

LARGE-SCALE SOCIAL RESTRICTIONS AND NATIONAL ECONOMIC RECOVERY DURING THE COVID-19 PANDEMIC: LAWS AND REGULATIONS IMPLEMENTATION STRATEGY

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Abstrak. *This study aims to determine the Government's strategy in making regulations related to health problems and economic problems for the community. In addition, this study also wants to know the impact of Makassar Municipality's strategy in implementing regulations to increase the productivity and competitiveness of the community and business actors during the Covid-19 pandemic. This study uses two types of research: normative research and empirical research. In-depth interviews, literature review, and documentation are data collection techniques used in this research. The data that has been collected is then processed and analyzed using qualitative descriptive analysis techniques. The results show that the Government's priority in dealing with the Covid-19 problem is establishing Government Regulation No. 21 of 2020 to address national health issues. Meanwhile, the Government's priority in dealing with community economic problems is establishing Law No. 7 of 2021. In this case, the Government relaxes VAT payments and SPT reporting to individuals and business actors. Furthermore, the impact of the Mayoral Regulation of Makassar Municipality No. 51 of 2020 is the decline in people's economic income during the Covid-19 pandemic. However, with the Mayoral Regulation of Makassar Municipality No. 51 of 2020, people can still carry out economic activities by complying with health protocols. Therefore, it is recommended that the people of Makassar Municipal continue to carry out economic activities by complying with health protocols even though they are currently entering the new normal period. In addition, business actors who have received relaxation of VAT payments and SPT reporting and their businesses have reached a stable condition to fulfill their obligations again by paying taxes. Paying taxes is a form of community participation in national development.*

Keywords:
*Economy;
Laws and Regulations;
PSBB;
Strategy.*

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INTRODUCTION

One of the roles of the Government is to establish and implement regulations whose primary purpose is for the welfare of its people.¹ In addition, regulations function as regulators of legal relations between the Government and the community or between people. It cannot be denied that legal conflicts can occur between the Government and the community or between people.² On the other hand, the law is binding and coercive to limit individual action. Moreover, regulations have an expansive reach and scope for community activities. Therefore, every regulation must have a legal principle to resolve conflicts efficiently. Principles can be interpreted as the basis of action. In this case, it can be known who is the perpetrator of the violation and the victim.

Because welfare is the desired condition regarding the quality of human life both physically and spiritually, society's welfare can not be separated from the fulfillment of daily needs.³ In this case, it is based on individual economic adequacy and is supported by a stable national economic situation.⁴ Therefore, the strategy will determine the fulfillment or achievement of the welfare. A strategy is a step or method taken by a person, legal entity, or even a government agency if a problem occurs or wants to solve future problems. One of the most fundamental problems in many people's lives is the Corona Virus Disease 2019 (Covid-19) pandemic. Covid-19 began to spread to Indonesia starting from March 2020 until now.⁵

The Covid-19 pandemic is not only a health problem but affects almost all aspects of human life. The Government has tried to suppress the spread of Covid-19 by establishing several regulations so that people can return to their normal activities.⁶ On the other hand, the regulations implemented by the Government are inversely proportional to the economic conditions of the people. In this case, several government regulations limit community activities. The spread of Covid-19 is strongly influenced by physical contact interactions or direct contact between humans. The Government considers that setting limits on community activities can break the chain of the spread of Covid-19. The Covid-19 pandemic has placed the Government in a dilemma in this situation. On the one hand, the Government must ensure the health of its people by minimizing the spread of Covid-19. On the other hand, the Government must ensure

¹Abubakar, R. W. A. (2021). Analisis Kebijakan Pemerintah Jawa Barat di Masa Pandemi Covid-19 dalam Perspektif Ekonomi. *Aksyana: Jurnal Akuntansi dan Keuangan Islam*, 1(1), p. 107

²Firdaus, S. A., et al. (2020). Strategi UMKM untuk Meningkatkan Perekonomian selama Pandemi Covid-19 pada saat New Normal. *Oeconomicus Journal of Economics*, 5(1), p. 47.

³Utama, A. S. (2020). Pemanfaatan program CSR Perusahaan untuk Pemberdayaan Perekonomian Masyarakat Kabupaten Pelalawan di Masa Pandemi Covid-19. *UNRI Conference Series: Community Engagement*, 2, p. 78.

⁴Sabariman, H. & Susanti, A. (2021). Kerentanan Sosial Ekonomi dan Resiliensi Keluarga Petani Miskin Selama Pandemi Covid-19: Kasus dari Madura. *Brawijaya Journal of Social Science*, 1(1), pp. 8-9.

