

Harmonization of Tax Regulations through the Omnibus Law in Realizing Bali MSME Business Stability



Ida I Dewa Ayu Mas Manik Sastri¹, Luh Kade Datrini², Ni Putu Pertamawati³

^{1,2,3}Faculty of Economics and Business, Warmadewa University, Denpasar

ABSTRACT: The government continues to make efforts regarding the national economic recovery after the COVID-19 pandemic, especially for MSME entrepreneurs. One of them is through *Omnibus law* namely laws that focus on simplifying the number of regulations due to their nature of revising and repealing many laws. Harmonization of the Taxation Law in relation to MSME business includes General Provisions and Tax Procedures, Income Tax and Value Added Tax, with the aim of increasing economic growth and recovery, optimizing state revenues, simplifying rules, justice, certainty laws and improve taxpayer voluntary compliance. The purpose of this study is to provide input to: 1) the Bali Regional Tax Office regarding the recovery of Bali MSME businesses due to the covid pandemic so that taxpayers can recover their businesses. 2) Obtain empirical evidence of the effect of HPP cluster KUP and income tax on the stability of MSMEs in Bali. Novelty research is a touch of tax exemption for MSMEs with a turnover of up to 500 million. The expected finding is that DGT Bali will focus on business recovery and empowering MSMEs. This study uses primary data from interviews with SMEs. The analysis technique was carried out by using triangulation analysis. The results showed that the HPP of the KUP Cluster had an insignificant negative effect on the business stability of MSMEs in Bali, while the HPP of the Income Tax Cluster had a significant negative effect on the business stability of MSMEs.

KEYWORDS: Harmonization of tax regulations, omnibus law, MSME business stability, economic growth.

I. INTRODUCTION

The President complained about the many regulations that Indonesia has. The regulations, amounting to around 42 thousand regulations, include laws, Government Regulations, Presidential Regulations, Ministerial Regulations to Regulations of Governors, Mayors and Regents in the regions. The contents of these rules, there are conflicting rules. The number of regulations slows down the government in making decisions. The President's concern is reasonable, considering that the production of laws and regulations is too partial to regulate (Asher et al., 2015; Poterba, 1993).

As a state of law, laws and regulations are imaged and answer all national problems with the political interests of political parties and politicians in representative institutions (Saputra et al., 2019; Sara & Saputra, 2021). As a legal product, legislation is considered an objective thing because it is made in the process and technical preparation that obeys legal principles by the people's representative institutions (T. T. Le et al., 2019). Legislation is defined as a written regulation that contains legally binding norms in general and is established or stipulated in laws and regulations (Ekayani et al., 2020). The image of the ideality of legislation is still far from reality, providing the essence of legal certainty for the community, laws and regulations in Indonesia often provide legal uncertainty, the impact of which is a lot of overlap, either at the same hierarchical level or with regulations below it. Overlapping rules and legal ambiguity in various laws have become problems that have hindered investment so far. Thus, the Omnibus Law is considered to be a way out to solve this problem. As directed by President Jokowi, the government will make improvements to each priority indicator (Saputra & Anggiriawan, 2021). Therefore, every ministry/institution must immediately resolve the problems and the blocking regulations (Dembereldorj, 2019).

Seeing this, harmonization of the Taxation Law is needed so that micro, small and medium enterprises (MSMEs) who are just starting their business get convenience and relief in tax matters. Bali, as the area most affected by COVID-19, has been deeply felt by former employees, who previously worked with fixed schedules and sufficient income, suddenly had to become micro and small entrepreneurs to enter the business world that had never been occupied before (Ahmad et al., 2020; Piliandani et al., 2020). It is evident that many street vendors have sprung up selling their goods with all the facilities they have. They all lost their

Harmonization of Tax Regulations through the Omnibus Law in Realizing Bali MSME Business Stability

livelihoods and were forced to make a Taxpayer Identification Number (NPWP) to get cheap credit facilities from banks. The effect of having a NPWP is that the MSME must report its income and pay taxes regularly every month regardless of whether the business is profit or loss. Because in the final tax provisions for MSMEs, taxpayers do not have to keep books but only record turnover every month and multiply the turnover by a rate of 0.5% as a tax obligation (Saputra, 2021; Sara et al., 2020).

