

Kodifikasi dan Efektivitas Kebijakan Fiskal untuk Menurunkan Emisi Gas Rumah Kaca pada Industri Semen, Baja & Pulp

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ABSTRACT

Industrial activities are known as contributors to greenhouse gas (GHG) emissions. Sources of GHG emissions from the industry sector are energy input, non-energy input, industrial processes and industrial wastewater. Thus, the industrial sector, as one of the focal sectors under RAN-GRK, plays a crucial role in reducing GHG emissions for climate change mitigation. The implementation of potential mitigation actions in the industry sector clearly requires appropriate regulatory framework conditions in place. The right mix of policies and instruments is needed to encourage the respective industry players to be actively involved in the national efforts to reduce Indonesia's GHG emissions. Economic instruments would then provide the necessary incentives for the industrial companies to implement mitigation actions. This study came up with four major recommendations to improve effectiveness of fiscal policy to reduce green house. First, we need to do systematic synchronization of existing regulations. There are numerous regulations and fiscal incentive on iron & steel, cement and pulp & paper industry but only few explicitly mentioned emission reduction as one of the indicator or goal. Government regulation PP 23/2009 on National Industrial Policy has goal of developing industry while maintaining environmental sustainability but Ministry of Finance (PMK) no 76/2012 establishing list of industry that don't have to pay for import fee does not list environmental concern as indicators of granting the facility. Ditto with PMK Number 130/2011 on tax holiday and PP 53/2011 on investment incentive that have strong potential to change industry practice and reduce emissions significantly.

Keywords: *GHG Emission, Mitigation, Fiscal Incentive*

PENDAHULUAN

Pemerintah Indonesia telah berkomitmen untuk menurunkan emisi gas rumah kaca (GRK) pada tahun 2020 sebesar 26 % dengan pendanaan APBN/APBD serta sampai 41 % dengan dukungan internasional. Untuk mencapainya, telah disusun Rencana Aksi Nasional Penurunan Emisi Gas Rumah Kaca (RAN-GRK) yang akan ditindak lanjuti dengan “*Nationally Appropriate Mitigation Actions*” (NAMAs) berdasarkan *United Nations Framework Convention on Climate Change* (UNFCCC). NAMAs adalah

kumpulan kebijakan dan kegiatan yang dilaksanakan untuk mencapai komitmen penurunan emisi rumah kaca.

Kegiatan industri adalah salah satu kontributor utama emisi gas rumah kaca yang meliputi input (energi dan non-energi), proses industri dan limbah/sisa hasil industri. Sektor industri, sebagaimana tercantum dalam RAN-GRK memiliki peranan penting dalam pencapaian target penurunan emisi GRK atau mitigasi perubahan iklim. Berdasarkan studi Bank Dunia (2009) yang di jabarkan pada Tabel 1. empat sektor yang merupakan *emitter*

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