
2. Data was collected from the websites <https://scholar.google.co.id/> and <https://www.google.com>.
3. The data utilized pertains to VAT and PPnBM.

*Quality Assessment.* During SLR research, the data collected will be assessed using the criteria as follows to determine its quality:

QA1. Were any journal papers published between 2014 and 2024?

QA2. Does the journal publication address the topics of VAT and/or PPnBM?

QA3. Does the journal publication discuss the impact of VAT and/or PPnBM on Purchasing Power?

An answer value will be provided for each question above, based on each paper.

1. Y (Yes): for issues and methodologies documented in scholarly articles
2. N (No): for undocumented problems and techniques.

## **RESULTS AND DISCUSSION**

*Search Process Result.*

The search process results presented in Table 1 are categorized based on the journal type to facilitate the identification of the specific data or journal type acquired through the search process.

**Table 1.** Grouping by Journal Table 1. Grouping by Journal

No	Journal Type	Total
1	Journal of Management, Accounting, General Finance and International Economic Issues (Marginal), Volume 2, No. 3, 2023	1
2	Strata Social and Humanities Studies, Vol. 1, No. 2, 2023	1
3	American Journal of Humanities and Social Sciences Research (AJHSSR), Volume-5, Issue-4, 2021	1
4	Economic Research-Ekonomska Istraživanja, Vol. 36, No. 3, 2023	1
5	Budapest International Research and Critics Institute-Journal (BIRCI-Journal), Volume 5, No. 1, 2022	1
6	Jurnal TechnoSocio Ekonomika Universitas Sangga Buana YPKP, Volume 11, 2018	1
7	JAZ: Jurnal Akuntansi Unihaz, Volume 6, 2023	1
8	Jurnal Berkala Ilmiah Efisiensi, Volume 15, No. 05, 2015	1
9	Journal of Accounting and Finance (JAF), Vol.1, No. 1, 2020	1
10	Jurnal Ekonomi Islam Al-Intifaq, Vol. 1, No. 1, Oktober 2021	1
11	Inovator: Jurnal Manajemen, Vol. 11, No. 1, 2022	1
12	Jurnal Ekonomis, Vol. 14, No. 1B, 2021	1
13	Asset: Jurnal Ilmiah Bidang Manajemen dan Bisnis Vol. 4, No. 1, 2021	1
14	Jurnal Akuntansi Integratif, Vol. 8, No. 1, 2022	1
15	Jurnal Akuntansi Dewantara (JAD), Vol. 07 No. 01, 2023	1
16	Proceedings International Conference of Islamic Economics and Business, Vol. 9, 2023	1
17	Proceedings, 83 (67), 2022	1
18	Engineering & Management, Volume 82, 2020	1
19	Jurnal Akuntansi, Perpajakan Dan Auditing, Vol. 3, No. 1, 2022	1
20	JOSAR, Vol. 5 No. 1, 2020	1

#### *Inclusion and Exclusion Criteria Selection Results*

The outcomes of the search procedure will be chosen according to the criteria for inclusion and exclusion. This procedure involves the scanning of data from a total of 20 periodicals. Table 2 displays the results of the quality assessment, indicating whether the data was utilized in this study or not.

#### *Quality Assessment Results*

No.	Authors	Title	Year	QA1	QA2	QA3	Hasil
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1	Mayang Sari, Lesi Hartati, Vhika Meiriasari	The Effect of Consumer Purchasing Power on Value Added Tax (PPN) Implications on Sales Tax on Luxury Goods (PPNBM) (Survey on Electronics Consumers at Informa Elektronik PIM Palembang)	2023	Y	Y	Y	✓
2	Hermanto	The Effect of Value Added Tax and Sales Tax Incentives on Luxury Goods on Consumer Purchasing Power	2023	Y	Y	Y	✓
3	Niken Miftakhul Jannah, Ni Luh Supadmi	The Effect of the Imposition of Value-Added Tax and Sales Tax on Goods Luxury for Consumer Purchasing Power	2021	Y	Y	Y	✓
4	Yu Liua, Limei Caob, Kuan Wan	The Impact of China's VAT Reform Policy on Financial Performance of Listed Companies in China's Cultural Industry	2023	Y	Y	N	✓
5	Bambang Subiyanto, Tiara Pradani, Kumba Digdowiseiso, Nada Virgita	The Effects of Inflation, Exchange Rate, and Import on Value Added Tax and Sales Tax of Luxury Goods	2022	Y	Y	Y	✓
6	Isnan Murdiansyah,	The Imposition of Value Added Tax	2023	Y	Y	Y	✓

