## **ABSTRACT**

The impact of the Covid-19 pandemic on the economy in Indonesia is the weakening of the economy. As a form of the government's efforts to overcome the impact of the covid-19 pandemic on the economy in Indonesia, the Ministry of Finance of the Republic of Indonesia through Customs and Excise provided KITE-IKM (Ease of Import for Export Purposes of Small and Medium Industries) facilities as a booster for the PEN (National Economic Recovery) Program. The KITE-IKM facility can be utilized by the government as an economic recovery in the region. One of the Small and Medium Industries (IKM) that has used the KITE-IKM facility, namely PT. Tjiwulan Putra Mandiri. PT. Tjiwulan Putra Mandiri is one of the IKMs located in Tasikmalaya City which until now has been actively using the KITE-IKM facility.

This study uses a qualitative descriptive research method and uses a case study approach. Data collection techniques using semi-structured interviews. The informant collection technique used purposive sampling. In this study, Dye Policy Theory is used, namely "... what governments do, why they do it, and what difference it makes".

The policy of the Regional Government of the City of Tasikmalaya in utilizing the KITE-IKM Facilities during the Covid-19 pandemic is to fully support the use of these facilities. The form of government support is by providing information related to data and recommending Small and Medium Industries (IKM) in Tasikmalaya City which are included in the criteria for recipients of KITE-IKM facilities to Tasikmalaya Customs and Excise. In addition, there are several policies from the Regional Government of the City of Tasikmalaya that can support the utilization of KITE-IKM facilities such as facilitating export-import licensing through the Public Service Mall, implementating the Tasikmalaya City Product Use Program and synergizing with Tasikmalaya Customs and Excise in the 'Export Solution House'.'

The benefits of this facility have been felt by PT. Tjiwulan Putra Mandiri as an IKM which has received the KITE-IKM facility in Tasikmalaya City. Even though until now the utilization of KITE-IKM facilities has not been maximized in Tasikmalaya City, Customs and Excise together with the Regional Government continue to make efforts to maximize the utilization of KITE-IKM facilities.

Keywords: Local Government Policy of Tasikmalaya City, KITE-IKM Facilities, Covid-19Pandemic