

ABSTRAK

Akibat terjadinya Covid-19 termasuk di Indonesia, pemerintah memberikan berbagai kebijakan dalam perekonomian salah satunya Insentif Pajak Pertambahan Nilai. Insentif Pajak Pertambahan Nilai yang diberikan dipandang kurang dimanfaatkan dengan optimal sehingga penelitian dilakukan pada salah satu KPP Pratama untuk melihat bagaimana upaya yang dilakukan dalam menyampaikan informasi terkait insentif dan seberapa optimal pemanfaatan insentif Pajak Pertambahan Nilai yang telah dilaksanakan. Penelitian dilaksanakan dengan dua metode yaitu Studi Pustaka dan Wawancara dengan KPP Pratama Pare sebagai objek penelitian. Hasilnya menunjukkan bahwa upaya penyampaian informasi terkait insentif Pajak Pertambahan Nilai masa pandemi telah dilaksanakan dengan baik melalui berbagai metode dan menggunakan beberapa media yang dapat menjangkau masyarakat dalam wilayah kerjanya namun dalam pelaksanaannya terdapat beberapa kendala yang seringkali dihadapi oleh Tim Penyuluh. Pemanfaatan insentif yang berlangsung mulai tahun pajak 2020 hingga saat penelitian dilakukan dirasa masih kurang optimal. Hal ini dibuktikan dengan sedikitnya jumlah KLU yang memanfaatkan insentif PPN. Sedikitnya jumlah KLU wajib pajak yang memanfaatkan ini dikarenakan segmentasi dari kebijakan. Namun meski demikian, secara keseluruhan nilai realisasi yang dicapai cukup tinggi. Selain itu, dalam pemanfaatan insentif PPN terdapat kendala yang dihadapi oleh wajib pajak sehingga pemanfaatan Insentif PPN kurang optimal.

Kata kunci: *Insentif PPN, Pemanfaatan Insentif, Realisasi Insentif*

Abstract

As an impact of the Covid-19 outbreak, including in Indonesia, the government has provided various policies in the economy, one of which is the Value Added Tax Incentive. The value-added tax incentives provided were deemed to be underutilized optimally, so research was conducted at one of the Primary Tax Offices to see how the efforts were made in conveying information related to incentives and how optimal the utilization of the value-added tax incentives had been. The research was carried out using two methods, namely library research and interviews with KPP Pratama Pare as the object of research. The results show that efforts to convey information related to the Value Added Tax incentive during the pandemic have been carried out well through various methods and using several media that can reach the community in their working areas, but in its implementation, several obstacles are often faced by the Extension Team. The use of incentives that took place starting from the 2020 tax year until the time the research was carried out was still considered less than optimal. This is evidenced by the small number of KLUs that take advantage of VAT incentives. The small number of KLU taxpayers who take advantage of this is due to the segmentation of the policy. However, the overall realization value achieved is quite high. In addition, in the use of VAT incentives, there are obstacles faced by taxpayers so the use of VAT incentives is not optimal.

Keywords: VAT incentives, Incentive Utilization, Incentive Realization