The target of the harmonization of the taxation law is that MSMEs whose turnover has not reached Rp 500 million per year are exempt from paying taxes. Meanwhile, MSMEs whose turnover is above IDR 500,000,000 are subject to a final income tax of 0.5%. However, not many MSMEs understand the harmonization of this Taxation Law with all the provisions that facilitate and alleviate MSMEs. So it is necessary to research the extent to which MSMEs are aware of and benefit from the government's attention through the Omnibus law and the harmonization of the Taxation Law. Based on the background of the problem, the research problem can be formulated as follows: "How is the role of omnibus law in the harmonization of Tax Regulations to maintain the stability of Bali MSME business". The objectives of this research are 1) Helping the Government, especially the Bali Regional Tax Office to make policies regarding the Omnibus Law and Harmonization of Tax Regulations so that MSMEs in Bali get the maximum benefit in reviving MSME businesses that have been hit by the COVID-19 pandemic. 2) Obtain empirical evidence of the effect of HPP cluster KUP and income tax on the stability of MSMEs in Bali (H. M. Le et al., 2020; N'Guilla Sow et al., 2018).

II. LITERATURE REVIEW

Omnibus law is a law whose substance is to revise and/or revoke many laws. This concept developed in common law countries with Anglo Saxon legal systems such as the United States, Belgium, England and Canada. The concept of omnibus law offers to fix problems caused by too many regulations and overlapping. If the problem is solved in the usual way, it will take quite a long time and cost a lot of money. Not to mention that the process of designing and forming laws and regulations often creates deadlocks or is not in accordance with interests. One of the countries that adopted the omnibus law concept was Serbia in 2002 to regulate the autonomous status of Vojvodina Province (Aral et al., 2012; Y. Tang, 2018; Yousaf et al., 2016).

The objectives of the harmonization of the KUP Cluster Tax Law are:

1. Increase growth and support the achievement of economic recovery
2. Optimizing state revenue
3. Realizing a tax system that is fair and with legal certainty
4. Implement administrative reforms, consolidate tax policies and expand the tax base
5. Improving taxpayer voluntary compliance

The harmonization of the KUP Cluster Taxation Law comes into force as of its promulgation, with the following changes:

1. Use of NIK (Population Identification Number) as an individual NPWP. The integration of the population database with the tax administration system aims to make it easier for individual taxpayers to fulfill their tax rights and obligations for the sake of administrative simplicity and the national interest. The use of NIK as NPWP does not necessarily cause every individual to pay taxes. Tax payments are made if: annual income is above the PTKP limit or gross turnover is above 500 million/year for entrepreneurs who pay 0.5% final PPh (PP-23/2018)
2. Disclosure of the untruth of the SPT during the examination, before the SPHP is issued.
3. Decrease the amount of sanctions at the time of inspection from 100% to 75%
4. Billing for default on installment payments/postponement of underpayment of Annual SPT. In the event that the taxpayer does not carry out the obligation to pay installments or postpone the underpayment of the Annual SPT, it can be billed with the STP
5. The amount of criminal sanctions during legal proceedings. For justice and legal certainty, sanctions are reduced during legal proceedings, this is in line with the Job Creation Law, where sanctions after legal action if the decision confirms the DGT decision, namely: objection 30%, appeal 60% and review 60%
6. Taxpayer's power of attorney, Taxpayer's power of attorney can be exercised by anyone, as long as they meet the requirements of competence in mastering the field of taxation.
7. Appointment of another party as withholding tax/collector. The government may designate other parties (eg providers of electronic transaction facilities) as tax withholders/collectors for transactions involving these other parties. This is a solution for the increasingly dynamic development of economic transactions, including those involving providers of electronic transaction facilities, so that tax collection can be carried out efficiently, simply and effectively.
8. Job Secrets. In the interest of the state, in the context of investigation, prosecution or cooperation with state institutions, other government agencies, legal entities established by law or regulation or other parties, the Minister of Finance is authorized to give written permission to show information about taxpayers.

