

Analisis Efektivitas Pemungutan Bea Perolehan Hak Atas Tanah dan Bangunan di Provinsi DKI Jakarta = Analysis of the Effectiveness of Collection of Duties on the Acquisition of Rights on Land and Buildings in DKI Jakarta Province

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Abstrak

Penelitian ini bertujuan untuk menganalisis efektivitas pemungutan Bea Perolehan Hak atas Tanah dan Bangunan di Provinsi DKI Jakarta. Pendekatan penelitian ini adalah post positivisme dengan metode deskriptif. Hasil penelitian menunjukkan pemungutan BPHTB di Provinsi DKI Jakarta berjalan cukup memadai, didasarkan dimensi strategy, structure, system, skills dan staff meskipun dalam aspek strategy penetapan NJOP belum mencerminkan nilai pasar serta monitoring dan penilaian kerja individu pegawai belum dilakukan pada aspek skills. Peran Notaris dalam pemungutan BPHTB adalah sebagai pengumpul pajak, penyuluh perpajakan, wajib pajak, pemberi data yang akurat, dan pintu gerbang penerbitan NPWP baru. Faktor penunjang efektivitas pemungutan BPHTB adalah kemampuan SDM mumpuni, sarana dan prasarana memadai, ada regulasi yang mengatur BPHTB, dan terjalin koordinasi yang baik dengan instansi terkait, sedangkan faktor penghambat efektivitas pemungutan BPHTB yaitu keterbatasan fokus memperoleh nilai transaksi yang sebenarnya dan kurangnya pengetahuan wajib pajak.

.....This study aims to analyze the effectiveness of collecting Customs on Land and Building Rights in DKI Jakarta Province. This research approach is post positivism with descriptive method. The results showed that the collection of BPHTB in DKI Jakarta Province was running quite adequately, based on the dimensions of strategy, structure, system, skills and staff, although in the aspect of strategy the determination of NJOP did not reflect the market value and monitoring and assessment of individual employee work had not been carried out on the skills aspect. The role of a Notary in collecting BPHTB is as a tax collector, tax advisor, taxpayer, providing accurate data, and the gateway to the issuance of a new NPWP. Factors supporting the effectiveness of BPHTB collection are the ability of qualified human resources, adequate facilities and infrastructure, there are regulations that regulate BPHTB, and good coordination is established with relevant agencies, while the inhibiting factors for the effectiveness of BPHTB collection are limited focus on obtaining the actual transaction value and lack of knowledge of taxpayers.