

ABSTRAK

Analisis Kebijakan Relaksasi Pajak Daerah Atas Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) Pada Masa Pandemi Covid-19

Studi Kasus Pada Badan Pendapatan Daerah Kota Bandung

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Meramu kebijakan ditengah pandemi covid-19 membuka cakrawala pemerintah Kota Bandung sebagai pemangku kepentingan tentang pandemi yang berdampak besar pada sektor perpajakan. Pemerintah sebagai pembuat kebijakan mengeluarkan kebijakan relaksasi pajak untuk memaksimalkan realisasi PBB-P2. Penelitian ini bertujuan untuk mengetahui bagaimana implementasi kebijakan relaksasi Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kota Bandung pada masa pandemi covid-19. Mengetahui faktor-faktor yang mempengaruhi implementasi kebijakan relaksasi pajak atas Pajak Bumi dan Bangunan (PBB-P2) di Pemerintah Kota Bandung pada masa pandemi covid-19. Mengetahui penyerapan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) sebelum dan pada masa pandemi covid-19. Mengetahui dampak yang terjadi setelah diterapkannya relaksasi pajak atas Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) di Kota Bandung pada masa pandemi covid-19. Metode penelitian ini adalah deskriptif kualitatif dengan pengumpulan data dilakukan dengan wawancara, observasi dan dokumentasi. Teknik analisis data yang digunakan adalah analisis model Miles and Huberman. Hasil penelitian ini menunjukkan bahwa implementasi kebijakan relaksasi PBB-P2 di Kota Bandung sudah berjalan dengan baik. Adapun faktor-faktor yang mempengaruhi meliputi komunikasi, sumber daya, disposisi atau sikap dan struktur birokrasi. Penyerapan PBB-P2 setelah dan pada masa pandemi covid-19 mengalami penurunan, meski demikian tetap dapat memenuhi target yang sudah ditetapkan sebelumnya. Dampak setelah diterbitkannya kebijakan relaksasi PBB-P2 membuat Wajib Pajak merasa diringankan sehingga mampu memenuhi kewajiban perpajakan mengenai PBB-P2.

Kata Kunci: Kebijakan, Relaksasi Pajak, Pajak Bumi dan Bangunan, Pandemi covid-19

ABSTRACT

Analysis of Regional Tax Relaxation Policy on Rural and Urban Land and Building Taxes (PBB-P2) During the Covid-19 Pandemic

Case Study at the Bandung City Regional Revenue Agency

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Formulating policies in the midst of the covid-19 pandemic opened the horizons of the Bandung City government as a stakeholder regarding the pandemic that had a major impact on the tax sector. The government as a policy maker issues a tax relaxation policy to maximize the realization of PBB-P2. This study aims to find out how the implementation of the Rural and Urban Land and Building Tax relaxation policy (PBB-P2) in Bandung City during the covid-19 pandemic. Knowing the factors that influence the implementation of the tax relaxation policy on Land and Building Tax (PBB-P2) in the Bandung City Government during the covid-19 pandemic. Knowing the absorption of Rural and Urban Land and Building Tax (PBB-P2) before and during the covid-19 pandemic. Knowing the impact that occurred after the implementation of the tax relaxation on the Rural and Urban Land and Building Tax (PBB-P2) in the City of Bandung during the covid-19 pandemic. This research method is descriptive qualitative with data collection is done by interview, observation and documentation. The data analysis technique used is the analysis of the Miles and Huberman model. The results of this study indicate that the implementation of the PBB-P2 relaxation policy in the city of Bandung has been going well. The influencing factors include communication, resources, disposition or attitude and bureaucratic structure. The absorption of PBB-P2 after and during the covid-19 pandemic decreased, however, it was still able to meet the targets that had been previously set. The impact after the issuance of the PBB-P2 relaxation policy makes taxpayers feel lightened so that they are able to fulfill their tax obligations regarding PBB-P2.

Keywords: Policy, Tax Relaxation, Rural and Urban Land and Building Tax, Covid-19 Pandemic