Harmonization of Tax Regulations through the Omnibus Law in Realizing Bali MSME Business Stability

In the harmonization of the Income Tax Cluster Tax Law, there are several components that have been changed or added, namely:

1. Individual income tax rates
2. Imposition of taxes on nature and or enjoyment
3. The gross turnover limit is not taxed for individual taxpayers. Individual entrepreneurs who calculate PPh with a final rate of 0.5% (PP23/2018) and have a gross turnover of up to IDR 500 million a year are not subject to PPh
4. The rate of corporate income tax from 2022 onwards will be 22%
5. Addition of final income tax object Article 4 paragraph (2). Income in the form of interest or discount on short-term securities traded on the money market is subject to Final Income Tax in accordance with the provisions of Article 4 paragraph (2)
6. Adjustment of depreciation and amortization provisions. Giving the option to the taxpayer can charge permanent building depreciation and amortization of intangible assets that have a useful life of more than 20 years according to the actual useful life based on the taxpayer's books.

Some of the main changes in the VAT Law are:

1. Input VAT which in calculating the VAT payable uses another value DPP, can be credited
2. Basically, the input tax can be credited with the output tax, but for expenditures on the acquisition of BKP or JKP that do not have a direct relationship with business activities, the input tax cannot be credited.
3. Starting April 1, 2022 VAT rate is 11%

III. RESEARCH METHODS

Place and Object of Research, This research was conducted in the Regional Office of the DJP Bali with the object of research being the Role of the Omnibus Law and the Harmonization of Tax Laws in maintaining the stability of MSME business in Bali. Research informants are: people who will provide their opinions and thoughts in solving problems, how to build public awareness to care about the laws that are currently in effect and take advantage of them. The selection of informants is based on the following criteria:

1. The expertise or expertise of a person in the case discussed is the Account Representative of the DGT Bali.
2. Practical experience and focus on a problem, namely a Tax Consultant
3. Personally involved in the focus of the problem, namely MSMEs who receive information about the harmonization of Tax Regulations
4. The authority figure for the case under discussion, namely the Head of Public Relations P2 DJP Bali.
5. Ordinary people who do not know anything about this problem, but also feel the real problem, namely MSMEs who do not know about the harmonization of Tax Regulations.

In terms of testing the effect of Harmonization of Tax Regulations on MSME Business Stability, a sample of 100 respondents was used. The sampling technique used in this study is non-probability sampling in the form of accidental sampling, which is a method of determining the sample by taking respondents who happen to exist or are available in a place according to the research context.

Data collection methods are in-depth interviews and questionnaires, which are given to MSMEs as taxpayers, tax consultants as mediators between DGT and taxpayers, lecturers as parties who provide tax education to prospective taxpayers. Head of P2 Public Relations as the party who assumes the taxation authority in Bali. Furthermore, from the results of the interviews, Focus group discussions (FGD) were conducted, which is a data collection technique that is generally carried out in qualitative research with the aim of finding the meaning of a theme according to the understanding of a group. This technique is used to reveal the meaning of a group based on the results of a discussion centered on a problem. The focus group discussion is to avoid the wrong meaning of a researcher towards the focus of the problem being studied. Model focus group discussion built on the assumptions:

1. Individual limitations are always hidden in ignorance of those personal weaknesses
2. Each group member gives knowledge to each other in group association.
3. Each individual is controlled by another individual so he tries to be the best
4. Subjective weakness lies in individual weaknesses that are difficult to control by the individual concerned
5. Intersubjective always approaches the best truth.

The data analysis technique used in this research is the triangulation analysis technique, which is a combination of interpretive descriptive qualitative: The steps taken are:

1. The required data collection is through interviews, and documentation studies.
2. Data reduction.

Harmonization of Tax Regulations through the Omnibus Law in Realizing Bali MSME Business Stability

