

ABSTRAK

Pandemi membawa dampak yang kompleks, sehingga pemerintah perlu melakukan beberapa kebijakan untuk melakukan program percepatan pemulihan ekonomi nasional, dengan menerbitkan Peraturan Menteri Keuangan Nomor - 5/PMK.010/2022, program ini diharapkan mampu menjaga daya beli masyarakat dan menjadi stimulus untuk meningkatkan daya beli masyarakat dalam mendorong sektor produksi padat karya, di tengah penurunan ekonomi saat pandemi Covid-19.

Rumusan masalah (1) Bagaimana kebijakan dan ketentuan sistem penjualan kendaraan bermotor berdasarkan Peraturan Menteri Keuangan Nomor - 5/PMK.010/2022 (2) Bagaimana implementasi Peraturan Menteri Keuangan Nomor - 5/PMK.010/2022 dalam perspektif hukum Islam di dealer mobil bekas APJM PELITA.

Metode penelitian kualitatif, memperoleh data dari masyarakat sebagai sumber primer melalui penelitian lapangan dengan wawancara, observasi dan dokumentasi untuk memahami dinamika yang terjadi dari berbagai sudut pandang. Data sekunder didapatkan melalui buku, jurnal dan dokumen resmi, selanjutnya di analisis dari data empiris dan diakhiri kesimpulan.

Dalam *Siyāṣah Māliyah* adalah suatu tanggung jawab pemerintah dalam mempertahankan kestabilan ekonomi dengan cara memberi insentif pajak berupa PPnBM demi tercapainya stabilitas ekonomi negara. Islam mengisyaratkan dalam segala aspek perlu mempertimbangkan kemaslahatan dengan menolak kemadaran serta dapat menentukan kemanfaatan secara selektif yang memprioritaskan mafsadat lebih besar daripada yang lebih kecil.

Kata kunci: Peraturan Menteri, Hukum Islam, *Siyāṣah Māliyah*, Pemulihan Ekonomi

ABSTRACT

The pandemic has a complex impact, so the government needs to carry out several policies to carry out a program to accelerate national economic recovery, by issuing a Minister of Finance Regulation Number - 5 / PMK.010 / 2022, this program is expected to be able to maintain people's purchasing power and become a stimulus to increase the purchasing power of the community in encouraging the labor-intensive production sector, amid the economic downturn during the Covid-19 pandemic.

Formulation of the problem (1) How is the policy and provisions of the motor vehicle sales system based on the Regulation of the Minister of Finance Number - 5 / PMK.010 / 2022 (2) How is the implementation of the Minister of Finance Regulation Number - 5 / PMK.010 / 2022 in the perspective of Islamic law in used car dealerships APJM PELITA.

Qualitative research method, obtaining data from the community as a primary source through field research with interviews, observations and documentation to understand the dynamics that occur from various points of view. Secondary data are obtained through books, journals and official documents, then analyzed from empirical data and concluded conclusions.

In *Siyāsah Māliyah* it is a responsibility of the government in maintaining economic stability by providing tax incentives in the form of PPnBM in order to achieve the country's economic stability. Islam hints in all aspects that it is necessary to consider the benefit by rejecting the emergency and can selectively establish expediency that prioritizes mafsadat greater than smaller ones.

Keywords: Ministerial Regulation, Islamic Law, *Siyāsah Māliyah*, Economic Recovery