

# Analisis Formulasi Kebijakan Perubahan Ambang Batas Hunian yang Dikenakan Pajak Penjualan atas Barang Mewah = Analysis of Policy Formulation for Changes in Threshold of Residences Subjected to Sales Tax on Luxury Goods

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## Abstrak

Pemerintah melakukan perubahan ambang batas hunian mewah yang dikenakan PPnBM menjadi Rp 30 miliar yang dituangkan dalam PMK Nomor 86/PMK.010/2019. Penelitian ini bertujuan untuk menganalisis latar belakang formulasi perubahan ambang batas hunian mewah yang dikenakan pajak penjualan atas barang mewah dan proses formulasi kebijakan perubahan ambang batas hunian mewah yang dikenakan pajak penjualan atas barang mewah. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data wawancara mendalam dan metode analisis data kualitatif. Hasil penelitian ini adalah tujuan dinaikkannya batasan PPnBM hunian mewah adalah sebagai upaya pemerintah mendukung pertumbuhan industri properti residensial yang sedang melemah. Sedangkan proses formulasi kebijakan dilakukan dengan cara dimulai dari pemberian masukan oleh REI. Setelah itu, dilakukan pembahasan substansi kebijakan yang dipimpin oleh BKF dengan pihak-pihak terkait. Pihak tersebut diantaranya adalah DJP, Kemenko Perekonomian, dan Kementerian PUPR. Lalu, dilakukan rapat perumusan RPMK dengan mengundang biro hukum masing-masing Kementerian dan Kemenkumham.

.....The government made changes to the luxury residential threshold subjected to PPnBM into IDR 30 billion as outlined in PMK Number 86/PMK.010/2019. This study aims to analyze the background of the formulation of changes in the threshold for luxury residences subjected to sales tax on luxury goods and the policy formulation process for changing the threshold for luxury residences subjected to sales tax on luxury goods. This study uses a qualitative approach with in-depth interview data collection techniques and qualitative data analysis methods. The results of this study are the purpose of increasing the PPnBM threshold for luxury residences as an effort by the government to support the growth of the residential property industry which is currently slowing down. While the policy formulation process is carried out by starting from providing input by REI. After that, a discussion of the substance of the policy led by the Fiscal Policy Agency (BKF) was carried out with related parties. These parties include the DGT, the Coordinating Ministry for the Economy, and the Ministry of Ministry of Public Works and Public Housing. Then, a meeting was held to formulate the RPMK by inviting the legal bureaus of each Ministry and the Ministry of Law and Human Rights.