Abstrak

Dalam menangani pandemi Covid-19, pemerintah membuat program Pemulihan Ekonomi Nasional (PEN). Salah satu program PEN adalah pemberian insentif PPN DTP Rumah Tapak dan Satuan Rumah Susun. Insentif ini bertujuan untuk mempertahankan daya beli masyarakat di sektor industri perumahan guna mendorong pertumbuhan ekonomi nasional. Tujuan penulisan adalah meninjau implementasi pelaksanaan insentif ini menurut Direktorat Jenderal Pajak dan Wajib Pajak. Penulis menggunakan metode kualitatif dengan dua metode pengumpulan data, yaitu metode studi pustaka dan wawancara. Dengan metode studi pustaka, penulis mengumpulkan, membaca, dan mempelajari berbagai literatur dari buku, artikel, jurnal ilmiah, dan peraturan perundang-undangan. Penulis melakukan wawancara dengan tiga informan yang dinilai oleh penulis memiliki pengetahuan dan sebagai pihak yang berkaitan langsung dalam pelaksanaan insentif. Alasan dari kebijakan insentif di sektor perumahan ini adalah jika industri perumahan bergerak, maka akan memiliki *multiplier effect*, yang artinya industri lain otomatis akan ikut bergerak. Perumusan kebijakan insentif ini melibatkan Kementerian Koordinator Bidang Perekonomian, Kementerian Keuangan, dan organisasi perwakilan dari sektor industri perumahan yaitu REI, APINDO, dan Kadin BPKPT. Pelaksanaan kebijakan bekerja sama dengan Kementerian PUPR yaitu aplikasi SiKumbang. Kendala utama ada pada aplikasi SiKumbang saat awal pemanfaatan insentif ini dilaksanakan. Hasil tinjauan pelaksanaan insentif ini dapat disimpulkan bahwa pemerintah, pelaku usaha di bidang industri perumahan, dan masyarakat telah memanfaatkan insentif ini dengan baik dalam jangka waktu Januari sampai September tahun 2022. Terdapat beberapa kendala yang dihadapi saat pelaksanaan insentif tapi dapat teratasi dengan baik karena seluruh pihak yang kooperatif. Namun, pelaku usaha perumahan menilai bahwa jangka waktu kebijakan masih kurang sesuai dengan proses bisnis industri perumahan.

Kata kunci: Insentif, PPN DTP, Rumah Tapak dan Satuan Rumah Susun, Industri Perumahan.

Abstract

As a response to the Covid-19 pandemic, the government has launched the National Economic Recovery (PEN) program. One of the PEN programs is the provision of VAT DTP incentives for Landed Houses and Flats. This incentive aims to maintain people's purchasing power in the housing industry sector in order to encourage national economic growth. The purpose of this paper is to review the implementation of this incentive according to the Directorate General of Taxes and Taxpayers. The author uses qualitative method with two data collection methods, including the literature study method and interviews. By using the literature study method, the author collected, read, and studied various literatures from books, articles, scientific journals, and laws and regulations. The author conducted interviews with three informants who were considered by the author to have knowledge and be involved directly in the implementation of the incentives. The reason of this incentive policy in the housing sector is because once the housing industry moves, it will have a multiplier effect, which means that other industries will automatically follow. The formulation of this incentive policy involves the Coordinating Ministry for Economic Affairs, the Ministry of Finance, and representative organizations from the housing industry sector, consisting of REI, APINDO, and Kadin BPKPT. The implementation of the policy is in collaboration with the Ministry of PUPR which uses the SiKumbang application. The main problem was with the SiKumbang application during the initial utilization of this incentive. The results of the review concludes that the *government, business actors in the housing industry, and the community have made good use of this incentive in the period between January and September 2022. There were several constraints during the implementation of the incentive but they were resolved well because all parties were cooperative. However, the housing business actors perceived that the period of the policy was still not in accordance with the housing industry business process.*

Keywords: *Incentives, VAT DTP, Landed House and Flat Unit, Housing Industry.*