

# Analisis Implementasi Pemberian Insentif Pajak Bumi dan Bangunan Perdesaan dan Perkotaan Selama Pandemi Covid 19 Tahun 2020-2022 di Daerah Khusus Ibukota Jakarta = Analysis of the Implementation of Providing Land Tax Incentives and Rural and Urban Buildings During the Covid-19 Pandemic Year 2020-2022 in Special Region of Jakarta

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## Abstrak

Sebagai upaya dalam merespon dan memulihkan dampak yang diakibatkan oleh pandemi Covid-19, kepala daerah melalui kewenangannya memberikan fasilitas insentif PBB-P2 berupa keringanan pokok pajak dan penghapusan sanksi administratif yang dituangkan dalam peraturan gubernur. Penelitian ini bertujuan untuk menganalisis implementasi dari implementasi kebijakan serta hambatan yang terjadi selama kebijakan insentif PBB-P2 pada masa pandemi diberlakukan. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data melalui studi kepustakaan dan wawancara mendalam terhadap narasumber terkait. Hasil penelitian menunjukkan bahwa pemberian kebijakan insentif PBB-P2 selama masa pandemi dilaksanakan secara terstruktur dan menimbulkan dampak positif bagi masyarakat yang memanfaatkannya. Kemudian, hambatan yang muncul dari implementasi kebijakan insentif PBB-P2 selama masa pandemi antara lain kebijakan yang dinilai cenderung populis, tarif insentif yang diberikan semakin besar dapat menyebabkan potential loss semakin besar, serta proses perumusan kebijakan yang panjang dan memakan waktu yang cukup lama.

..... As an effort to respond and restore the impact caused by the Covid-19 pandemic, regional heads through their authority provide PBB-P2 incentive facilities in the form of tax principal relief and the elimination of administrative sanctions as outlined in governor regulations This study aims to analyze the implementation of the policy implementation and the obstacles that occurred during the PBB-P2 incentive policy during the pandemic. This study uses a qualitative approach with data collection techniques through literature studies and in-depth interviews with relevant informants. The results of the research show that the provision of PBB-P2 incentive policies during the pandemic was carried out in a structured manner and had a positive impact on the people who took advantage of it. Then, the obstacles that arose from the implementation of the PBB-P2 incentive policy during the pandemic included policies that were considered to tend to be populist, higher incentive rates that were given could lead to greater potential losses, and a long and time-consuming policy formulation process.