

Analisis kesenjangan (tax gap) penerimaan pajak bumi dan bangunan di wilayah Propinsi DKI Jakarta

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Abstrak

Land and building tax is about society. In this tax not only about acceptance but include politics and public issue. Land and building tax is the central tax which the majority allocation acceptance is used to local government for developing their area. The realization of the revenue of land and building tax in 2003-2007 had increased every year. The amount of the tax had always exceeded the target from the central government of DKI Jakarta. This research based on the new paradigm in tax's theories, that is "reducing the tax gap: the illusions of pain free deficit reduction", who is told by Eric Toder. This research is focused on tax's internal conditions, which determine the tax potential loss. The factors are nonfilling gap, underreporting gap and underpayment gap.

The method which was used in this research was qualitative method that had the character of descriptive research. It was a method that produced descriptive data, gathered from written and oral information from people and observed acts. This approaching instructs to background and individual intactly. This research is expected to know how to calculate estimated tax gap of land and building tax in the city of DKI Jakarta in 2003-2007, how its problems and how its solutions in order to optimized acceptance potency.

This research concludes that the tax gap factors were statistically significance influence the total acceptance in land and building tax of DKI Jakarta in 2003-2007. The average estimation of land and building tax potency in DKI Jakarta was Rp.1.378.140.734.645,67 but the real acceptance just Rp.1.171.131.102.370,40 (84,95%). There is tax gap in that acceptance which was Rp.207.009.632.275,27 (15,05%) with composition Rp.15.776.913.158,26 (1,14%) for non-filling gap, Rp.181.525.320867,41 (13,17%) for underreporting gap and Rp.9.707.398.249,60 (0,74%) for underpayment gap. This calculation is just estimation number which is observed by research in the society. This acceptance influence other factors of land and building tax in DKI Jakarta.

Therefore, this research concluded that the tax's internal and external conditions was very influence in optimization land and building tax potency by the tax gap management. The researcher recommended that government should used tax potency and acceptance realization in order to optimized acceptance potency. And renewing the tax payer's data and the object of this tax and do the sanction execution expressly for people who impinge the taxation regulation.