

## **Abstrak**

Penelitian ini bertujuan untuk mengetahui implementasi pemberian fasilitas Pajak Pertambahan Nilai ditanggung pemerintah (PPN DTP) atas barang dan jasa yang digunakan untuk penanganan Covid-19, tingkat pemanfaatan fasilitas PPN tersebut, kepatuhan wajib pajak atas pemberian fasilitas PPN, dan hambatan dalam pemberian fasilitas PPN DTP di wilayah kerja KPP Pratama Kediri. Metode penelitian yang digunakan dalam penelitian ini adalah metode kualitatif deskriptif. Pengumpulan data dilakukan dengan metode penelitian kepustakaan serta metode penelitian lapangan berupa wawancara dan dokumentasi. Hasil penelitian ini menunjukkan bahwa pemberian fasilitas PPN DTP atas barang dan jasa untuk penanganan Covid-19 di wilayah kerja KPP Pratama Kediri telah sesuai dengan peraturan-peraturan terkait yang berlaku. KPP Pratama Kediri telah melakukan penyuluhan dan penyebaran informasi tentang pemberian fasilitas PPN DTP tersebut melalui media sosial dan pengiriman surat kepada wajib pajak. Namun tingkat pemanfaatan dan kepatuhan wajib pajak dalam pelaporan realisasi terkait pemberian fasilitas tersebut masih belum optimal. Hambatan dalam pemberian fasilitas PPN DTP tersebut antara lain terdapat penyedia barang dan jasa yang belum mengetahui informasi seputar fasilitas PPN DTP serta kurang komunikatifnya sosialisasi peraturan perpajakan terkait Covid-19.

Kata kunci: Fasilitas pajak, Pajak Pertambahan Nilai, Covid-19

## **Abstract**

*This study aims to determine the implementation of the provision of Value Added Tax facilities borne by the government for goods and services used for handling Covid-19, the level of utilization of the VAT facility, taxpayer compliance with the provision of VAT facilities, and obstacles in providing VAT facilities borne by the government in the work area of Kediri Small Tax Office. The research method used in this research is a descriptive qualitative method. The data was collected using library and field research methods through interviews and documentation. The results of this study indicate that the provision of VAT facilities borne by the government on goods and services for handling Covid-19 in the work area of Kediri Small Tax Office is in accordance with the applicable relevant regulations. Kediri Small Tax Office has conducted counseling and disseminated information about the provision of VAT facilities borne by the government through social media and sending letters to taxpayers. However, the level of utilization and compliance of taxpayers in reporting the realization related to the provision of these facilities is still not optimal. The obstacles to providing VAT facilities borne by the government are that there are providers of goods and services who do not yet know information about government-borne VAT facilities and the lack of communicative socialization of tax regulations related to Covid-19.*

*Keywords: Tax facilities, Value Added Tax, Covid-19*