

Analisis implementasi pemungutan pajak bumi dan bangunan perdesaan dan perkotaan atas jalan tol setelah pengalihan kewenangan dan implikasinya bagi investor = Analysis of implementation rural and urban property tax on toll road after transfer of authority and its implication for investors

Fitri Intan Permatasari, author

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Abstrak

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Pengalihan kewenangan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan PBB-P2 atas jalan tol dari Pemerintah Pusat ke Pemerintah Daerah menimbulkan suatu permasalahan karena ruas jalan tol yang melewati lebih dari satu kabupaten/kota berlaku lebih dari satu Peraturan Daerah. Teknik analisis yang digunakan dalam penelitian menggunakan teknik analisis kualitatif berdasarkan hasil wawancara mendalam. Berdasarkan hasil analisis, tahap penilaian dan penetapan PBB-P2 menjadi perhatian terkait penetapan Nilai Jual Objek Pajak NJOP. Ketetapan besarnya PBB-P2 setiap tahun cenderung mengalami kenaikan. Kenaikan PBB-P2 menjadi alasan kenaikan Beban Umum dan Administrasi pada awal pengalihan kewenangan.

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**ABSTRACT**

The transfer of authority of the Urban and Rural Property Tax PBB P2 on toll roads from the Central Government to the Regional Government creates a problem as toll roads passing through more than one regency city apply more than one Regional Regulation. The analytical techniques used in the study used qualitative analysis techniques based on the results of in depth interviews. Based on the results of analysis, the assessment and determination of PBB P2 becomes a concern related to NJOP. The magnitude of PBB P2 is increasing every year. The increase in PBB P2 became the reason for the increase in General and Administrative Expenses at the beginning of the transfer of authority.