

Implementasi Kebijakan Insentif Pajak Penjualan atas Barang Mewah Ditanggung Pemerintah Bagi Sektor Industri Otomotif di Indonesia pada Masa Pandemi Covid-19 = Implementation of the Sales Tax Incentive Policy on Luxury Goods Borne by the Government for the Automotive Industry Sector in Indonesia During the Covid-19 Pandemic

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Abstrak

mendorong pemerintah untuk memberikan insentif pajak melalui program Pemulihan Ekonomi Nasional (PEN). Sebagai upaya untuk mendorong daya beli masyarakat, mendukung usaha, dan melakukan pemulihan kondisi ekonomi, pemerintah menerbitkan kebijakan insentif PPnBM Ditanggung Pemerintah (DTP) bagi industri otomotif di Indonesia yang tercantum dalam PMK No. 20/PMK.010/2021 sebagaimana telah dicabut dan diganti dengan PMK No. 31/PMK.010/2021 sebagaimana telah diubah dalam PMK No. 120/PMK.010/2021 sebagai peraturan terbaru pada tahun 2021. Tujuan penelitian ini adalah untuk menganalisis kebijakan insentif PPnBM DTP bagi sektor industri otomotif di Indonesia pada masa pandemi Covid-19 dan menganalisis pertimbangan pemerintah dalam melakukan perpanjangan kebijakan insentif PPnBM DTP. Metode yang peneliti terapkan adalah post-positivist. Temuan penelitian ini menunjukkan bahwa implementasi kebijakan ini menghasilkan beberapa manfaat. Namun, implementasi kebijakan juga terjadi anomali, yakni di satu sisi masyarakat khususnya kelas menengah ke bawah menghadapi kondisi yang sulit, tetapi di sisi lain masyarakat kelas menengah dipacu agar mereka mengeluarkan uangnya. Selain itu, implementasi kebijakan ini juga tidak mengalami kendala yang berarti, sebab terdapat juga sumber daya yang memadai dan komunikasi terjalin dengan lancar. Implementasi kebijakan ini berhasil menjaga antusiasme dan mempertahankan daya beli masyarakat, serta mendapatkan respon positif dari berbagai pihak, terutama masyarakat. Selain itu, terdapat perpanjangan kebijakan insentif PPnBM DTP ini, terutama atas insentif PPnBM DTP sebesar 100%. Perpanjangan insentif tersebut telah dipertimbangkan baik dari segi sosial maupun ekonomi.

.....The Covid-19 pandemic has had a negative impact on the economic sector and the business sector in Indonesia. This prompted the government to provide tax incentives through the National Economic Recovery (PEN) program. In an effort to encourage people's purchasing power, support businesses, and restore economic conditions, the government issued a Sales Tax on Luxury Goods borne by the government (PPnBM DTP incentive policy for the automotive industry in Indonesia as stated in PMK No. 20/PMK.010/21 as has been revoked and replaced with Minister of Finance Regulation (PMK) No. 31/PMK.010/2021 as amended in PMK No. 120/PMK.010/2021 as the latest regulation in 2021. The purpose of this study is to analyze the PPnBM DTP incentive policy for the automotive industry sector in Indonesia during the Covid-19 pandemic and analyze the government's considerations in extending the PPnBM DTP incentive policy. The method that the researcher applies is post-positivist. The findings of this study indicate that the implementation of this policy produces several benefits. However, the implementation of the policy also has an anomaly, namely on the one hand the society, especially the lower middle class, faces difficult conditions, but on the other hand, the middle class is encouraged to spend their

money. In addition, the implementation of this policy also did not have significant obstacles, because there were also adequate resources and communication was established smoothly. The implementation of this policy has succeeded in maintaining enthusiasm and maintaining people's purchasing power, and has received positive responses from various parties, especially the society. In addition, there is an extension of the PPnBM DTP incentive policy, especially for the PPnBM DTP incentive of 100%. The extension of these incentives has been considered from both a social and economic perspective.