

Pembatasan kewenangan (closed list) atas pajak daerah kabupaten/kota dalam UU Nomor 28 tahun 2009 tentang pajak daerah dan retribusi daerah : studi kasus pada Pemerintahan Daerah Kabupaten Bogor) =  
Limitation of authority closed list on local tax of the local government of regency city in act number 28 year 2009 about regional tax and levy case study on local government of Bogor Regency

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Abstrak

[Tesis ini membahas tentang perlunya dilakukan pembatasan kewenangan pemungutan pajak daerah (closed list) pada Pemerintahan Daerah Kabupaten/Kota selaku penyelenggara otonomi daerah yang seluas-luasnya. Pada sisi lain perlu juga dilakukan penambahan basis pemungutan pajak daerah Kabupaten/Kota. Kebijakan pembatasan kewenangan atas pajak daerah ini ditetapkan dalam UU Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah. Penerapan prinsip “open list” dalam UU Perpajakan Daerah sebelumnya, dirasakan memberatkan masyarakat, pada sisi lain Pendapatan Asli Daerah Kabupaten/Kota rata-rata hanya mencapai kurang dari 10%, oleh karenanya UU Nomor 28 Tahun 2009 merubah prinsip “open list” menjadi “closed list” dan menambah basis pemungutan pajak daerah kabupaten/kota. Hasil penelitian menunjukkan, pembatasan kewenangan diperlukan untuk menjamin kepastian hukum agar pelaksanaan pemungutan pajak tidak menimbulkan penyalahgunaan wewenang dari administrasi pemerintahan. Penambahan basis pemungutan pajak telah berdampak positif terhadap peningkatan Pendapatan Asli Daerah, khususnya pada Pemerintahan daerah Kabupaten Bogor. Namun dalam perjalanannya beberapa ketentuan dalam UU Nomor 28 Tahun 2009 dirasakan sudah tidak sesuai dengan perkembangan perubahan sosial oleh karenanya perlu dilakukan

penyesuaian dalam UU ini.;This thesis discusses about the need to limit the local tax collection authority (closed list) on the Regional Government of Regency/City as the administrator of regional autonomy in the widest meaning. On the other hand it is also necessary to add the local tax collection base of Regency/City. The policy of limitation of local tax collection established in Law No. 28 Year 2009 on Regional Taxes and Levies. Application of the principle of “open list” in the previous law of local taxation is perceived of burdening the public, on the other hand the Regency /City Revenue in average only account for less than 10%, therefore, Law No. 28 of 2009 changed the principle of “open list” to became “closed list” and added the tax collection base of the regency/city. The research results showed that the limitation of authority is necessary to ensure legal certainty that the implementation of tax collection does not cause any abuse of authority of government administration. The addition of the tax collection base has positive impact on the improvement of regional revenue, particularly in Bogor Regency Administration. However, in the course, some provisions of Law No. 28 of 2009 is inconsistent with the development of social change that it is therefore necessary to make adjustments to this Law., This thesis discusses about the need to limit the local tax collection authority (closed list) on the Regional Government of Regency/City as the administrator of regional autonomy in the widest meaning. On the other hand it is also necessary to add the local tax collection base of Regency/City. The policy of limitation of local tax

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