

## Analisis kantong plastik sebagai barang berpotensi kena cukai berdasarkan karakteristik legal cukai, aspek ekonomi, dan aspek psikologis = Analysis of plastic bag as potential excise goods based on excise legal characteristics, economic aspects, and psychological aspects

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### Abstrak

#### <b>ABSTRAK</b><br>

Eksternalitas negatif yang ditimbulkan oleh kemasan plastik telah menjadi perhatian dunia saat ini. Saat ini Indonesia sedang menggarap kebijakan cukai kantong plastik untuk mengatasi masalah ini. Tujuan penelitian ini adalah untuk menganalisis cukai kantong plastik berdasarkan legal character cukai, aspek ekonomi, dan aspek psikologis demi mengetahui bagaimana kebijakan ini dirancang untuk mengatasi eksternalitas negatif yang ditimbulkan kantong plastik. Penelitian ini menggunakan pendekatan kualitatif serta teknik analisis data kualitatif. Ditinjau dari legal character cukai, pengenaan cukai kepada kantong plastik tepat berdasarkan kriteria barang yang konsumsinya perlu dikendalikan. Namun, perlu dilihat kembali jenis kantong plastik yang konsumsinya perlu dikendalikan. Quantitative measurement yang dilakukan berdasarkan pengawasan langsung terhadap kantong plastik yang keluar dari pabrik tanpa pelekatan pita cukai. Ditinjau dari aspek ekonomi, eksternalitas negatif yang ditimbulkan kantong plastik sudah berada di tingkat yang substansial sehingga perlu ditangani karena biaya untuk menanggulangi eksternalitas negatif kantong plastik lebih besar dari biaya sosial yang dapat ditimbulkan pengenaan cukai. Biaya sosial dari pemungutan cukai mencakup kemungkinan timbulnya efek samping negatif berupa peningkatan konsumsi barang substitusi yang juga dapat menimbulkan eksternalitas negatif, tax compliance yang dipengaruhi pengawasan dan kompleksitas peraturan yan, dan administrative cost yang dipengaruhi quantitative measurement, biaya pengawasan, dan teknologi yang dimiliki petugas cukai. Ditinjau dari aspek psikologis, untuk dapat memengaruhi persepsi masyarakat, hal yang harus diperhatikan adalah upaya non-fiskal seperti edukasi.

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#### <b>ABSTRACT</b><br>

The negative externalities caused by plastic packaging have become a world concern. At present, Indonesia is working on excise on plastic bag to deal with this problem. The objective of this research is to analyze excise on plastic bags based on the legal character of excise, economic aspects, and psychological aspects to find out how this policy is designed to overcome the negative externalities caused by plastic bags. This research uses qualitative approach and qualitative data analysis techniques. Judging from the legal character of excise, the imposition of excise on plastic bags is based on the criteria of goods whose consumption needs to be controlled. However, it is necessary to look back at the types of plastic bags whose consumption needs to be controlled. Quantitative measurements are carried out based on direct supervision of plastic bags coming out of the factory without excise tape adhesion. In terms of economic aspects, the negative externalities caused by plastic bags are already at a substantial level that needs to be addressed because the costs of overcoming the negative externalities of plastic bags are greater than the social costs that can be

incurred by the imposition of excise. The social costs of excise tax cover the possibility of the emergence of negative side effects in the form of increased consumption of substitute goods that can also lead to negative externalities, tax compliance that is influenced by supervision and complexity of the regulations, and administrative costs which influenced by quantitative measurement, cost of supervision, and technology owned by excise tax officials. Judging from the psychological aspect, to be able to influence people's perceptions, the thing that must be considered is non-fiscal measure such as education.