

ABSTRACT

This study on determination of taxable object in a regulation generally accepted in Indonesia is designed to answer issues in line with the criteria used in determination of taxable object, legal principle of determination of taxable object in emergency regulation, governmental regulation as a regulation substitute, delegation of determination of taxable object, as well as legal principle in delegation of determination of taxable object. Discussion of these issues are focused on three legal science level, namely legal dogmatic level, legal theory, and legal philosophy using two approaches including statute approach, and historical approach.

Determination of taxable object is constrained by legal principle and regulation applicable validly as a protection instrument toward the human rights. Therefore, the determination of taxable object in regulation as an actualization of the government policy is basic on the legal and economic aspects. Given these facts, then determination of taxable object is originally intended to meet tax function, incorporating a budget, regulation, and redistribution arrangements.

The determination of taxable object is not only built on an ideological (National Ideology, *Pancasila*), constitutional (Constitution 1945), and juridical foundations (regulation) but also on economic, sociological and legal grounds.

The determination of taxable object under the regulation must satisfy some criteria, including: (1) it must have an economical value, (2) it doesn't bring about some negative consequences on the economy, (3) it doesn't reduce community's purchasing power, (4) it doesn't contravene public interest, (5) it doesn't contravene sense of social justice, (6) due to any reason (in associated with legal action, legal affairs, and legal condition), (7) sufficient of potential resources, and (8) continuation of life environment.

Delegation of determination of taxable object in the terms government regulation, presidential decree, and/or in terms of ministerial regulation is not justified agree with legal principle (consensus principle, legality principle, and protection of the human rights).

Key words : Determination of taxable object
Legal principle of determination of taxable object
Criteria of determination of taxable object
Delegation of determination of taxable object