

Analisis kebijakan perubahan tarif kelas jalan pajak reklame di DKI Jakarta = Street class tariff alteration policy analysis of commercial tax in DKI Jakarta

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Abstrak

[ABSTRAK

Skripsi ini membahas mengenai dasar pemikiran kebijakan perubahan tarif kelas jalan Pajak Reklame di DKI Jakarta. Kebijakan tersebut tertuang dalam Perda Nomor 12 Tahun 2004 tentang Pajak Reklame dimana tarif kelas jalan mengalami kenaikan yang cukup tinggi. Kelas jalan merupakan salah satu komponen yang terdapat pada Nilai Sewa Reklame. Kenaikan pada tarif kelas jalan akan membawa dampak meningkatnya Nilai Sewa Reklame yang akan berakibat pada meningkatnya penerimaan, dari sisi budgetair. Namun tidak semata-mata soal meningkatkan penerimaan, dari sisi regulerend, reklame pun harus dibatasi agar DKI Jakarta nantinya tidak akan menjadi hutan reklame. Oleh karena itu, dalam skripsi ini juga akan membahas mengenai dampak kebijakan perubahan tarif kelas jalan dilihat dari sisi budgetair dan regulerendnya.

Penelitian ini adalah penelitian kualitatif dengan metode deskriptif analisis. Penelitian ini melakukan analisis dari data yang ada dan juga dengan melakukan wawancara mendalam dengan para informan yang terlibat dalam pemungutan pajak reklame baik itu dari para pembuat kebijakan sampai kepada Wajib Pajak.

Hasil penelitian menunjukkan bahwa latar belakang dibuatnya kebijakan perubahan tarif kelas jalan adalah karena meningkatnya pertumbuhan jumlah kendaraan bermotor di DKI Jakarta setiap tahunnya.

Bertambahnya jumlah kendaraan bermotor yang luar biasa akan menyebabkan kemacetan parah dan mengakibatkan terganggunya aktifitas masyarakat. Oleh karena itu, masyarakat cenderung melewati jalan-jalan alternatif untuk menghindari kemacetan yang terjadi di jalan-jalan utama. Hal ini akan mengakibatkan sisi komersil suatu reklame akan meningkat karena jalan yang dulu tidak ramai sekarang menjadi ramai sehingga perlu dilakukan penyesuaian nilai kelas jalan yang baru. Dampak kebijakan tarif kelas jalan ini lebih berpengaruh kepada sisi budgetair ketimbang regulerend. Dari sisi budgetair, penerimaan pajak reklame telah mencapai target per tri wulan. Sementara dari sisi regulerend, tidak terlalu signifikan hal ini dapat dilihat dari bertambahnya jumlah reklame baru pada tahun 2012.

ABSTRAK

This paper is discussed a premise of street class tariff alteration of commercial tax in DKI Jakarta. This policy is written in a regional regulations number 12 year of 2004 of Commercial Tax where the street class tariff were having a high ascent. Street class is one of component which consisted in Commercial Contract Value. Street Class Tariff Ascent will have an impact to increase a Commercial Contract Value in which result in to rise more acceptances, if looked at from budgetary side. Nevertheless, in addition to increase more acceptance, commercial sign shall be restricted in order to avoid a massive emergence of commercial sign in DKI Jakarta if looked at from regular side.

This research is a qualitative research by analysis descriptive method. This research will also conduct an analysis from available data and by held an in depth interview as well with informants that involves in commercial tax collection either it derived from policy maker or tax payer. Result of this research shows that The background of street class tariff alteration policy were constructed since regarding with number of vehicles are keep growing each year in DKI Jakarta. Vastly growing will induce a severe gridlock and obstructing people activity. Therefore, people are tend to pass through an alternative way in order to avoid the gridlock in the main road. Commercial side of commercial sign will enhance an income regarding to the street were then crowded so as need to be more adjusted with new street class value. The impact of Street class tariff policy had given more influence to budgetary side than regularend. Commercial tax acceptance had reached its target per third months if looked at from budgetary. Whereas from regular side it is not too significant to be seen from new commercial sign in the year 2012 that increased., This paper is discussed a premise of street class tariff alteration of commercial tax in DKI Jakarta. This policy is written in a regional regulations number 12 year of 2004 of Commercial Tax where the street class tariff were having a high ascent. Street class is one of component which consisted in Commercial Contract Value. Street Class Tariff Ascent will have an impact to increase a Commercial Contract Value in which result in to rise more acceptances, if looked at from budgetary side. Nevertheless, in addition to increase more acceptance, commercial sign shall be restricted in order to avoid a massive emergence of commercial sign in DKI Jakarta if looked at from regular side.

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