

TINJAUAN YURIDIS PELUANG *EARMARKING* DALAM PENERAPAN CUKAI KANTONG PLASTIK DI INDONESIA (STUDI KOMPARASI: *PLASTIC BAG LEVY* 2002 IRLANDIA)

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INTISARI

Permasalahan sampah plastik dan konsumsinya di Indonesia yang semakin meningkat mendorong diusulkannya pemberlakuan cukai kantong plastik. Untuk menanggulangi eksternalitas negatif yang timbul, dana yang dikumpulkan dari pemungutan cukai tersebut dapat digunakan melalui kebijakan *earmarking*, di mana salah satu negara yang telah menerapkan hal tersebut adalah Irlandia melalui kebijakan *Plastic Bag Levy* 2002. Penelitian ini bermaksud melakukan tinjauan terhadap kebijakan tersebut dan peluang diberlakukannya di Indonesia.

Penelitian ini menggunakan metode normatif empiris. Adapun jenis data yang digunakan adalah data primer berupa hasil wawancara serta data sekunder berupa kepustakaan.

Penelitian ini menemukan bahwa *Plastic Bag Levy* di Irlandia di-*earmark* untuk mendanai berbagai program lingkungan yang diatur dalam the Waste Management (Amendment) Act 2001 dan berdampak pada penurunan limbah kantong di Irlandia. Adapun kantong plastik telah memenuhi karakteristik BKC Pasal 2 ayat (1) UU Cukai dan dapat diterapkan *soft earmarking* melalui KLHK, di mana peluang pengaturan earmarking ini diperoleh dari Pasal 4 ayat (2) dan Pasal 8 ayat (1) Perpres Nomor 77 Tahun 2018. Perlu juga memperhatikan hambatan seperti diperlukannya penyusunan instrumen hukum mendetail serta *status quo earmarking* cukai saat ini masih berupa *hard earmarking* melalui DBH.

Kata kunci: kantong plastik, cukai, *earmarking*, *Plastic Bag Levy*, Irlandia

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JURIDICAL REVIEW OF EARMARKING THE OPPORTUNITY IN THE IMPLEMENTATION OF PLASTIC BAG EXCISE TAX IN INDONESIA (COMPARATIVE STUDY: PLASTIC BAG LEVY 2002 IRELAND)

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ABSTRACT

The problem of plastic waste and its increasing consumption in Indonesia has prompted the proposal to impose an excise tax on plastic bags. To overcome the negative externalities that arise, the funds collected from the excise tax can be used through an earmarking policy, where one of the countries that has implemented this is Ireland through the 2002 Plastic Bag Levy policy. This research intends to conduct a review of the policy and the opportunity for its implementation in Indonesia.

This research uses empirical normative method. The types of data used are primary data in the form of interviews and secondary data in the form of literature.

This study found that the Plastic Bag Levy in Ireland is earmarked to fund various environmental programs stipulated in the Waste Management (Amendment) Act 2001 and has an impact on reducing bag waste in Ireland. The plastic bag has met the characteristics of Excisable Goods in Article 2 paragraph (1) of the Excise Law and can be applied soft earmarking through the Ministry of Environment and Forestry, where the opportunity for earmarking regulation is obtained from Article 4 paragraph (2) and Article 8 paragraph (1) of Presidential Regulation Number 77 Year 2018. It is also necessary to pay attention to obstacles such as the need to prepare detailed legal instruments and the status quo of excise earmarking is currently still in the form of hard earmarking through Revenue Sharing Funds

Keywords: plastic bags, excise tax, earmarking, Plastic Bag Levy, Ireland

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