3. Interpretation and drawing conclusions.

IV. RESULTS AND OUTCOMES

From the statements conveyed by the informants, the following conditions can be mapped: There are still many taxpayers who have not received information about the Harmonization of Tax Regulations. They still stick to the old rules. In general, HPP has been able to increase state revenue, because the state takes VAT as a weapon to increase state revenue. HPP is already an embodiment of justice in taxation. On the one hand, the government hopes to increase taxpayer compliance and on the other hand, the government has also provided convenience for taxpayers to obtain their rights more easily and cheaper, such as the mechanism for refunding excess taxes which has been continuously improved so that taxpayers can receive their cash flow more quickly and efficiently (Oates, 1972; Park et al., 1996; Priliandani & Saputra, 2019). can be immediately used for business. With a digital system that continues to be developed by the current government for the purpose of providing convenience/simplicity, the application of NIK as a TIN for the expansion of the tax base, shows that the government is very serious about carrying out tax reforms to improve taxpayer compliance and secure state tax revenues (Larasdiputra & Saputra, 2021; Widiastuti et al., 2015). HPP can increase voluntary compliance of taxpayers according to the purpose of the issuance of this law because with legal certainty, convenience, lower rates and focus on expanding the tax base, this will encourage taxpayers to be more obedient because taxpayers feel the principles of justice, simplicity, have been implemented by the government. properly as a commitment to carry out tax reform in a sustainable manner. the regulation is fair and reasonable because the government on the one hand changes the provisions of certain natura/enjoyments which were originally not a potput object into an object but on the other hand the government also changes certain natura/enjoyments that were originally non-deductible expense into deductible expense, so that it is in accordance with the concept of taxability – deductibility (Sawani et al., 2016; T. Tang et al., 2017). As a country whose economic wheel movement is strongly influenced by MSME businesses, these policies/rules have shown that the government is very concerned about & supports the growth and improvement of business competitiveness. From the business side, the reduction in the corporate income tax rate has greatly helped reduce the corporate tax burden and has increased Indonesia's competitiveness in attracting investors to invest in domestic corporations (Gaughan & Javalgi, 2018). Data Description The results of the questionnaire for 100 MSMEs: Based on the statements of 3 key informants, researchers wanted to gain confidence to make more general conclusions, so a survey was conducted to 100 Bali MSME taxpayers, by providing questionnaires and answers. The results of the multiple linear regression test are shown in the following table:

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.100	2.391		5.061	.000
	X1	-.086	.069	-.144	-1.245	.216
	X2	-.142	.052	-.318	-2.756	.007

a. Dependent Variable: ABSU

From the results of the regression test, a regression equation can be formed as follows:

$$Y = -0.144 X1 - 0.318 X2 + e$$

The regression equation contains the following meanings:

- Variable X1 (Harmonization of Tax Regulations for the KUP Cluster) has a beta coefficient of -0.144 with a negative direction, meaning that if the HPP of the KUP cluster is increased, the stability of the Bali MSME business will decrease. Assuming other variables are constant.
- Variable X2 (Harmonization of Tax Regulations for Income Tax Cluster) has a beta coefficient of -0.318 with a negative direction. This means that if the HPP Cluster income tax is increased, the business stability of Bali MSMEs will decrease. Assuming other variables are constant

The explanation of the influence of each variable is as follows:

- The KUP Cluster HPP variable has a significance value of 0.216 > 0.05 which indicates that the KUP Cluster HPP has no significant effect on the business stability of MSMEs in Bali.
- The Income Tax Cluster HPP variable has a significance value of 0.007 < 0.050 indicating that the Income Tax Cluster HPP has a significant effect on the business stability of MSMEs in Bali

Harmonization of Tax Regulations through the Omnibus Law in Realizing Bali MSME Business Stability

The coefficient of determination test is carried out in the study if the independent variable is more than one. This test was conducted to measure how much the independent variable's ability to explain the variation in the dependent variable was.

Determination Analysis Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.818a	0.669	0.662	3.84576
a. Predictors: (Constant), KUP Cluster HPP, Income Tax Cluster HPP				
b. Dependent Variable: MSME business stability				

The magnitude of the influence of the independent variable on the dependent variable is indicated by the total determination value (Adjusted R Square) of 0.662 means that 66.2% of the variation in MSME business stability is influenced by variations in the Harmonization of the KUP Cluster Tax Law, and the Harmonization of Income Tax Cluster Tax Regulations. While the remaining 33.8% is explained by other factors that are not included in the model.

The F test is used to show whether all the independent variables included in the model have a joint effect on the dependent variable. The basis for accepting or rejecting the hypothesis can be seen by comparing Fcount with Ftable, if Fcount > Ftable then Ho is rejected and Ha is accepted (Ghozali, 2016).

