

ABSTRAK

Pandemi Covid-19 yang melanda seluruh dunia berdampak besar terhadap seluruh aspek baik kesehatan, sosial dan kegiatan perekonomian. Merespon kondisi tersebut, pemerintah menerbitkan berbagai payung hukum dan mengambil berbagai kebijakan. Salah satu regulasi yang diterbitkan insentif PPnBM 0%. Penelitian ini bertujuan untuk mengetahui dampak implementasi kebijakan insentif PPnBM 0% terhadap PNBP. Penelitian ini merupakan penelitian kuantitatif dengan pengambilan data sekunder, yaitu data penerimaan PNBP atas layanan penerbitan BPKB, TNKB, dan TCKB terhitung sejak Januari 2020 hingga Desember 2021 yang dikelola oleh Kantor Samsat Pekanbaru Kota. Penelitian ini dilakukan dengan metode studi lapangan dengan cara melakukan wawancara dan observasi. Penelitian ini diuji dengan menggunakan analisis *t-test: two sample assuming unequal variance* dengan membandingkan implementasi kebijakan insentif PPnBM 0% sebelum dan sesudah berlakunya kebijakan tersebut. Hasil penelitian menunjukkan bahwa kebijakan insentif PPnBM 0% berpengaruh signifikan terhadap PNBP. Hal ini dibuktikan dengan perhitungan analisis *t-test* atas layanan BPKB yang memperoleh *P-value* sebesar 0,00011664 serta layanan TNKB dan TCKB sebesar 0,004 yang menunjukkan bahwa *P-value* lebih kecil daripada α . Sehingga, penerapan tarif PPnBM 0% dapat meningkatkan animo masyarakat dalam kepemilikan barang mewah dan dapat mendongkrak laju perekonomian.

Kata Kunci: Pandemi, Insentif PPnBM, Ekonomi.

Abstract

The Covid-19 pandemic that has hit the whole world has had a major impact on all aspects of health, social and economic activities. In response to these conditions, the government issued various legal umbrellas and took various policies. One of the regulations issued is a 0% PPnBM incentive. This study aims to determine the impact of the implementation of the 0% PPnBM incentive policy on PNBP. This research is a quantitative study with secondary data collection, namely PNBP receipt data for BPKB, TNKB, and TCKB issuance services from January 2020 to December 2021 managed by the Pekanbaru City Samsat Office. This research was conducted using the field study method by conducting interviews and observations. This study was tested using a t-test analysis: two samples assuming unequal variance by comparing the implementation of the 0% PPnBM incentive policy before and after the enactment of the policy. The results showed that the 0% PPnBM incentive policy had a significant effect on PNBP. This is evidenced by the calculation of the t-test analysis of BPKB services which obtained a P-value of 0.00011664 and tnkb and TCKB services of 0.004 which showed that the P-value was smaller than the α . Thus, the application of the 0% PPnBM tariff can increase public interest in the ownership of luxury goods and can boost the pace of the economy.

Keywords: Pandemic, PPnBM Incentives, Economy.