

# Analisis Kebijakan Insentif Pajak Penjualan Atas Barang Mewah (PPnBM) Ditanggung Pemerintah Masa Pandemi COVID-19 Pada Penjualan Kendaraan Otomotif = Analysis Of Sales Tax Incentive Policy on Luxury Goods (Sales Tax on Luxury) Borne by The Government During the COVID-19 Pandemic on The Sales of Automotive Vehicles

Nur Ahmad Ali, author

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## Abstrak

Masuknya pandemi covid-19 telah memberikan dampak beragam kepada banyak perusahaan, salah satu perusahaan terdampak yakni perusahaan otomotif. Dampak tersebut berupa penjualan otomotif sekitar 50% dibandingkan tahun sebelumnya. Melihat penurunan tersebut pemerintah membuat suatu kebijakan insentif berupa kebijakan insentif PPnBM Ditanggung Pemerintah. Oleh sebab itu, penelitian ini bertujuan untuk menganalisis kebijakan PPnBM DTP masa covid-19 terhadap penjualan otomotif dengan menggunakan teori analisis kebijakan Dunn (2014) lima prosedur analisis kebijakan yakni 1) Definisi, 2) Prediksi, 3) Preskripsi, 4) Deskripsi, dan 5) Evaluasi. Metode pendekatan yang digunakan penelitian ini adalah post-positivist dengan teknik analisis data kuantitatif. Jenis data yang digunakan adalah data sekunder pertumbuhan penjualan kendaraan bermotor setelah penerapan kebijakan insentif PPnBM Ditanggung Pemerintah dan menggunakan wawancara mendalam dan kajian literatur atau studi pustaka. Hasil analisis penelitian ini menyimpulkan terdapat dampak positif yang sangat signifikan antara kebijakan PPnBM DTP dengan penjualan otomotif yang mendapatkan manfaat kebijakan. Hasil riset menunjukkan terdapat peningkatan sekitar 49% dibandingkan tahun sebelumnya. Kebijakan PPnBM dinilai tepat dalam mengatasi kondisi penjualan serta perekonomian yang terhenti beberapa waktu. Akan tetapi, apabila pemerintah ingin melanjutkan kebijakan insentif PPnBM diperlukan kajian serta evaluasi terkait dampak yang akan ditimbulkan baik forward linkage maupun backward linkage.

.....The entry of the COVID-19 pandemic has had various impacts on many companies, one of which is the automotive company. The impact is in the form of automotive sales of around 50% compared to the previous year. Seeing the decline, the government made an incentive policy in the form of an incentive policy for a sales tax on luxury goods borne by the government. Therefore, this study aims to analyze the sales tax on luxury goods borne by the government policy during the Covid-19 period on automotive sales using Dunn's (2014) policy analysis theory of five policy analysis procedures, namely 1) Definition, 2) Prediction, 3) Prescription, 4) Description and 5) Evaluation. The approach method used in this research is post-positivist with quantitative data analysis techniques. The type of data used is secondary data on the growth of motor vehicle sales after the implementation of the PPnBM incentive policy borne by the Government and uses in-depth interviews and literature review or literature study. The results of the analysis of this study concluded that there is a very significant positive impact between the sales tax on luxury goods borne by the government P policy and automotive sales that benefit from the policy. The results of the research showed that there was an increase of about 49% compared to the previous year. sales tax on luxury goods borne by the government policy is considered appropriate in overcoming sales conditions and the economy which has stalled for some time. However, if the government wants to continue the sales tax on

luxury goods incentive policy, it is necessary to study and evaluate the impact that will be caused by both forward linkage and backward linkage.