

Analisis collaborative governance dalam kebijakan penghapusan sanksi administrasi bea perolehan hak atas tanah dan bangunan untuk pemberian hak baru atas tanah di Provinsi DKI Jakarta = Collaborative governance analysis in the policy of abolishing administrative sanctions for the acquisition of land and building rights for granting new rights to land in the DKI Jakarta Province

Dominicus Donny Pamungkas, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20491894&lokasi=lokal>

Abstrak

Banyaknya bidang tanah di provinsi DKI Jakarta yang belum terdaftar merupakan potensi pajak yang cukup besar dalam meningkatkan penerimaan pajak BPHTB. Namun dalam pelaksanaannya, pengenaan pajak BPHTB untuk pemberian hak baru atas tanah ini masih mengalami kendala. Adapun kendala yang dialami yaitu pengenaan sanksi administrasi BPHTB berdasarkan saat terhutang sejak penandatanganan Surat Keputusan (SK) BPN. Dalam hal ini warga Jakarta sebagai pembayar pajak merasa dirugikan, karena mereka dikenai sanksi administrasi yang disebabkan keterlambatan dalam menerima Surat Keputusan BPN. Berdasarkan hasil analisis melalui pengumpulan data di lapangan, studi literatur sebagai bahan referensi dan wawancara mendalam dengan pihak terkait, penulis menyimpulkan bahwa BPRD DKI Jakarta, Kantor BPN Wilayah DKI Jakarta dan PPAT DKI Jakarta telah bekerja sama dengan baik dalam proses pengenaan pajak BPHTB. Namun dalam kenyataannya, masih ada masalah dalam hal pengenaan sanksi administrasi BPHTB untuk pemberian hak baru atas tanah karena keterlambatan penerimaan SK BPN oleh wajib pajak.

Untuk meminimalkan hal ini, diperlukan kolaborasi yang lebih komprehensif antara lembaga-lembaga, yaitu BPRD DKI Jakarta, Kanwil BPN DKI Jakarta dan PPAT di DKI Jakarta dengan melakukan Tata Kelola Kolaboratif. Dengan *Collaborative Governance*, diharapkan pelayanan kepada wajib pajak akan lebih baik dan penerimaan pajak BPHTB di DKI Jakarta akan meningkat.

.....The large number of land in DKI Jakarta province that have not yet been registered is a significant potential tax in increasing BPHTB tax revenue. But in its implementation, the imposition of BPHTB tax for granting new rights to this land is still experiencing obstacles. The constraints experienced are the imposition of BPHTB administrative sanctions based on the time of debt due to the signing of the BPN Decree (SK). In this case, Jakarta's citizenas tax payers felt disadvantaged because they were subjected to administrative sanctions due to the delay in receiving the BPN Decree.

Based on the results of the analysis through data collection in the field, literature study as reference material and in-depth interviews with related parties, author concluded that BPRD DKI Jakarta, DKI Jakarta Regional Office of BPN and PPAT DKI Jakarta have been cooperating well in the imposition process of BPHTB tax. But in reality, there are still problems in the case of the imposition of BPHTB administrative sanctions for granting new rights to land due to delays in receipt of SK BPN by taxpayers.

To minimize this, a more comprehensive collaboration is needed between agencies, namely BPRD DKI Jakarta, Regional Office of BPN DKI Jakarta and PPAT in DKI Jakarta by conducting Collaborative Governance. With Collaborative Governance, it is expected that services to taxpayers will be better and BPHTB tax revenues in DKI Jakarta will increase.