

# Pajak daerah di Provinsi Papua dalam menerapkan prinsip Lex Spesialis pada kontrak karya PT Freeport berdasarkan putusan Nomor PUT-316/B/PK/PJK/2018 = Local taxes in the Province of Papua in applying the Lex Specialis Principles at Contract Of Work PT Freeport Based On Verdict Number PUT-316/B/PK/PJK/2018

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## Abstrak

Pajak merupakan kontribusi wajib kepada negara yang terutang secara pribadi atau badan yang bersifat memaksa berdasarkan Undang-Undang, dengan tidak mendapatkan imbalan secara langsung dan digunakan untuk keperluan negara untuk kemakmuran rakyat. Setiap daerah berdasarkan wewenang otonominya berhak atas pemungutan Pajak Daerah dan Retribusi Daerah merupakan suatu kontribusi wajib kepada daerah yang terutang baik secara orang pribadi maupun badan dan bersifat memaksa. Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah mengatur jenis objek Pajak Daerah dan Retribusi Daerah, salah satunya adalah Pajak Air Permukaan. Yang dimaksud dengan air permukaan adalah semua air yang terdapat pada permukaan tanah atau di mata air, sungai danau dan laut. Skripsi ini membahas tentang prinsip Lex Spesialis dalam kontrak karya melalui studi kasus putusan nomor 316/B/PK/PJK/2018 mengenai sengketa antara Pemerintah Provinsi Daerah Papua dengan PT Freeport Indonesia. Skripsi ini memiliki dua rumusan masalah, yaitu, yang pertama adalah keterkaitan hukum antara hukum dan undang-undang dan kontrak karya berdasarkan asas Lex Spesialis derogat legi generali adalah kontrak karya berlaku sebagai sesuatu Lex Spesialis berdasarkan asas pacta sunt servanda yang mana kontrak karya tersebut menjadi suatu undang-undang bagi para pihak yang terikat. Sedangkan yang kedua adalah, pertimbangan pengadilan pajak dan mahkamah agung terkait Lex Spesialis terhadap kontrak Karya PT Freeport Indonesia.

.....Taxes are compulsory contributions to the state that are owed individually or by a compelling entity based on law, without receiving direct compensation and used for the state's needs for the greatest prosperity of the people. Taxes have a compelling nature so that they must be fulfilled. Each region based on its autonomous authority has the right to collect regional taxes and levies, which are a form of compulsory contribution to regions that are owed both individually and as a body and are compelling. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies regulates various types of objects of Regional Taxes and Regional Levies, one of which is Surface Water Tax. Surface water tax is included in a type of provincial tax. Referred to as surface water is all water found on the ground surface or in springs, rivers, lakes and seas. Surface water is the cleanest water source so that it can be used as drinking water or management for business needs. This thesis discusses the principle of Lex Specialist in the contract of work through the case study decision number 316 / B / PK / PJK / 2018 regarding the dispute between the Papua Regional Government and PT Freeport Indonesia. This thesis has two problem formulations, namely, the first is the legal relationship between law and law and a contract of work based on the Lex principle Derogat legi generali specialist is a contract of work as a Lex specialist based on the principle of pacta sunt servanda which is the contract the work becomes a law for the parties who are bound. Meanwhile, the Supreme Court has considered it properly and granted PT Freeport Indonesia's request for reconsideration number 316 / B /

PK / PJK / 2018 on the tax court decision.