Analisis Perlakuan Pajak atas Layanan Kesehatan Sehat Pakai Air (SPA) Pasca Putusan Mahkamah Konstitusi Nomor 19/PUU-XXII/2024 = Analysis of Tax Treatment on Sehat Pakai Air (SPA) Health Services Following Constitutional Court Decision Number 19/PUU-XXII/2024

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Abstrak

Putusan Mahkamah Konstitusi (MK) Nomor 19/PUU-XXII/2024 telah mengubah landasan hukum mengenai pengenaan Pajak Barang dan Jasa Tertentu (PBJT) atas layanan Sehat Pakai Air (SPA), dengan menyatakan bahwa frasa “SPA” dan “mandi uap” dalam UU Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Daerah (UU HKPD) tidak lagi memiliki kekuatan hukum mengikat. Penelitian ini bertujuan untuk menganalisis latar belakang pengajuan judicial review oleh asosiasi industri SPA, alasan konstitusional MK dalam mengabulkan permohonan tersebut, serta mengkaji implikasi putusan terhadap regulasi perpajakan dan industri SPA di Indonesia. Metode penelitian yang digunakan adalah pendekatan kualitatif dengan paradigma post-positivisme, serta teknik pengumpulan data melalui studi pustaka dan wawancara mendalam dengan pelaku usaha, akademisi, dan perwakilan pemerintah. Analisis dilakukan menggunakan model evaluasi kebijakan publik dari William N. Dunn yang mencakup dimensi efektivitas, kecukupan, responsivitas, dan ketepatan. Hasil penelitian menunjukkan bahwa pengenaan PBJT atas SPA sebelum putusan MK dianggap tidak adil dan tidak sesuai dengan karakteristik layanan SPA sebagai bagian dari jasa kesehatan preventif dan promotif. MK mengabulkan permohonan judicial review karena pajak hiburan atas SPA dinilai bertentangan dengan hak atas kesehatan yang dijamin UUD 1945. Namun, implementasi putusan MK belum sepenuhnya tercermin dalam regulasi daerah dan kebijakan administratif pemerintah, sehingga menimbulkan ketimpangan perlakuan dan ketidakpastian hukum bagi pelaku usaha. Diperlukan langkah strategis dari pemerintah pusat dan daerah untuk merevisi peraturan, memperjelas klasifikasi layanan SPA, serta memperkuat koordinasi lintas kementerian guna memastikan kebijakan perpajakan yang adil, tepat sasaran, dan konstitusional.

......The Constitutional Court Decision Number 19/PUU-XXII/2024 has shifted the legal foundation regarding the imposition of the Specific Goods and Services Tax (PBJT) on Sehat Pakai Air (SPA) health services, by declaring that the terms “SPA” and “steam bath” in Law Number 1 of 2022 concerning the Fiscal Relationship between the Central Government and Regional Governments (UU HKPD) no longer have legally binding force. This study aims to analyze the background behind the judicial review filed by the SPA industry association, the Constitutional Court’s reasoning in granting the petition, and the implications of the decision for tax regulation and the SPA industry in Indonesia. The research employs a qualitative approach with a post-positivist paradigm, and data were collected through literature review and in-depth interviews with business actors, academics, and government representatives. The analysis is based on William N. Dunn’s public policy evaluation model, which includes the dimensions of effectiveness, adequacy, responsiveness, and appropriateness. The findings show that the imposition of PBJT on SPA services prior to the Constitutional Court’s decision was considered unjust and inconsistent with the nature of SPA services as part of preventive and promotive health services. The Constitutional Court granted the judicial review on the grounds that imposing an entertainment tax on SPA services violates the

constitutional right to health guaranteed by the 1945 Constitution. However, the implementation of the Court's decision has not yet been fully reflected in regional regulations and government administrative policies, resulting in unequal treatment and legal uncertainty for business actors. Strategic steps are needed from both central and regional governments to revise existing regulations, clarify the classification of SPA services, and strengthen inter-ministerial coordination to ensure a fair, targeted, and constitutionally aligned taxation policy.