F . Test Results

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2901,382	2	1450,691	98.087	0.000b
	Residual	1434,618	99	14,790		
	Total	4336,000	99			
a. Dependent Variable: MSME Business Stability						
b. Predictors: (Constant), KUP Cluster HPP, Income Tax Cluster HPP						

Based on table, where the significance value is 0.000, it means that there is a significant effect on the two variables, namely the HPP KUP cluster and the Income Tax Cluster on the business stability of MSMEs in Bali. From the results of data analysis, discussions can be carried out as follows: The Effect of Harmonization of Tax Regulations on the Cluster General Provisions of Taxation (KUP) on the business stability of Bali MSMEs. The KUP cluster HPP variable has a negative beta coefficient value of -0.144 and a significance value of 0.216 where this significance value is greater than 0.050 indicating that there is no significant effect between KUP cluster HPP and MSME business stability. The more improved and expanded tax regulations, the more confusing MSMEs will be in understanding them. Because not all MSMEs in Bali are literate and care about tax regulations.

The HPP in the KUP cluster has a very broad scope, the government hopes that all taxpayers must understand every existing tax provision, whether the information is obtained through the Directorate General of Taxes or individually or on the website. Unfortunately, not many people, especially MSMEs, can afford to pay tax consultants, so the government's desire to disseminate information through the website and the DGT is not being realized. Even taxpayers are often missed knowing the information, while the rule has a validity period (Forte et al., 2017; Islam et al., 2020; Yasa & Prayudi, 2019).

The omnibus law in the KUP cluster HPP is expected to be able to really simplify the regulations and make it easier for the underprivileged to understand. Due to the fact that every tax regulation issued is definitely followed by various provisions that are confusing for readers who don't really understand the legal language, let alone the calculations become more complicated. The omnibus law in the form of simplification should be a community consumption equivalent to MSMEs. Discuss the rules that are very easy to understand and act on by MSMEs (Malesios et al., 2020; Nestle et al., 2019; Singh et al., 2020).

This variable has a negative beta coefficient value of -0.318 and a significance value of 0.007 where this significance value is smaller than 0.050, this indicates that the harmonization of tax regulations on income tax clusters has a significant effect on economic stability. This is because in this income tax cluster there is a decrease in the imposition of income tax on MSMEs. Even MSMEs with a turnover below 500 million are exempt from paying income tax obligations (Ahmad et al., 2020; Isensee et al., 2020).

This effect is negative, meaning that if the tax percentage is increased later it will reduce the stability of Bali's MSME business. The government is expected to be able to provide these incentives for the next few years considering that Bali's overall

Harmonization of Tax Regulations through the Omnibus Law in Realizing Bali MSME Business Stability

economic growth has not yet recovered. Not only individual MSME taxpayers who get these incentives, it should also be extended to all MSMEs, both business entities and individuals (Sánchez-Infante Hernández et al., 2020; Shabrina et al., 2018). In the omnibus law income tax cluster, it can be accepted by the level of understanding of MSMEs in Bali, so it is not misleading and not detrimental. Because if the income tax has already been paid by MSMEs, but in fact MSMEs are not in debt, it will be difficult for MSMEs to carry out book-entry, because there are no more obligations other than Final PPH (Gunawan et al., 2019).

V. CONCLUSION

The conclusions that can be conveyed in this study in connection with the discussion on the harmonization of tax regulations on the business stability of MSMEs in Bali are as follows: The harmonization of the KUP Cluster Tax Regulations is less socialized to MSME tax payers Harmonization of Tax Regulations The income tax cluster has touched taxpayers. Suggestions, The Directorate General of Taxes should continue to provide socialization conventionally both on roads and strategic places that are often passed by the community. Because socialization through the DGT website media in this era has not been reached by MSMEs in Bali in general, given the lack of interest in MSMEs to read the rules through the website. The provision of incentives in the form of tax exemptions for MSMEs with a turnover of below Rp 500 million should still be applied until the economy is very stable and MSMEs are increasingly able to develop their businesses.