⁵Ulya, H. N. m. (2020). Alternatif Strategi Penanganan Dampak Ekonomi Covid-19 Pemerintah Daerah Jawa Timur pada Kawasan Agropolitan. *El Barka: Journal of Islamic Economics and Business*, 3(1), pp. 82-83.

⁶Rakia, A. S. R. S. (2021). Perkembangan dan Urgensi Instrumen Hukum Administrasi Pasca Penetapan Undang-Undang Nomor 2 Tahun 2020 pada Masa Pandemi Covid-19. *SIGn Jurnal Hukum*, 2(2), p. 170.

the survival of its people through economic activities. In the end, the rate of economic growth slowed down and declined.⁷

Apart from the dilemmatic situation, the Government has made policies and regulations. The initial action taken by the Government was to direct the Indonesian embassy located in China. In this case, all employees and officials of the Indonesian embassy must pay special attention to Indonesian citizens who live in Wuhan. In addition, the Local Government, one of which is Makassar Municipality, also makes policies and regulations related to the Covid-19 pandemic. The initial action taken by Makassar Municipality was to alert all government hospitals and most private hospitals. In addition, Makassar Municipality also alerts airports and ports by providing body temperature detectors to officers. As for the economy, Makassar Municipality also makes and implements regulations so that the community and business actors remain productive and competitive during the Covid-19 pandemic.

Based on the description above, this study aims to determine the Government's strategy in making regulations related to health problems and economic problems for the community. In addition, this study also wants to know the impact of Makassar Municipality's strategy in implementing regulations to increase the productivity and competitiveness of the community and business actors during the Covid-19 pandemic.

METHOD

This study uses two types of research: normative research and empirical research. Normative legal research is legal research that examines law in the sense of laws and regulations and includes broader aspects, namely something that can be traced through library materials and documentation.⁸ At the same time, empirical legal research looks at law in its social context,⁹ particularly related to the impact of government regulations on health problems and economic problems for the community. This research was conducted in several restaurants in Makassar City, one of which is a Pizza Hut restaurant located on Pengayoman Street. The types and sources of data used in this study are as follows:

1. Primary data, namely data obtained directly from informants based on purposive sampling.
2. Secondary data, namely data obtained from tracing legal materials, including laws and regulations, scientific journals, legal encyclopedias, and texts or official publications.

⁷Sa'diyah, D. F., *et al.* (2021). Dampak Pandemi Covid-19 terhadap Perekonomian dalam Tinjauan Sektor Perdagangan dan Pariwisata Kabupaten Nganjuk (Deskriptif Analisis Sektor Perdagangan). *Jurnal Dinamika Ekonomi Syariah*, 8(1), pp. 8-9.

⁸Qamar, N. & Rezah, F. S. (2020). *Metode Penelitian Hukum: Doktrinal dan Non-Doktrinal*. Makassar: CV. Social Politic Genius (SIGn), pp. 47-48.

⁹Qamar, N. (2021). Theory Position in the Structure of Legal Science. *SIGn Jurnal Hukum*, 3(1), p. 53.

In-depth interviews, literature review, and documentation are data collection techniques used in this research. The data that has been collected is then processed and analyzed using qualitative descriptive analysis techniques. In this case, describe the data to make a clear conclusion.

RESULTS AND DISCUSSION

A. The Condition of the National Economy and the Direction of the Government's Policies at the Beginning of the Covid-19 Pandemic

Countries affected by the Covid-19 virus worldwide, such as America, Spain, and Italy, are experiencing a deteriorating economic situation and condition.¹⁰ As a credible world institution, the International Monetary Fund (IMF) predicts that there has been a weakening of the world economy. The IMF stated that the global economy would grow minus 3%.¹¹

In early March 2020, which coincided with the entry of the Covid-19 virus in Indonesia, Indonesia's economic conditions were in an improving condition. The Minister of Finance explained that the State Revenue in March 2020 grew positively. However, the Government remains vigilant about the impact of the pandemic in the coming months. This attitude occurred because the Government considered that the Covid-19 virus would spread in Indonesia in the second week of March 2020.¹²

