

INTISARI

Penelitian ini menganalisis dinamika perumusan PMK nomor 218/PMK.04/2019 tentang fasilitas fiskal atas impor barang untuk penyelenggaraan panas bumi, yang hingga kini menjadi satu-satunya insentif fiskal impor yang secara spesifik ditujukan bagi subsektor energi terbarukan di Indonesia. Dengan menggunakan *Multiple Streams Framework* (MSF), studi ini bertujuan menjelaskan bagaimana interaksi aliran masalah, aliran kebijakan, dan aliran politik memungkinkan lahirnya PMK nomor 218/PMK.04/2019, siapa saja *policy entrepreneur* yang berperan, kapan dan bagaimana jendela kebijakan terbuka, serta bagaimana temuan tersebut memperkaya MSF dalam konteks negara berkembang dan kebijakan fiskal sektoral.

Penelitian menggunakan metode kualitatif dengan pendekatan studi kasus. Data primer diperoleh melalui wawancara semi-terstruktur dengan delapan informan kunci dari DJBC, Ditjen EBTKE, pelaku usaha panas bumi, dan asosiasi industri, yang dipilih secara *purposive*. Data sekunder dihimpun dari peraturan, kajian kebijakan, notula rapat, korespondensi resmi, dan dokumen kelembagaan terkait. Analisis data dilakukan melalui pengodean bertahap, pengelompokan kode ke dalam kategori dan tema, serta penafsiran tematik yang dipandu kerangka MSF. Keabsahan temuan dijaga melalui triangulasi sumber dan metode, pemeriksaan kejenuhan data, serta konfirmasi selektif kepada informan.

Formulasi 218/PMK.04/2019 menunjukkan bahwa kebijakan teknis-fiskal dapat dirumuskan dan ditetapkan relatif cepat ketika resistensi politik eksternal rendah, sementara proses pengambilan keputusan lebih banyak ditentukan oleh dinamika teknokratis-birokratik di dalam pemerintahan. Jendela kebijakan tidak hadir sebagai momen sesaat, melainkan terbuka secara bertahap seiring semakin jelasnya perumusan masalah, tersedianya solusi yang implementatif, serta menguatnya dukungan internal karena kebijakan ini selaras dengan agenda transisi energi, reformasi layanan, dan penataan tata kelola. Interaksi aliran masalah, kebijakan, dan politik terlihat pada keberhasilan aktor-aktor kebijakan meringkai kelemahan regulasi, dualisme pengaturan, ketidakpastian layanan, dan tingginya biaya kepatuhan sebagai persoalan yang mendesak, dengan temuan audit berperan sebagai sumber legitimasi yang memperkuat urgensi perubahan. *Policy entrepreneur* dalam proses ini tidak tampil sebagai figur tunggal, melainkan sebagai aktor kolektif yang berjejak institusi, terutama melalui jejaring DJBC, Ditjen EBTKE, dan unit-unit terkait di Kementerian Keuangan, yang berperan menghubungkan pengetahuan teknis, bukti kebijakan, dan proses harmonisasi internal hingga tercapai keputusan final.

Kata kunci: *Multiple Streams Framework*, formulasi kebijakan, insentif fiskal, panas bumi, EBT

ABSTRACT

This study analyzes the formulation dynamics of Ministry of Finance Regulation PMK 218/PMK.04/2019 on fiscal facilities for imported goods used in geothermal activities, which remains the only import fiscal incentive specifically targeted at a renewable energy subsector in Indonesia. Using the Multiple Streams Framework (MSF), the research seeks to explain how the interactions among the problem, policy, and politics streams enabled the adoption of PMK 218/PMK.04/2019, who acted as policy entrepreneurs, when and how policy window opened, and how these findings enrich MSF in the context of sectoral fiscal policy in a developing country.

The study employs a qualitative case study design. Primary data were collected through semi-structured interviews with eight key informants from the Directorate General of Customs and Excise, the Directorate General of New and Renewable Energy and Energy Conservation, geothermal firms, and the industry association, selected purposively. Secondary data were drawn from regulations, policy studies, meeting minutes, official correspondence, and institutional documents. Data were analyzed through iterative coding, aggregation of codes into categories and themes, and thematic interpretation guided by MSF. The robustness of the findings was strengthened through source and method triangulation, attention to data saturation, and selective member checking.

The formulation of PMK 218/PMK.04/2019 demonstrates that a technical-fiscal policy can be formulated and enacted relatively quickly when external political resistance is low, while the decision-making process is shaped primarily by technocratic-bureaucratic dynamics within government. In this case, the policy window did not emerge as a brief moment of opportunity, but rather opened gradually as the problem became more clearly defined, implementable solutions were made available, and internal support strengthened because the policy aligned with broader agendas of energy transition, service reform, and governance improvement. The interaction of the problem, policy, and politics streams is reflected in the ability of policy actors to frame regulatory weaknesses, regulatory dualism, service uncertainty, and high compliance costs as urgent issues, with audit findings serving as a source of legitimacy that reinforced the urgency for change. The policy entrepreneur in this process did not appear as a single individual, but rather as a collective, institutionally embedded actor, particularly through the networks of Directorate General of Customs and Excise, the Directorate General of New, Renewable Energy and Energy Conservation, and related units within the Ministry of Finance, which played a key role in connecting technical knowledge, policy evidence, and internal harmonization processes until a final decision was reached.

Keywords: Multiple Streams Framework, policy formulation, fiscal incentives, geothermal, renewable energy