REFERENCES

- 1) Abdul Halim, Ick Rangga Bawono dan Amin Dara.(2016). Perpajakan. Konsep aplikasi, Contoh dan Studi Kasus. Edisi 2. Salemba Empat. Jakarta.
- 2) Agnes Fitryantica (2019), Harmonisasi Peraturan Perundang-undangan di Indonesia melalui konsep Omnibus Law. Jurnal Gema keadilan. Volume 6 edisi 3
- 3) Agus Suntoro (2020) Implementasi pencapaian secara progresif dalam Omnibus law cipta kerja. Jurnal HAM, Volume 12 No 1 tahun 2021
- 4) Ahmad, W. W., Manurung, D. T. H., Saputra, K. A. K., & Mustafa, S. G. (2020). Corporate Social Responsibility And Firm Financial Performance: A Case Of Sme's Sector In Pakistan. *International Journal of Environmental, Sustainability, and Social Science*, 1(2), 62–74.
- 5) Aral, K. D., Güvenir, H. A., Sabuncuoğlu, I., & Akar, A. R. (2012). A prescription fraud detection model. *Computer Methods and Programs in Biomedicine*, 106(1), 37–46. <https://doi.org/10.1016/j.cmpb.2011.09.003>
- 6) Asher, M. G., Bali, A. S., & Chang, Y. K. (2015). Public financial management in Singapore: Key characteristics and prospects. *Singapore Economic Review*, 60(3). <https://doi.org/10.1142/S0217590815500320>
- 7) Aswin Padyanoor (2020) Kebijakan pajak Indonesia menanggapi krisis covid 19. E Jurnal Akuntansi Universitas Airlangga. Vol.30, No 9. September 2020
- 8) Augusty Ferdinant. (2013). Metode Penelitian Manajemen, Pedoman Penelitian untuk Penulisan Skripsi, Tesis dan Disertasi Ilmu Manajemen. Edisi 4.Undip Press.
- 9) Dembereldorj, Z. (2019). The role of civil society organizations in Mongolia. *The Role of Civil Society Organizations in Mongolia, May*. <https://doi.org/10.31124/advance.8832218>
- 10) Ekayani, N. N. S., Sara, I. M., Sariyani, N. K., Jayawarsa, A. A. K., & Saputra, K. A. K. (2020). Implementation of good corporate governance and regulation of the performance of micro financial institutions in village. *Journal of Advanced Research in Dynamical and Control Systems*, 12(7), 1–7. <https://doi.org/10.5373/JARDCS/V12I7/20201977>
- 11) Forte, W., Tucker, J., Matonti, G., & Nicolò, G. (2017). Measuring the Intellectual Capital of Italian listed companies. In *Journal of Intellectual Capital* (Vol. 32, Issue 1). <https://doi.org/10.1515/arbi-2013-0082>
- 12) Gaughan, P. H., & Javalgi, R. (Raj) G. (2018). A framework for analyzing international business and legal ethical standards. *Business Horizons*, 61(6), 813–822. <https://doi.org/10.1016/j.bushor.2018.07.003>
- 13) Ghozali, Imam. 2015. *Aplikasi Analisis Multivariate dengan program SPSS*. Semarang. Badan Penerbit Universitas Diponegoro
- 14) Gunawan, H., Sinaga, B. L., & Sigit Purnomo, W. P. (2019). Assessment of the readiness of micro, small and medium enterprises in using E-money using the unified theory of acceptance and use of technology (UTAUT) method. *Procedia Computer Science*, 161, 316–323. <https://doi.org/10.1016/j.procs.2019.11.129>
- 15) Isensee, C., Teuteberg, F., Griese, K., & Topi, C. (2020). The relationship between organizational culture , sustainability , and digitalization in SMEs : A systematic review. *Journal of Cleaner Production*, 275, 122944. <https://doi.org/10.1016/j.jclepro.2020.122944>
- 16) Islam, A., Rashid, M. H. U., Hossain, S. Z., & Hashmi, R. (2020). Public policies and tax evasion: evidence from SAARC

