

# Analisis implementasi kebijakan penundaan pembayaran cukai bagi perusahaan rokok pada masa pandemi COVID-19 di Indonesia = Analysis of payment delay policy implementation excise for cigarette companies during a pandemic COVID-19 in Indonesia

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## Abstrak

Kehadiran pandemi Covid-19 di Indonesia memberikan berbagai dampak negatif salah satunya bagi perekonomian di Indonesia. Berbagai sektor industri terkena dampak negatif akibat adanya pandemi Covid-19, tidak terkecuali perusahaan rokok. Melihat adanya pengaruh dari pandemi Covid-19 terhadap perusahaan rokok pemerintah memberikan kebijakan dalam bentuk perpanjangan jangka waktu penundaan pembayaran cukai bagi perusahaan yang melakukan pelunasan dengan cara pelekatan pita cukai menjadi 90 hari. Tujuan dari penelitian ini adalah untuk menganalisis proses perancangan kebijakan, proses implementasi, hasil kebijakan penundaan pembayaran cukai bagi perusahaan rokok pada masa pandemi Covid-19 di Indonesia dan mengetahui kendala yang ditemukan selama proses implementasi melalui teori implementasi kebijakan berdasarkan teori Grindle pada tahun 1980. Metode yang digunakan dalam penelitian ini yaitu melalui pendekatan post-positivist, metode pengumpulan data kualitatif, dan metode analisis data kualitatif. Hasil penelitian menunjukkan bahwa implementasi kebijakan penundaan pembayaran cukai bagi perusahaan rokok pada masa pandemi Covid-19 dengan teori Grindle yaitu designing process, policy implementation, dan result memiliki proses perencanaan yang baik sesuai dengan sasaran target, sehingga pada saat pelaksanaan implementasi kebijakan tidak ditemukan adanya kendala, serta hasil kebijakan yang memberikan respon positif dari perusahaan rokok dan peningkatan penerimaan cukai pada masa pandemi Covid-19 di Indonesia.

.....The presence of the Covid-19 pandemic in Indonesia has various negative impacts, one of which is for the economy in Indonesia. Various industrial sectors have been negatively affected by the Covid-19 pandemic, and cigarette companies are no exception. Seeing the impact of the Covid-19 pandemic on cigarette companies, the government provided a policy in the form of extending the period of delaying excise payments for companies that made payments by attaching excise tapes to 90 days. The purpose of this study was to analyze the implementation of the policy of delaying excise payments for cigarette companies during the Covid-19 pandemic in Indonesia and to find out the obstacles found during the implementation process through the theory of policy implementation based on Grindle's theory in 1980. The method used in this study is through a post-positivist approach, qualitative data collection methods, and qualitative data analysis methods. The results showed that the implementation of the policy of delaying payments excise duty for cigarette companies during the Covid-19 pandemic with Grindle theory, namely the designing process, policy implementation, and the result has a good planning process in accordance with the target, so that during the implementation of policy implementation there are no obstacles, and policy results that provide a positive response from cigarette companies and increased excise revenues during the Covid-19 pandemic in Indonesia.