The Minister of Finance revealed that state revenues and grants at the end of the first quarter of 2020 had reached IDR 375.95 trillion. The achievement of the state's income grew by 7.75%, much better than the growth in February of minus 0.5%.¹³ In addition, state income is also quite good when reflected on the previous year. State revenue in March grew 7.75% compared to the previous year, which grew 4.46%.¹⁴ This condition shows the support of various state revenue sources to strengthen the State Revenue and Expenditure Budget amid economic pressure due to the Covid-19 pandemic. Realization of State Revenue sourced from Tax and Non-Tax State Revenue has reached IDR 279.89 trillion and IDR 95.99 trillion, respectively.¹⁵ Meanwhile, the realization of grants in the same period only reached IDR 0.08 trillion.¹⁶ Tax and Non-Tax State Revenue grew by 0.43% and

¹⁰Junaedi, D., et al. (2021). Dampak Pandemi Covid-19 terhadap Stabilitas Moneter Indonesia. *Al-Kharaj: Jurnal Ekonomi, Keuangan dan Bisnis Syariah*, 3(1), p. 24.

¹¹Arianto, B. (2020). Dampak Pandemi Covid-19 terhadap Perekonomian Dunia. *Jurnal Ekonomi Perjuangan (JUMPER)*, 2(2), pp. 113-114.

¹²Sukur, M. H., et al. (2020). Penanganan Pelayanan Kesehatan di Masa Pandemi Covid-19 dalam Perspektif Hukum Kesehatan. *Inicio Legis: Jurnal Hukum*, 1(1), p. 4.

¹³Editorial. (2020). *APBN Kita: Kinerja dan Fakta* (April 2020 Edition). Jakarta: Kementerian Keuangan Republik Indonesia, p. 37.

¹⁴Administrator. (2020b, 17 April). Pendapatan Negara Masih Mampu Tumbuh Positif Akhir Triwulan I Namun Tekanan di Depan Harus Diwaspadai. *Manajemen Pengawasan PNBK, Kementerian Keuangan RI*. Retrieved at the date of Mei 24, 2021.

¹⁵*Ibid.*

¹⁶*Ibid.*

37%, respectively. Meanwhile, overall growth in the tax revenue component until March 2020 came from taxes on household consumption. However, tax revenues have begun to be overshadowed by pressure due to the weakening trend in the manufacturing industry and international trade activity and weakening economic activity due to the spread of Covid-19.

Along with the establishment of Government Regulation of the Republic of Indonesia Number 21 of 2020 on Large-Scale Social Restrictions to Accelerate the Handling of Corona Virus Disease 2019 (Covid-19) (hereinafter referred to as Government Regulation No. 21 of 2020) and a series of other regulations related to Work From Home (WFH) for the Government and the private sector, there was also a slowdown in business activities. This regulation finally impacted April 2020, when there was a decline in domestic income, thereby suppressing the domestic value-added tax (VAT). This condition continued and contracted further in May, considering that most of the Local Governments had implemented Large-Scale Social Restrictions (PSBB). In line with the implementation of WFH and PSBB, the Government established the National Economic Recovery Program for business actors. Article 1 point 1 of Government Regulation of the Republic of Indonesia Number 23 of 2020 on Implementation of the National Economic Recovery Program to Support the State Finance Policy for the Handling of Corona Virus Disease 2019 (Covid-19) and/or in the Framework of Dealing with Threats Endangering National Economy and/or Financial System Stability and Rescuing the National Economy (hereinafter referred to as Government Regulation No. 23 of 2020), explains that:

“The National Economic Recovery Program hereinafter referred to as the PEN Program, is a series of activities to recover the national economy, part of the state financial policy, implemented by the Government to accelerate the handling of Corona Virus Disease 2019 (Covid-19) and/or in the framework of dealing with threats endangering the national economy and/or financial system stability and rescuing the national economy”

Not a few MSMEs whose businesses have been affected by Covid-19 have started to rise and exist again after receiving assistance from the PEN Program. The realization of the PEN program expenditure for the cooperative and MSME sector until July 16, 2020, reached IDR 10.24 trillion.¹⁷ This realization increased to 8.3% from the previous 6.82% on July 9, 2020.¹⁸ The total budget ceiling for the PEN program for the cooperative and MSME sector reached IDR 123.46 trillion.¹⁹

¹⁷Administrator. (2020, 16 July). Debitur Kur Mikro Mulai Merasakan Manfaat Program PEN. *Kementerian Koperasi dan UKM RI*. Retrieved at the date of Mei 24, 2021.

¹⁸Santia, T. (2020, 17 July). Kucuran PEN KUKM Capai Rp 10,24 Triliun per 16 Juli 2020. *Liputan 6*. Retrieved at the date of Mei 24, 2021.