- countries. *Heliyon*, 6(11), e05449. <https://doi.org/10.1016/j.heliyon.2020.e05449>
- 17) Larasdiputra, G. D., & Saputra, K. A. K. (2021). The Effect Of Tax Amnesty , Compliance Fees , And Tax Sanctions On Individual Taxpayer Compliance. *South East Asia Journal of Contemporary Business, Economics and Law*, 24(2), 84–89.
 - 18) Le, H. M., Nguyen, T. T., & Hoang, T. C. (2020). Organizational culture, management accounting information, innovation capability and firm performance. *Cogent Business and Management*, 7(1). <https://doi.org/10.1080/23311975.2020.1857594>
 - 19) Le, T. T., Nguyen, T. M. A., & Phan, T. T. H. (2019). Environmental Management Accounting and Performance Efficiency in the Vietnamese Construction Material Industry — A Managerial Implication for Sustainable Development. *Sustainability*, 11(5152), 1–32.
 - 20) Malesios, C., Dey, P. K., & Abdelaziz, F. Ben. (2020). Supply chain sustainability performance measurement of small and medium sized enterprises using structural equation modeling. *Annals of Operations Research*, 294(1), 623–653. <https://doi.org/10.1007/s10479-018-3080-z>
 - 21) Manik Sastri IIDAM. (2017) Upaya peningkatan penerimaan pajak pasca tax amnesty pada kanwil DJP Bali, Jurnal Wicaksana Universitas Warmadewa
 - 22) Manik Sastri IIDAM. (2018) Uji kepatuhan wajib pajak sebelum dan setelah dilakukannya tax amnesty pada kanwil DJP Bali, Jurnal Wicaksana Universitas Warmadewa
 - 23) Manik Sastri IIDAM (2019) Pendekatan sosial Kanwil DJP Bali dalam mengurangi Tax Avoidance, Jurnal Wicaksana Universitas Warmadewa
 - 24) Manik Sastri, IIDAM (2020) Komitmen DJP membangun kepercayaan masyarakat dalam upaya pencapaian target penerimaan pajak, proceeding Wicaksana Univ. Warmadewa
 - 25) Manik Sastri, IIDAM (2021) Peranan Insentif Pajak di masa Pandemi Covid-19 dalam menstimulus Pertumbuhan usaha pada Kanwil DJP Bali. *International Journal of Environmental Sustainability and social science*. Vol 2 No 2
 - 26) N’Guilla Sow, A., Basiruddin, R., Mohammad, J., & Abdul Rasid, S. Z. (2018). Fraud prevention in Malaysian small and medium enterprises (SMEs). *Journal of Financial Crime*, 25(2). <https://doi.org/10.1108/JFC-05-2017-0049>
 - 27) Nestle, V., Täube, F. A., Heidenreich, S., & Bogers, M. (2019). Technological Forecasting & Social Change Establishing open innovation culture in cluster initiatives : The role of trust and information asymmetry. *Technological Forecasting & Social Change*, 146, 563–572. <https://doi.org/10.1016/j.techfore.2018.06.022>
 - 28) Oates, W. E. (1972). Fiscal Decentralization and Economic Development. *National Tax Journal*, 46.
 - 29) Park, A., Rozelle, S., Wong, C., & Ren, C. (1996). Distributional Consequences of Reforming Local Public Finance in China. *The China Quarterly*, 147(5), 751–778. <https://doi.org/10.1017/s030574100005178x>
 - 30) Poterba, J. M. (1993). Global Warming Policy: A Public Finance Perspective. *Journal of Economic Perspectives*, 7(4), 47–63. <https://doi.org/10.1257/jep.7.4.47>
 - 31) Priliandani, N. M. I., Pradnyanasari, P. D., & Saputra, K. A. K. (2020). Pengaruh Persepsi dan Pengetahuan Akuntansi Pelaku Usaha Mikro Kecil dan Menengah Terhadap Penggunaan Informasi Akuntansi. *Jurnal Akuntansi, Ekonomi Dan Manajemen Bisnis*, 8(1), 67–73. <https://doi.org/10.32477/jrm.v6i1.29>
 - 32) Priliandani, N. M. I., & Saputra, K. A. K. (2019). Pengaruh Norma Subjektif Dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Hotel Dan Restoran. *Krisna: Kumpulan Riset Akuntansi*, 11(1), 13–25.
 - 33) Republic of Indonesia. UU no. 6 of 1983 concerning General Provisions and Tax Procedures as amended by Law no. 16 of 2009 (KUP Law)
 - 34) Republic of Indonesia. Law No. 16 of 2016 concerning Tax Amnesty (Tax Amnesty)
 - 35) Republic of Indonesia, Law no. 11 of 2020 concerning Job Creation.
 - 36) Republic of Indonesia, Law No. 7 of 2021 concerning Harmonization of Tax Regulations
 - 37) Sánchez-Infante Hernández, J. P., Yañez-Araque, B., & Moreno-García, J. (2020). Moderating effect of firm size on the influence of corporate social responsibility in the economic performance of micro-, small- and medium-sized enterprises. *Technological Forecasting and Social Change*, 151(June). <https://doi.org/10.1016/j.techfore.2019.119774>
 - 38) Saputra, K.A.K. (2021). the Effect of Sound Governance and Public Finance Management on the Performance of Local Governments. *Russian Journal of Agricultural and Socio-Economic Sciences (RJOAS)*, 10(118), 32–43. <https://doi.org/10.18551/rjoas.2021-10.04>
 - 39) Saputra, K. A. K., & Anggiriawan, P. B. (2021). Accounting, Auditing And Corruption In Kautilya’s Arthashastra Perspective And Psychogenetic Hindu: A Theoretical Review. *South East Asia Journal of Contemporary Business, Economics and Law*, 24(2), 67–72.
 - 40) Saputra, K. A. K., Jayawarsa, A. A. K., & Atmadja, A. T. (2019). Resurrection as a fading implication of accountability in

