

## INTISARI

### **Kebijakan Pajak Bahan Bakar Kendaraan Bermotor sebagai Instrumen Pengendalian Lingkungan: Kemungkinan *Overlapping* terhadap Kebijakan Pajak Karbon**

Anggita Nurul Wulandari<sup>1</sup> dan Dahliana Hasan<sup>2</sup>

Pada penulisan hukum ini, peneliti memiliki dua tujuan. Pertama, untuk mengetahui peran Pajak Bahan Bakar Kendaraan Bermotor dalam menekan eksternalitas negatif emisi CO<sub>2</sub> dari kendaraan bermotor di Indonesia. Kedua, mengetahui dan menganalisis kemungkinan terjadi *overlapping* antara Pajak Bahan Bakar Kendaraan Bermotor dengan Pajak Karbon dari sisi hukum pajak materiil.

Penulis menggunakan metode gabungan dalam penelitian ini yaitu dengan metode penelitian hukum empiris dan metode penelitian hukum normatif. Lokasi pada penelitian ini dilakukan di Provinsi Daerah Istimewa Yogyakarta khususnya di wilayah Kota Yogyakarta. Data yang diperoleh oleh penulis yakni berasal dari bahan hukum primer dan sekunder. Perolehan data tersebut kemudian diolah secara deskriptif kualitatif.

Berdasarkan hasil telusuran penulis baik yang dilakukan di lapangan maupun secara studi kepustakaan, didapatkan jawaban atas rumusan masalah yang diangkat oleh Penulis. Pertama, Pajak Bahan Bakar Kendaraan Bermotor yang diterapkan di Indonesia kurang berperan dalam menekan eksternalitas negatif emisi CO<sub>2</sub> dari kendaraan bermotor di Indonesia. Hal tersebut terbukti dari peningkatan angka emisi CO<sub>2</sub> di Indonesia dari tahun ke tahun. Kedua, dari sisi hukum pajak materiil, diterapkannya kebijakan Pajak Bahan Bakar Kendaraan Bermotor dengan Pajak Karbon secara umum tidak ditemukan kemungkinan untuk terjadi *overlapping*. Akan tetapi, pada Pajak Karbon di sub sektor transportasi terdapat kemungkinan untuk terjadi *overlapping*. Oleh karena itu, regulasi Pajak Karbon di sub sektor transportasi perlu dikaji lebih dalam sebelum mulai diterapkan di Indonesia.

**Kata Kunci:** Pajak Bahan Bakar Kendaraan Bermotor, Instrumen Pengendalian Lingkungan, *Overlapping*, Pajak Karbon.

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## ABSTRACT

### ***Motor Vehicle Fuel Tax Policy as an Environmental Control Instrument: Overlapping Possibility with Carbon Tax Policy***

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*In writing this research, the researcher has two objectives. First, to find out the role of Motor Vehicle Fuel Tax in reducing the negative externality of CO<sub>2</sub> emissions from motor vehicles in Indonesia. Second, to know and analyze the possibility of overlapping between Motor Vehicle Fuel Tax and Carbon Tax from a material tax legal perspective.*

*The author uses a combined method in this research, empirical legal research methods and normative legal research methods. The location of this research was carried out in the Yogyakarta Special Region Province, especially in the Yogyakarta City area. The data obtained by the author comes from primary and secondary legal materials. The data obtained was then processed descriptively and qualitatively.*

*Based on the results of the author's research both in the field and through literature study, answers were obtained to the problem formulation raised by the author. First, the Motor Vehicle Fuel Tax implemented in Indonesia plays a little role in reducing the negative externality of CO<sub>2</sub> emissions from motor vehicles in Indonesia. This is proven by the increase in CO<sub>2</sub> emissions in Indonesia from year to year. Second, from a material tax law perspective, the implementation of the Motor Vehicle Fuel Tax policy with the Carbon Tax in general there is no possibility of overlapping. However, with the Carbon Tax in the transportation sub-sector, there is a possibility of overlapping. Therefore, Carbon Tax regulations in the transportation sub-sector need to be studied more deeply before they begin to be implemented in Indonesia.*

**Keywords:** *Motor Vehicle Fuel Tax, Environmental Control Instruments, Overlapping, Carbon Tax.*

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