

Desain Kebijakan Pemberian Insentif Pajak Bagi Pelaku Ekonomi Kreatif di Kota Bandung = Design of Tax Incentive Policy for Creative Economy Actors in Bandung City

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Abstrak

Kota Bandung merupakan salah satu wilayah yang memiliki keunggulan seni budaya dan ekonomi kreatif di Indonesia. Dalam hal mendukung potensi ekonomi kreatif, termasuk potensi yang ada di Kota Bandung, Pemerintah menyusun kebijakan yang dianggap dapat mendorong produktivitas para pelaku ekonomi kreatif. Kebijakan tersebut diejawantahkan di dalam Peraturan Pemerintah Nomor 24 tahun 2022 tentang Peraturan Pelaksana Undang-Undang Nomor 24 tahun 2019 tentang Ekonomi Kreatif. Penelitian ini bertujuan untuk menganalisis desain kebijakan pemberian insentif pajak bagi pelaku ekonomi kreatif di Kota Bandung beserta tantangan dalam merumuskan kebijakan tersebut. Penelitian ini menggunakan pendekatan kualitatif dan menggunakan teknik pengumpulan data berupa studi lapangan dan studi kepustakaan. Hasil penelitian menunjukkan bahwa pemerintah perlu mendesain kebijakan insentif pajak pengurangan beban Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) dan insentif pajak pengurangan beban Pajak Barang dan Jasa Tertentu (PBJT) atas Jasa Kesenian dan Hiburan di Kota Bandung. Tantangan yang dihadapi jika Pemerintah Daerah hendak merumuskan kebijakan insentif pajak bagi pelaku ekonomi kreatif adalah kurangnya penggunaan prinsip evidence-based policy dalam pembuatan kebijakan, kurangnya koordinasi antara pemerintah dan pelaku ekonomi kreatif, sosialisasi kebijakan yang kurang gencar dilakukan, dan keterbatasan Sumber Daya Manusia (SDM) secara kualitas dan kuantitas di Pemerintah Daerah. Selain itu, Penelitian ini menemukan, di dalam perumusan kebijakan insentif pajak bagi pelaku ekonomi kreatif, perlu diperhatikan beberapa hal seperti pembentukan kebijakan pendukung insentif pajak di luar kewajiban perpajakan pelaku ekonomi kreatif dan penetapan syarat-syarat administratif sebelum dapat memanfaatkan insentif pajak.

.....Bandung is one of the regions that has a superiority in arts, culture, and creative economy in Indonesia. In terms of supporting the potentials of the creative economy, including the potential that exists in Bandung, the government formulates policies that are considered to be able to encourage the productivity of creative economy actors. This policy is embodied in Government Regulation Number 24 of 2024 on Implementation of Law Number 24 of 2019 on Creative Economy. This research aims to analyze the design of policies providing tax incentives for creative economy actors in Bandung along with the challenges in formulating these policies. This research uses a qualitative approach and uses data collection techniques in the form of field studies and literature studies. The research results show that the government needs to design a tax incentive policy to reduce the tax burden of Land and Building Tax and tax incentives to reduce the tax burden of Entertainment Tax in Bandung. The challenges faced if the Regional Government of Bandung wants to formulate tax incentive policies for creative economy actors are lack of use of evidence-based policy principles in policy making, lack of coordination between the government and creative economy actors, less intensive policy dissemination, and limited Human Resources in terms both of quality and quantity of Regional Government. Apart from that, this research finds that in formulating tax incentive policies for creative economy actors, it is necessary to pay attention to several things such as the formation

of policies that support tax incentive besides the tax obligations of creative economy actors and the determination of administrative requirements before they use tax incentives.