

Analisis Kebijakan Pengampunan Pajak Daerah PBB-P2 Di Provinsi DKI Jakarta Tahun 2015 - 2019 = Analysis of Regional Property Tax Amnesty Policy in Jakarta 2015 - 2019

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Abstrak

Dalam rangka memaksimalkan penerimaan pajak pemerintah pusat memutuskan untuk memberikan wewenang pemugutan Pajak Bumi dan Bangunan Pedesaan dan Perkotaan PBB-P2 kepada pemerintah daerah. Pelimpahan wewenang kepada pemerintah daerah mengharuskan pemda DKI Jakarta untuk melakukan penagihan hutang pajak PBB-P2 yang menumpuk pada masa kelola pemerintah pusat. Pemda DKI Jakarta berupaya melakukan optimalisasi penerimaan serta memperkecil hutang pajak yang ada dengan membuka program kebijakan pengampunan pajak. Kebijakan pengampunan pajak PBB-P2 dilaksanakan setiap tahun oleh pemda DKI Jakarta. Penelitian ini dimaksudkan untuk membahas kebijakan pengampunan pajak daerah PBB-P2 yang dilakukan berulang kali oleh pemda DKI Jakarta dan melakukan analisis dampak kebijakan pengampunan pajak daerah PBB-P2 terhadap penerimaan dan kepatuhan. Metode yang dilakukan dalam penelitian ini menggunakan pendekatan kualitatif melalui wawancara mendalam terhadap implementor kebijakan pengampunan pajak PBB-P2, akademisi, wajib pajak, serta studi literatur. Hasil penelitian ini menunjukkan bahwa kebijakan pengampunan pajak yang dilakukan oleh pemda DKI Jakarta terbukti telah berkontribusi terhadap penerimaan pajak daerah PBB-P2 dalam jangka pendek namun setiap kali kebijakan pengampunan pajak daerah PBB-P2 dibuka kembali, penerimaan serta kepatuhan pajak wajib pajak terhadap kebijakan pengampunan pajak daerah PBB-P2 semakin menurun bergantung terhadap durasi serta fasilitas yang diberikan. Penurunan kepatuhan pajak juga terjadi pada turunnya kepatuhan wajib pajak terhadap sistem pemungutan PBB-P2 secara umum. Sehingga dalam jangka panjang juga menyebabkan turunnya penerimaan dan kepatuhan wajib pajak.

In order to maximize tax revenue, the central government of Indonesia has decided to give the authority to collect Property Tax to regional governments. The delegation of authority to the regional government has forced regional government of Jakarta to collect property tax debt that has accumulated during the administration of the central government. To optimize revenue and reduce existing property tax debt, the regional government of Jakarta carried out property tax amnesty policy program. But the tax amnesty policy is implemented annually by the regional government of Jakarta. This research is intended to discuss regional tax amnesty policy which has been repeatedly carried out by the regional government of Jakarta and to analyze the impact of the regional tax control policy on revenue and compliance. The method used in this study uses a qualitative approach through in-depth interviews with the implementers of the property tax amnesty, academics, taxpayers, and literature studies. The results of this study indicate that the property tax amnesty policy carried out by the regional government of Jakarta has proven to increase property tax revenue in the short term but each time property tax amnesty has reopened, the taxpayer's compliance to regional property tax amnesty policy decreases depending on the duration and facilities provided in the regional property tax amnesty program. The decline in tax compliance also occurred in the decrease taxpayer compliance to property tax collection system in general. So not only increasing revenue and compliance in the short term,

the regional property tax amnesty policy which is carried out repeatedly also causes a decrease the revenue and taxpayer compliance in the long term. In response to this impact, the regional government of Jakarta make an efforts to enforce the law and update property tax documentation.</p>