¹⁹Administrator. (2020, 15 October). Satgas PEN Siapkan Implementasi Program Baru. *Kementerian Komunikasi dan Informatika RI*. Retrieved at the date of Mei 24, 2021.

Apart from Government Regulation No. 23 of 2020, the Government established Law of the Republic of Indonesia Number 7 of 2021 on Harmonization of Tax Regulations (hereinafter referred to as Law No. 7 of 2021). Article 2 point 3 of Law No. 7 of 2021 amending Article 13 section (1) and section (3) of Law of the Republic of Indonesia Number 16 of 2009 on the Enactment of Government Regulation in Lieu of Law Number 5 of 2008 on the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures Into Law (hereinafter referred to as Law No. 16 of 2009). Therefore, Article 13 section (1) point d of Law No. 16 of 2009 regulates that:

“The Director General of Taxes can issue a Tax Assessment Letter of Underpayment within a period of 5 (five) years after the time the tax is due or the end of the Tax Period, Tax Year Part, or Tax Year after an audit is carried out in the event that there is an obligation as referred to in Article 28 or Article 29 which are not fulfilled so that the amount of tax payable cannot be known”

Article 29 section (1) of Law No. 16 of 2009 regulates that:

“The Director General of Taxes is authorized to conduct audits to test compliance with the fulfillment of the tax obligations of taxpayers and for other purposes in the context of implementing the provisions of tax laws and regulations.”

From the above provisions, it can be understood that the Government issued a policy in the form of relaxation of VAT payments and reporting of Annual Notification Letters (SPT) to individuals. In this case, the effect on the realization of individual VAT 29 receipts is not optimal.²⁰

Furthermore, the acceptance of Customs and Excise in nominal terms is still mainly supported by Excise and Import Duty receipts. Customs and Excise revenue grew by 23.60%, mainly from Excise’s revenue growth, which was recorded at 36.50%.²¹ On the other hand, the realization of Export Duty receipts, the cumulative growth of which is still negative 32.56%.²² The contraction in international trade tax growth occurred due to decreased import volume, decreased commodity prices, and a slowdown in raw goods export activity due to the Covid-19 outbreak in various countries.²³ Realization of Non-Tax State Revenue up to quarter I of 2020 grew positively by 36.80% compared to the same period in 2019 (IDR 70.16 trillion).²⁴ This quarter’s realization came mainly from Non-Tax State Revenue of oil and gas SDA, which was recorded at IDR 28.64 trillion (22.5% of the 2020 State Budget) or grew by 7.42%.²⁵ Non-Tax Revenue State non-oil and gas revenue until

²⁰Administrator. (2020a, 17 April). Pemerintah Waspadakan Dampak Pandemi Covid-19 terhadap Ekonomi Indonesia. *Kementerian Keuangan RI*. Retrieved at the date of Mei 24, 2021.

²¹Editorial. (2020). *Op. Cit.*, p. 8.

²²*Ibid.*, pp. 8-9.

²³Arianto, B. (2020). *Ibid.*, p. 114.

²⁴Editorial. (2020). *Op. Cit.*, p. 49.

²⁵*Ibid.*, pp. 49-51.

the end of March decreased by 22.41%.²⁶ Meanwhile, the revenue achievement of the separated State Assets until March 2020 showed a growth of 907,314.82% compared to the same period in 2019.²⁷ Likewise, the revenue of the Public Service Agency until March 2020 recorded a positive growth of 37.17% compared to the same period in 2019, namely from IDR 9.38 trillion to IDR 12.87 trillion.²⁸

Realization of state spending up to March 2020 grew by 6.58% from the previous year.²⁹ In more detail, the Government's realization of capital expenditures is IDR 11.95 trillion, and social assistance is IDR 47.17 trillion.³⁰ The realization of capital expenditures until March 2020 increased by 32.06%, while the realization of social assistance increased by 27.61% compared to the previous year.³¹ This condition is an effort by the Government to implement social safety net programs. The increase in spending realization reflects the Government's commitment to accelerate productive spending and improve services, including protecting the poor and vulnerable.

