

## CHAPTER 5

### CONCLUSION, LIMITATION AND RECOMMENDATION

#### A. CONCLUSION

Based on the research conducted by the author based on the legal development theory regarding comparison of electric vehicle law between Indonesia and Australia, there are some conclusions that can be drawn from the discussion previously discussed in the previous chapter, those conclusions are:

1. Law regarding vehicle can be separated into two kind, the first is the law regarding the regulation of the vehicle itself and the second is the law that related to the taxation of the vehicle.

The rules are being regulated by many laws those are:

- a) Law No 22 Year 2009 About Traffic And Road Transportation
- b) Government Regulations No 55 Year 2012 About Vehicle
- c) Regulation Of The Minister Of Transportation No 33 Year 2018 About Testing Of Motor Vehicle Type

These law cover everthing regarding the rules and regulation that needed to be followed before a vehicle can enter Indonesian market. The regulation side of the law properly recognised the existence of electric vehicle and explain the definition of electric vehicle in its article.

For the next part is taxation of vehicle, in indonesia the taxation of vehicle is by :

- a) Law No 28 Year 2009 About Tax And Region Levy
- b) Government Regulation Number 41 Year 2013 And Its Revision In Government Regulation Number 22 Year 2014 About Luxury Tax-Based Goods In The Form Of Motorized Vehicles That Are Imposed By Sales Tax On Luxury Goods

The first law, Law no 28 year 2009 about tax and region levy covers the motor vehicle tax that need to be paid anually and Customs for transferring names of motorized vehicles. Both have to be paid to the provincial government.

The second law regarding luxury goods in the form of motorized vehicle is another form of tax that need to be paid based on the attribute of a vehicle. Those attribute are:

- a) Type of vehicle
- b) Engine size
- c) Fuel type
- d) Number of drive axle
- e) Engine type

This regulation taxed vehicle from the rate of 0% to 125 % based on the terms mentioned above. Because of the rate in this regulation aimed at vehicle that have a fuel or fossil fuel based motorized vehicle, there are no mention about electric vehicle in this regulation. Therefore if based on the current law, it is not possible for electric car to be taxed simply because there are no regulation that permits it. but in reality, there are electric vehicle running on Indonesian road that tax already been just like any other vehicle. This vehicle considered a 3000cc vehicle therefore imposed a 40% rate for the luxury goods tax.

2. Regarding comparison of electric vehicle law between Indonesia and Australia there are similarities found, those are:
  1. Regarding Vehicle safety requirement, both countries set the rule and regulation that needed to be passed before a vehicle can enter their market
  2. Regarding electric vehicle testing, both Indonesia and Australia perform a test through a operation procedure that is put on a written law.
  3. Regarding Electric vehicle in law, both country have a law that mentioned and recognised that electric vehicle is different than fuel fossil motorized vehicle.

4. Regarding taxation. Both countries have a annual motorized vehicle tax and luxury vehicle tax

There are also some differences regarding the electric vehicle law in Indonesia and Australia, those are:

- a) Regarding Vehicle safety requirement, the requirements is a little different because there are different factors in both countries like climate factors
  - b) Regarding electric vehicle testing, Indonesia have a special section in its law to perform electric vehicle testing that are different than testing other vehicle. while Australia using the same rule that are used for testing every vehicle.
  - c) Regarding Electric vehicle in law, there are no differences found.
  - d) Regarding taxation of electric vehicle, Indonesia have a more detailed luxury tax law and there are no mention regarding electric vehicle. While Australia have more simple law that are only based on the vehicle price.
3. Regarding Law Supremacy, Law supremacy for vehicle law can be separated into two part for both Indonesian law and Australian law. Law for the regulation and law for the taxation, Indonesia use 1. Law No 22 Year 2009 About Traffic And Road Transportation for its vehicle

regulation and Government Regulation Number 41 Year 2013 And Its Revision In Government Regulation Number 22 Year 2014 About Luxury Tax-Based Goods In The Form Of Motorized Vehicles That Are Imposed By Sales Tax On Luxury Goods for vehicle taxation. Australian law use Motor Vehicle Standards Act 1989 for its vehicle regulation and Australia Luxury car tax for its taxation.

## **B. LIMITATION**

The author faced some limitation while conducting this research, particularly because:

1. The limitation because there is a lack of physical books and research that the author can obtained that are related to this research. Author mainly relies on the web source regarding the topic of this research for material source and to gain further knowledge about this topic.
2. Lack of data that are needed regarding electric vehicle in general.

For australian law, the author merely relies on Department of infrastructure website, australian taxation office website and australian legislation website.

## **C. RECOMMENDATION**

After performing comparison about electric vehicle law between Indonesia and Australia, the author gives some recommendation regarding the title of this research, as follows:

1. Because there is no law that specifically regulates electric vehicle taxation, hopefully Indonesian government do not generalized by using the same law, in other words they have to make another specific regulation regarding electric vehicle law.
2. Regarding the similarities and differences, hopefully that there are improvement regarding vehicle law in general and electric vehicle law specifically.
3. Regarding supremacy law, because vehicle in general are regulated by more than one law hopefully that the Indonesian government can synchronize between related law like vehicle law and its taxation so there will be no legal vacuum.