	Yona Octiani Lestari	(VAT), Sales Tax on Luxury Goods (PPnBM), and Motor Vehicles Tax (PKB) on Four-Wheel Vehicles Has Effects on Consumers' Purchase Power					
7	Hadining Kusumastuti	The Effectiveness of Implementing Tax Incentives for Sales Tax on Luxury Goods in the Manufacturing Industry during the COVID-19 Pandemic (a Case Study in Indonesia)	2022	Y	Y	N	<input type="checkbox"/>
8	Vierly Ananta Upa	Luxury Car Sales after Taxes Reduction: Indonesian Market Experience	2020	Y	Y	Y	✓
9	Alferdio Haidarputra, Indra Pahala, Indah Muliastari	The Effect of the Number of Taxable Enterprise, Tax Audit, Tax Collection on Value Added Tax Receiving	2022	Y	Y	N	<input type="checkbox"/>
10	Muhammad Fathur, Tenriwaru, Muhammad Abduh	E-Commerce Effect And Value Added Tax (Vat) Policy on Consumer Behavior	2020	Y	Y	N	<input type="checkbox"/>
11	Dr. H. Asep Effendi R, SE., M.Si., PIA.,	Pengaruh Pajak Penjualan Atas Barang Mewah	2018	Y	Y	Y	✓

	CFrA., CRBC., Revita Winda Lestari, SE.	(PPNBM) Terhadap Daya Beli Konsumen Kendaraan Bermotor Roda Dua Pada Samsat Kota Bandung					
12	Dwi Sinta Cahyani, Helmi Herawati, Iwin Arnova	Pengaruh Penaan Pajak Pertambahan Nilai (PPN) Dan Pajak Penjualan Atas Barang Mewah (PPNBM) Terhadap Daya Beli Konsumen Pada Spare Part Alat Berat Di Kota Bengkulu	2023	Y	Y	Y	✓
13	Novia Claudya Pinkan Sambur, Julie J. Sondakh, Harijanto Sabijono	Analisis Pengaruh Pajak Pertambahan Nilai (PPN) Dan Pajak Penjualan Atas Barang Mewah (PPnBM) Terhadap Daya Beli Konsumen Kendaraan Bermotor	2015	Y	Y	Y	✓
14	Nurul Arfiah Habibullah, Mursalim, Muhammad Su'un	Analisis Pengaruh PPn, PPnBM, dan PKB dengan Tarif Progresif Terhadap Daya Beli Konsumen Kendaraan Bermotor Roda Empat Di Makasar.	2020	Y	Y	Y	✓
15	Desy Farina, Revi Candra, Yudi Irawan	Pengaruh Penaan Pajak Pertambahan Nilai (PPN) Terhadap Daya Beli Konsumen	2021	Y	Y	Y	✓

		Barang Elektronik Di Pasar Batusangkar					
16	Soejarwati, Indupurnahayu, Renea Shinta Aminda	Analisa Kompartif Volume Penjualan Kendaraan Baru Sebelum Dan Sesudah Diterapkan Insentif Pajak PPnBM Periode Januari – Mei 2021	2021	Y	Y	Y	✓
17	Fanny Panjaitan, Paul Eduard Sudjiman	Pengaruh Self Assessment System, Pemeriksaan Pajak Dan Penagihan Pajak Terhadap Penerimaan PPN Di Kota Bekasi Selatan	2021	Y	Y	N	<input type="checkbox"/>
18	Elsa Kusuma Indriyani, Imahda Khori Furqon, M. Si.	Analisis Penerapan Pajak Pertambahan Nilai (PPN) Atas Transaksi E-Commerce Pada Platform Marketplace PT. Bukalapak	2021	Y	Y	N	<input type="checkbox"/>
19	Dian Anggraeni, Hasna Mudiarti	Pengaruh Regulasi PPN dan PPnBM Serta Pendapatan Terhadap Minat Beli Kendaraan Bermotor Roda Empat (Mobil) di Indonesia	2022	Y	Y	Y	✓

20	Andre Teguh Santoso, Juli Ratnawati	Pengaruh PPN, PPnBM, dan PKB dengan Tarif Progresif Terhadap Daya Beli Konsumen Kendaraan Bermotor Roda Empat di Kota Semarang	2023	Y	Y	Y	✓
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Symbol description:

✓: This research can be used to support question number 3, namely whether there is a relationship between VAT and/or PPnBM and Purchasing Power.