Furthermore, the State Expenditure includes the realization of Government Expenditure and the realization of Transfer to the Regions and Village Funds (TKDD). TKDD realization until March 2020 reached IDR 174.50 trillion.³² The realization of the TKDD was lower by around IDR 16.82 trillion or 8.79% compared to the same period in 2019.³³ In general, this condition was caused by the non-optimal distribution of TKDD funds until the first Quarter of 2020. In addition, there is a strengthening of policies related to fulfilling the requirements for the distribution of TKDD. In more detail, the realization of TKDD includes Transfers to the Regions (TKD) of IDR 167.30 trillion and Village Funds of IDR 7.20 trillion.³⁴ The realization of TKD until March 2020 was IDR 13.94 trillion lower or around 7.69% compared to the realization of TKD in the same period in 2019.³⁵ The low realization of TKD was mainly due to:³⁶

- a. The realization of the Revenue Sharing Fund was only around 38.39% compared to the same period in the previous year.
- b. The realization of the General Allocation Fund (DAU) was only around 6.10% compared to the same period in the previous year. This condition is mainly due to the distribution of performance-based DAU. The distribution can only be

²⁶*Ibid.*, p. 51.

²⁷*Ibid.*, pp. 51-52.

²⁸*Ibid.*, p. 52.

²⁹*Ibid.*, p. 55.

³⁰*Ibid.*, pp. 9-10.

³¹*Ibid.*

³²*Ibid.*, p. 63.

³³*Ibid.*, p. 10.

³⁴*Ibid.*

³⁵Rohman, Y. & Desfitriady, D. (2021). Kebijakan Pembatasan Sosial Berskala Besar (PSBB): Antara Keharusan dan Keengganan dari Sudut Pandang Aspek Keuangan (APBD/APBN) Baik Pemerintah Pusat Maupun Pemerintah Daerah. *Jurnal Bisnis dan Teknologi*, 13(1), p. 31.

³⁶Administrator. (2020b, 17 April). *Loc. Cit.*

made after the Minister of Finance (through the Directorate General of Fiscal Balance) receives a report on the Local Government's personnel expenditures. This condition is a mandate from Regulation of the Minister of Finance of the Republic of Indonesia Number 233/PMK.07/2020 on Amendment to Regulation of Minister of Finance Number 139/PMK.07/2019 on Management of Revenue Sharing Funds, General Allocation Funds, and Special Autonomy Funds.

On the other hand, the performance of TKDD distribution until March 2020 was also influenced by other factors, namely the impact of the Covid-19 pandemic in the capital and various regions in Indonesia. This condition also affects the implementation of the Government in distributing TKDD in the regions. The Government and Local Governments are also focused on handling the impact of the Covid-19 pandemic. The Government's priority in dealing with the Covid-19 problem is to provide medical devices and social assistance.³⁷

B. Makassar Municipality's Strategy in Implementing Regulations During the Covid-19 Pandemic

The establishment of Local Government is based on Article 18 section (1) and section (2) of The 1945 Constitution of the Republic of Indonesia (hereinafter referred to as The 1945 Constitution), which regulates that:

- (1) The Unitary State of the Republic of Indonesia is divided into provinces and the province is divided into regencies and municipalities, each of which has Local Government which is regulated by law.
- (2) The Local Governments of the Provinces, Regencies, and Municipalities administer and manage their own affairs according to the principles of regional autonomy and the duty of assistance.

The above provisions serve as the basis for making various products of laws and other laws and regulations governing Local Government. Article 1 section (2) of Law of the Republic of Indonesia Number 9 of 2015 on the Second Amendment to Law Number 23 of 2014 on Local Government (hereinafter referred to as Law No. 9 of 2015) explains that:

"Local Government is the administration of government affairs by the Local Government and Regional House of Representatives according to the principle of autonomy and assistance with the principle of the broadest possible autonomy in the system and principles of The Unitary State of the Republic of Indonesia as referred to in the 1945 Constitution of the Republic of Indonesia."

From the above provisions, the broadest meaning of the principle of autonomy is that the Local Governments are given the authority to make regional

³⁷Suparman, N. (2021). Dampak Pandemi Covid-19 terhadap Pengelolaan Keuangan Negara. *Indonesian Treasury Review: Jurnal Perbendaharaan, Keuangan Negara dan Kebijakan Publik*, 6(1), p. 37.

policies, provide services, increase participation, take initiatives, and empower the community to improve people's welfare. In addition, the principle of regional autonomy must be understood as the principle of genuine and responsible autonomy.

