

Analisis peluang dan tantangan internalisasi emisi karbon dalam Perhitungan Pajak Kendaraan Bermotor Terutang di Indonesia: Studi pada negara Malaysia = Analysis of opportunities and challenges of internalization of carbon emissions in the calculation of Motor Vehicle Tax Payable in Indonesia: Study on Malaysia

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Abstrak

Kualitas udara yang memburuk, terutama akibat emisi dari sektor transportasi, menunjukkan perlunya kebijakan yang lebih responsif dan berkelanjutan. Selama ini, pendekatan command- and-control belum cukup efektif, sehingga diperlukan instrumen ekonomi seperti pajak untuk mendorong perubahan perilaku. Pajak Kendaraan Bermotor (PKB) yang saat ini diterapkan belum menginternalisasi emisi karbon, meskipun kendaraan bermotor jelas menghasilkan eksternalitas berupa polusi udara. Penelitian ini bertujuan untuk menganalisis peluang dan tantangan dalam mengintegrasikan emisi karbon ke dalam mekanisme perhitungan PKB di Indonesia. Selain itu, penelitian juga meninjau kebijakan serupa di Malaysia, yaitu Lesen Kendaraan Motor (LKM), yang secara tidak langsung sudah mencerminkan dimensi lingkungan melalui dasar pengenaan berbasis kapasitas mesin. Penelitian dilakukan menggunakan pendekatan kualitatif melalui wawancara mendalam dan studi kepustakaan. Hasil penelitian menunjukkan bahwa PKB berbasis emisi memiliki potensi besar untuk menjadi instrumen pajak lingkungan, meningkatkan penerimaan daerah, serta memberikan disinsentif terhadap penggunaan kendaraan pribadi. Namun, sejumlah tantangan juga muncul, seperti ketidakjelasan otoritas pemungutan, belum tersedianya alat ukur emisi yang akurat, risiko meningkatnya tunggakan pajak akibat beban biaya yang tinggi, serta keterbatasan penginternalisasian emisi atas kendaraan bermotor secara umum. Oleh karena itu, penelitian ini merekomendasikan strategi implementasi dan harmonisasi kebijakan PKB berbasis emisi karbon yang adil, terintegrasi, dan mendukung perlindungan lingkungan. Penelitian lanjutan disarankan untuk mengkaji Pajak Bahan Bakar Kendaraan Bermotor (PBBKB) sebagai alternatif pajak lingkungan yang berpotensi lebih mencerminkan emisi aktual kendaraan.

.....Deteriorating air quality, especially due to emissions from the transport sector, shows the need for more responsive and sustainable policies. So far, the command-and-control approach has not been effective enough, so economic instruments such as taxes are needed to encourage behavior change. The Motor Vehicle Tax (PKB) that is currently implemented has not internalized carbon emissions, even though motor vehicles clearly produce externalities in the form of air pollution. This research aims to analyze opportunities and challenges in integrating carbon emissions into the PKB calculation mechanism in Indonesia. In addition, the study also reviewed a similar policy in Malaysia, namely the Lesen Kendaraan Motor (LKM), which indirectly reflects the environmental dimension through the basis of engine capacity-based imposition. The research was conducted using a qualitative approach through in-depth interviews and literature studies. The results of the study show that emission based PKB has great potential to become an environmental tax instrument, increase regional revenue, and provide a disincentive to the use of private vehicles. However, a number of challenges also arise, such as the lack of clarity of the collection authority, the lack of accurate emission measuring instruments, the risk of increasing tax arrears due to high-cost

burdens, and the limitation of internalizing emissions of motor vehicle in general. Therefore, this study recommends strategies for implementing and harmonizing an emission-based motor vehicle tax policy that is fair, integrated, and supports environmental protection. Further research is suggested to examine the Motor Vehicle Fuel Tax (PBBKB) as an alternative to environmental taxes that have the potential to better reflect the actual emissions of vehicles.