

Analisis implementasi kebijakan tarif progresif pajak bumi bangunan perdesaan perkotaan di wilayah DKI Jakarta = Analysis of the policy implementation of progressive rate of land and buliding tax on rural and urban sector in DKI Jakarta / Adhitya Nugroho

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Abstrak

ABSTRAK

Skripsi ini membahas mengenai implementasi kebijakan pada penerapan tarif progresif dalam rangka pelaksanaan pemungutan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan di DKI Jakarta dimaksudkan untuk memberikan progresivitas sehingga dapat dirasakan adil bagi Wajib Pajak. Namun pada penerapan kebijakannya ditemukan permasalahan. Penelitian ini bertujuan untuk menganalisis implementasi kebijakan dalam penerapan tarif progresif PBB P2 di DKI Jakarta. Penelitian ini dilakukan menggunakan pendekatan kualitatif melalui wawancara mendalam terhadap aktor-aktor pelaksana kebijakan dan studi literatur. Adapun hasil penelitian ini yakni implementasi penerapan tarif progresif PBB P2 yang belum baik ditinjau dari realisasi penerimaan PBB P2 tahun 2013 sebesar Rp 3.372.759.801.356 atau 93,79% yang belum optimal serta kendala dalam pelaksanaan penerapan tarif progresif PBB P2 berupa resistensi dari masyarakat DKI Jakarta dan upaya pemerintah dalam mengatasi kendala tersebut.

ABSTRACT

This undergraduate thesis discusses about implementation of progressive rates of land and building tax on rural and urban sector collection intended to provide a progression that can be perceived fairly for the taxpayer. However, the implementation of policies found problems. This study aims to analyze policy implementation in the application of progressive rates of land and building tax on rural and urban sector collection in Jakarta. This research was conducted using a qualitative approach through in-depth interviews of the actors implementing the policy and literature review. The results of this research is the implementation of application of progressive rates of land and building tax on rural and urban sector is not good in terms of realization of the land and building tax on rural and urban sector acceptance in 2013 is IDR 3,372,759,801,356, or 93.79%, which is not optimal and obstacle in the implementation of progressive rates the land and building tax on rural and urban sector such as resistance from people of Jakarta and government efforts to overcome that obstacle.