

**EFEKTIVITAS KEBIJAKAN INSENTIF PAJAK BAGI INDUSTRI
MANUFAKTUR LOGAM TERDAMPAK *CORONA VIRUS DISEASE* 2019
DI DAERAH ISTIMEWA YOGYAKARTA DITINJAU DARI FUNGSI
REGULEREND PAJAK**

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INTISARI

Pandemi *Corona Virus Disease 2019* (COVID-19) menyebabkan memburuknya kondisi ekonomi di Indonesia. Demi tercapainya pemulihan ekonomi nasional, pemerintah mengeluarkan serangkaian kebijakan salah satunya insentif pajak bagi wajib pajak terdampak COVID-19. Penelitian ini bertujuan untuk mengetahui efektivitas kebijakan insentif pajak bagi industri manufaktur logam terdampak COVID-19 di Daerah Istimewa Yogyakarta dan kesesuaian kebijakan tersebut dengan fungsi *regulerend* pajak.

Penelitian ini bersifat normatif dan empiris. Jenis data yang digunakan adalah data primer dan data sekunder. Pengambilan data primer melalui wawancara dengan pelaku usaha manufaktur logam di Yogyakarta, Asosiasi Pengusaha Aluminium Yogyakarta (ASPAYO), dan Kantor Pelayanan Pajak Pratama Yogyakarta. Pengumpulan data sekunder melalui studi literatur yang mencakup bahan hukum primer, sekunder, dan tersier. Analisis data dilakukan dengan metode kualitatif dan disajikan secara deskriptif.

Hasil penelitian ini didasarkan pada teori sistem hukum Lawrence M. Friedman yang menjelaskan 3 unsur yang menentukan efektivitas suatu penegakan hukum yaitu substansi, struktur, dan kultur hukum. Pertama, penelitian ini menunjukkan ketiga unsur tersebut tidak berjalan secara efektif. Kedua, realisasi pemanfaatan insentif pajak oleh pelaku industri manufaktur logam masih rendah. Terdapat kendala dari kurangnya sosialisasi, minimnya kemampuan wajib pajak, dan beban administrasi pasca memanfaatkan insentif pajak. Ketiga, kebijakan insentif pajak sesuai dengan fungsi *regulerend* pajak. Insentif pajak akan membantu dalam meningkatkan konsumsi masyarakat, meningkatkan kinerja karyawan, dan menjaga likuiditas usaha. Namun fungsi *regulerend* tersebut tidak berfungsi dengan baik karena insentif pajak menimbulkan potensi penyalahgunaan oleh wajib pajak seperti memasukkan data fiktif, pembayaran tunai tanpa bukti, terbatasnya pengawasan dari KPP Pratama, penambahan pengeluaran, serta potensi pelanggaran privasi dari wajib pajak.

Kata Kunci: Insentif pajak, Fungsi *Regulerend*, Covid-19

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***EFFECTIVITY OF TAX INCENTIVE ON METAL MANUFACTURING
INDUSTRY AFFECTED BY CORONA VIRUS DISEASE 2019 IN
YOGYAKARTA SPECIAL REGION IN TERMS OF
REGULEREND TAX FUNCTION***

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ABSTRACT

The Corona Virus Disease 2019 (COVID-19) pandemic has caused a slump in the economic condition in Indonesia. In order to achieve national economic recovery, the government issued a series of policies such as tax incentives for taxpayers impacted by COVID-19. This legal research was conducted to analyze the effectivity of the tax incentive for the metal goods manufacturing industry impacted by the COVID-2019 in the Special Region of Yogyakarta and the suitability of the tax incentive with the regulerend tax function.

This research is a combination between normative legal research and empirical legal research. The data used in this research is consists of two types of data such as the primary and secondary data. The primary data were collected through interviews with metal manufacturing businesses in Yogyakarta, the Yogyakarta Aluminium Entrepreneurs Association (ASPAYO), and the Yogyakarta Municipality Tax Office. Meanwhile the secondary data were collected from the literature research consist of primary legal material, secondary legal materials, and tertiary legal material. The data was analysed using qualitative methods and presented descriptively.

The results of this study are based on Lawrence M. Friedman's legal system theory which explains 3 elements that determine the effectiveness of law enforcement, namely substance, structure, and legal culture. First, this study shows that these three elements do not work effectively. Second, the results of this study indicate that the realization of tax incentives by metal manufacturing industry taxpayer is still low. There are obstacles from lack of socialization, lack of ability of taxpayers, and administrative burdens after using tax incentives. Third, the tax incentive has been in accordance with the regulerend tax function. The tax incentives increasing public consumption, improving employee performance, and maintaining business liquidity. However, tax incentives lead the individuals or businesses to intentionally falsifying data, doing cash payments without evidence, limited supervision from tax office, cause an additional expense, and risk of privacy violations from taxpayers.

Keywords: Tax incentives, Regulerend function, Covid-9

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