

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),