

## Kebijakan fasilitas pajak pertambahan nilai atas penyerahan tetes tebu (molasse) untuk mendukung perkembangan energi baru terbarukan = Policy on value added tax facility on sugarcane drops (molasses) submission to support renewable energy growth

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### Abstrak

Melalui kebijakan energi nasional, pemerintah mencanangkan alternatif diversifikasi energi untuk mengatasi keterbatasan energi fosil. Industri bioetanol yang dihasilkan dari tetes tebu molasses merupakan industri yang diharapkan memiliki peran aktif dalam rangka penyediaan Bahan Bakar Nabati pengganti Bahan Bakar Fosil. Namun industri ini terhambat karena berbagai faktor antara lain belum adanya insentif Pajak Pertambahan Nilai PPN. Penelitian ini bertujuan untuk menganalisis penerapan PPN atas penyerahan tetes tebu molasse dilihat dari prinsip economic growth dan ease of administration, serta menganalisis fasilitas PPN yang dapat diberikan. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data studi lapangan dan studi literatur.

Hasil penelitian diketahui bahwa penerapan PPN atas tetes tebu molasse belum memenuhi pengembangan ekonomis dan belum dipertimbangkan untuk mendapatkan insentif PPN. Dari sisi ease of administration, terutangnya tetes tebu kurang memenuhi asas convenience dan efficiency, sedangkan asas certainty dan simplicity dapat dipenuhi. Fasilitas yang dianggap tepat adalah PPN terutang tidak dipungut atau skema pengganti insentif lain. Seyogyanya pemerintah dapat membentuk koordinator tetap dan mempertimbangkan pemberian fasilitas insentif PPN atas penyerahan molasses guna mendorong pengembangan energi baru terbarukan.

.....Through the policy of national energy, government has launched an alternative of energy diversification to overcome the fossil energy that is very limited. Bioethanol industry that is produced from sugarcane drops molasses is an industry which is expected to have an active role in providing fuel from vegetables in place of fossil fuel. Nevertheless, this industry has been obstructed because of some factors, one of which is the absence of value added tax VAT incentives. This research is intended to analyze the applying of value added tax on the sugarcane drops submission molasse seen from the economic growth and ease of administration principles, and to analyze the value added tax facilities that can be provided. This research uses qualitative approach with field study and literature study data collection methodes.

From the result of this research, it is known that the applying of value added tax on sugarcane drops molasse has not fulfil the economical development yet and has not been considered decent to get value added tax incentives. Based on the ease of administration principles, the granting of VAT facility on the submission of molasses is less fulfilling the principle of convenience and efficiency, while certainty and simplicity principles can be met. The facilities that are deemed appropriate are the unpaid VAT or other incentive replacement schemes. Hopefully government should be able to establish a permanent coordinator and willing to consider giving the facilities for value added tax incentives on molasses submission in order to push the development of renewable new energy.