□: This research cannot be used to support question number 3, namely whether there is a relationship between VAT and PPnBM on Purchasing Power. However, answering questions number 1 and number 2.

*Data Analysis (Data Analysis)*

This stage will address inquiries raised by the Research Question (RQ) and analyze the outcomes of the prevailing techniques and approaches that have arisen between 2014 to 2024.

Discussion of Results.

This section will provide an explanation or answer to the Research Question (RQ).

**RQ1. Does the discussion regarding VAT and/or PPnBM come from the 2014-2024 case study?**

Overall, there were 20 journals that we took from the results of the search process. Of the 20 journals, all discuss VAT and/or PPnBM with case studies in 2014-2024.

**RQ2. What is meant by VAT and/or PPnBM?**

*Value Added Tax (VAT) is a tax imposed on the consumption of goods and/or services that are subject to taxation, as defined by Law No. 18 of 2000 and subsequently modified by Law No. 42 of 2009. This tax is applicable to transactions that take place within the Customs Territory. The Customs Territory pertains to the geographical region of Indonesia. The Sales Tax on Luxury Goods (PPnBM) is a tax imposed on the transfer of taxable goods that are classified as luxury goods. This tax applies to entrepreneurs who produce these luxury goods within the Customs Territory, as well as to the import of such goods. The VAT Law No.18 of 2000, which has been amended by the Value Added Tax Law No. 42 of 2009, provides the legal framework for this tax. (Sari et al, 2023).*

Based on the quotation provided, it can be inferred that VAT is a tax levied on the consumption of goods and services inside the Customs Area. This tax is implemented incrementally at each stage of production and distribution. PPnBM is a tax levied on the acquisition or distribution of high-end commodities.

**RQ3. Is there an influence between the application of VAT and/or PPnBM on purchasing power?**

Upon examining multiple publications, it is evident that there are two distinct perspectives that emerge as a result of the conducted research. Included in the group are:

1. Value Added Tax (VAT) & Luxury Goods Sales Tax (PPnBM) exert a beneficial impact on the ability to buy goods and services. This aligns with various ideas employed in the field of research, wherein consumers perceive that purchasing luxury products confers a distinct sense of 'prestige'. Despite the implementation of VAT and PPnBM, customers will persist in purchasing luxury products.
2. The imposition of Value Added Tax (VAT) & Luxury Goods Sales Tax (PPnBM) has a detrimental impact on the overall purchasing power of individuals. This is due to customers' objections to paying a specific percentage in order to purchase luxury products. Within this particular environment, the studies focus their research findings on the middle-lower socioeconomic class. Meanwhile, the upper-middle class referred to in point number 1 will bear the cost of VAT and PPnBM while maintaining their purchasing power.

## CONCLUSION

Based on the aforementioned statement, it can be inferred that the research findings pertain to a case study conducted between the years 2014 and 2015. VAT is a tax that is applied to purchases made inside the Customs Area. It is implemented in multiple levels across each stage of production and distribution. PPnBM is a tax levied on the acquisition or distribution of high-end goods. There are two perspectives on how Value Added Tax (VAT) and Goods and Services Sales Tax (PPnBM) affect Purchasing Power:

1. Value Added Tax (VAT) & Luxury Goods Sales Tax (PPnBM) have a beneficial impact on the ability to purchase goods and services. This is linked to 'prestige' and the upper-middle class, who are inclined to pay a specific proportion of taxes.
2. Value Added Tax (VAT) & Luxury Goods Sales Tax (PPnBM) exert a detrimental impact on the purchasing power of individuals. This pertains to individuals belonging to the lower-middle class who express opposition towards paying a specific proportion of taxes.

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