Harmonization of Tax Regulations through the Omnibus Law in Realizing Bali MSME Business Stability

financial management for village credit institution. *International Journal of Business, Economics and Law*, 19(5), 258–268.

- 41) Sara, I. M., & Saputra, K. A. K. (2021). Socialization of the implementation of good village governance and sustainability village credit institutions: Community service in Pejeng Village, Tampaksiring district, Gianyar Regency, Bali. *International Journal of Business, Economics and Law*, 24(4), 58–65. <https://www.ijbel.com/wp-content/uploads/2021/06/IJBEL24-726.pdf>
- 42) Sara, I. M., Saputra, K. A. K., & Jayawarsa, A. A. K. (2020). Regulatory Impact Assessment Analysis In Traditional Village Regulations As Strengthening Culture In Bali. *International Journal of Environmental, Sustainability, and Social Sciences*, 1(3), 16–23.
- 43) Sawani, Y., Abdillah, A., Rahmat, M., Noyem, J. A., & Sirat, Z. (2016). Employer's Satisfaction on Accounting Service Performance: A Case of Public University Internship Program. *Procedia - Social and Behavioral Sciences*, 224(August 2015), 347–352. <https://doi.org/10.1016/j.sbspro.2016.05.386>
- 44) Shabrina, Z., Yuliati, L. N., & Simanjuntak, M. (2018). The Effects Of Religiosity , Pricing And Corporate Image On The Attitude And The Intention To Use Sharia Micro Financing. *Indonesian Journal of Business and Entrepreneurship*, 4(2), 197–206.
- 45) Singh, S. K., Giudice, M. Del, Chierici, R., & Graziano, D. (2020). Technological Forecasting & Social Change Green innovation and environmental performance : The role of green transformational leadership and green human resource management. *Technological Forecasting & Social Change*, 150(May 2019), 119762. <https://doi.org/10.1016/j.techfore.2019.119762>
- 46) Tang, T., Mo, P. L. L., & Chan, K. H. (2017). Tax collector or tax avoider? An investigation of intergovernmental agency conflicts. *Accounting Review*, 92(2), 247–270. <https://doi.org/10.2308/accr-51526>
- 47) Tang, Y. (2018). When does competition mitigate agency problems? *Journal of Corporate Finance*, 51(2017), 258–274. <https://doi.org/10.1016/j.jcorpfin.2018.06.004>
- 48) Widiastuti, N. P. E., Sukoharsono, E. G., Irianto, G., & Baridwan, Z. (2015). The Concept of Gratitude from the SMEs Owners in Bali to Address the Income Tax Evasion. *Procedia - Social and Behavioral Sciences*, 211, 761–767. <https://doi.org/10.1016/j.sbspro.2015.11.101>
- 49) Yasa, I. N. P., & Prayudi, M. A. (2019). Nilai-nilai etika berbasis kearifan lokal dan perilaku kepatuhan perpajakan. *Jurnal Ekonomi Dan Bisnis*, 22(2), 361–390. <https://doi.org/10.24914/jeb.v22i2.2527>
- 50) Yousaf, M., Ihsan, F., & Ellahi, A. (2016). Exploring the impact of good governance on citizens' trust in Pakistan. *Government Information Quarterly*, 33(1), 200–209. <https://doi.org/10.1016/j.giq.2015.06.001>



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.