Based on Government Regulation No. 21 of 2020 and the principle of autonomy referred to in the above provisions, was established of Mayoral Regulation of Makassar Municipality Number 51 of 2020 on Implementation of Discipline and Law Enforcement of Health Protocols as an Effort for Prevention and Control of Corona Virus Disease 2019 (hereinafter referred to as Mayoral Regulation of Makassar Municipality No. 51 of 2020). Article 4 section (2) of Mayoral Regulation of Makassar Municipality No. 51 of 2020 regulates that the subject of regulation for business actors, managers, organizers, or persons in charge of public places and facilities ... is obliged to implement and comply with health protocols, including:

- a. socialization, education, and the use of various media to provide understanding and comprehension of the prevention and control of Covid-19;
- b. providing facilities for washing hands with soap that are easily accessible and meet standards or providing hand sanitizer;
- c. efforts to identify (screen) and monitor the health of everyone who will be active in the work environment;
- d. distance management efforts;
- e. periodic cleaning and disinfection of the environment;
- f. enforcement of discipline on community behavior that is at risk of transmitting and contracting Covid-19; and
- g. facilitation of early detection in handling cases to anticipate the spread of Covid-19.

The provisions above can be understood that the Makassar Municipality makes a policy where the community can carry out activities by implementing health protocols so that the economy must continue to grow to fulfill people's lives. In addition, Makassar Municipality also makes a policy in which every activity of the community and business actors during the Covid-19 pandemic still gets legal protection from potential misinterpretations of government regulations. On the other hand, every enforcement of laws and regulations must have legal implications. The administrative sanctions for business actors, managers, organizers, or persons in charge of public places and facilities as regulated in Article 7 of Mayoral Regulation of Makassar Municipality No. 51 of 2020, includes:

- a. verbal warning and written warning;
- b. temporary suspension of activities; and/or
- c. an administrative fine of a maximum of IDR 300,000.00 to IDR 20,000,000.00.

In addition to the consequences of administrative sanctions based on the above provisions, there are economic consequences, especially for business actors in Makassar Municipal. Abdul Malik stated that:³⁸

“With the implementation of PSBB in Makassar Municipal, we automatically do not allow customers to eat on the spot. This situation significantly affects the sales revenue of our food products. Other restaurants and cafes in Makassar Municipal must also experience this condition.”

Zulkhair stated that:³⁹

“I do not just work here. I also have a side job as an online motorcycle taxi driver. During the PSBB in Makassar Municipal, I can only receive orders to deliver goods and food. As long as I cannot take passengers, my income and other drivers have also decreased.”

Ilham Hamka stated that:⁴⁰

“During the PSBB period, our outlet experienced a slight decline in turnover. Not only because of restrictions on consumer visits but the time for selling activities is also shortened.”

From the information from the informants above, it can be understood that Makassar Municipality’s strategy in implementing regulations during the Covid-19 pandemic impacts the community’s economic activities. However, the public must comply with the Mayoral Regulation of Makassar Municipality No. 51 of 2020 and other laws and regulations for the community’s health, safety, comfort, and peace in Makassar Municipal.

CONCLUSIONS AND SUGGESTIONS

Based on the results and discussion above, it can be concluded that the Government’s priority in dealing with the Covid-19 problem is establishing Government Regulation No. 21 of 2020 to address national health issues. Meanwhile, the Government’s priority in dealing with community economic problems is establishing Law No. 7 of 2021. In this case, the Government relaxes VAT payments and SPT reporting to individuals and business actors. Furthermore, the impact of the Mayoral Regulation of Makassar Municipality No. 51 of 2020 is the decline in people’s economic income during the Covid-19 pandemic. However, with the Mayoral Regulation of Makassar Municipality No. 51 of 2020, people can still carry out economic activities by complying with health protocols. Based on the description of these conclusions, it is recommended that the people of Makassar Municipal continue to carry out economic activities by complying with health protocols even though they are currently entering

³⁸Results of Interview with Abdul Malik. Employees of Pizza Hut restaurant located on Pengayoman Street. Mei 29, 2021.

³⁹Results of Interview with Zulkhair. Employees of Pizza Hut restaurant located on Pengayoman Street. Mei 29, 2021.

⁴⁰Results of Interview with Zulkhair. Employees of Pizza Hut restaurant located on Pengayoman Street. Mei 29, 2021.

the new normal period. In addition, business actors who have received relaxation of VAT payments and SPT reporting and their businesses have reached a stable condition to be able to fulfill their obligations again by paying taxes. Paying taxes is a form of community participation in national development.

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Government Regulation of the Republic of Indonesia Number 23 of 2020 on Implementation of the National Economic Recovery Program to Support the State Finance Policy for the Handling of Corona Virus Disease 2019 (Covid-19) and/or in the Framework of Dealing with Threats Endangering National Economy and/or Financial System Stability and Rescuing the National Economy (State Gazette of the Republic of Indonesia of 2020 Number 131, Supplement to State Gazette of the Republic of Indonesia Number 6514).

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