

# Pajak tanah sebagai upaya sinkronisasi kebijakan pengenaan pajak tanah dan kebijaksanaan pertanahan di Indonesia

## land taxation as an instrument of synchronizing land based tax policies and land policies in Indonesia

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Abstrak

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pajak yang reguleren kurang diperhatikan. Padahal apabila kedua fungsi pajak tersebut dilaksanakan secara sinkron (selaras), maka tidak saja pemerintah mendapat dana yang diharapkan tetapi tujuan lain dan pengenaan pajak, misalnya dalam bidang pertanian dapat tercapai.

Dalam fungsinya yang budgeter, pungutan pajak tanah (PBB) sebagaimana diatur dalam Undang Undang Nomor 12 tahun 1986 dengan Sistem Informasi Obyek Pajaknya telah berhasil. Hal tersebut dapat diketahui dengan adanya kenaikan realisasi penerimaan sebesar 23.8% per tahun dalam Repelita IV.

Untuk menentukan besar kecilnya pajak tanah yang terhutang, data dan Badan Pertanahan Nasional sangat membantu karena informasi yang diperoleh lebih akurat, namun mengingat obyek tanah terdaftar belum mencapai kurang lebih 20 % dari seluruh tanah yang ada di Indonesia yang seharusnya terdaftar, maka PBB untuk kepentingan pengenaan pajaknya telah menetapkan suatu sistem yang dirancang khusus untuk pendataan, penilaian, penetapan dan pemungutan pajak.

Untuk pemerataan pendapatan maka sebaiknya bea balik nama atas tanah dan/atau bangunan perlu dihidupkan kembali termasuk pengalihan hak atas harta warisan serta hibah yang berdasarkan Undang Undang Pajak Penghasilan telah dibebaskan pengenaannya, sehingga diharapkan penumpukan kekayaan yang berlebihan dapat dicegah.

Demikian pula pajak yang dikenakan atas kenaikan nilai tanah (capital gain) sebagaimana diatur dalam PP. Nomor 48/1994 perlu disempurnakan, sehingga selain berguna bagi penerimaan negara hal tersebut akan berguna bagi ketertiban administrasi pertanian, perpajakan serta diharapkan dapat mencegah usaha manipulasi dan spekulasi tanah.

Suatu koordinasi yang baik antara instansi terkait yaitu Direktur Jenderal Pajak, dan Pertanahan Nasional (BPN), Pemerintah Daerah dan Dinas Pekerjaan Umum sangat dibutuhkan sehingga tidak terdapat tumpang tindih dalam pengaturan dan penerapan serta efisiensi untuk dilaksanakan.

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<b>Abstract</b><br>

This dissertation analyzes the problem of land taxation as an instrument of synchronizing land based tax policies and land policies in Indonesia.

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<b>ABSTRACT</b><br>

Considering the research of this dissertation provides that the law of the land and building tax as a property tax in Indonesia, has just used to generate revenue for State's Budget, but as a tool of redistribution of income and controlling the use of land to be utilized more optimally has not been implemented yet.

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A historical research of the development of land based tax policies in Indonesia as well as comparison with another countries gives the possibility for the government of Indonesia to form new policies in land taxation, so that the land policies which is political will of the government may be attained, that is the reorganization of land reform in Indonesia which has the goal of utilizing land in accordance with its potential, besides limiting the ownership or occupation of excess land for speculation purposes.

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Based on the state's sovereignty over land as enacted in article 33, paragraph 3 of the UUD 1945 juncto Article 2 UUPA (Basic Agrarian Law) and several guidance from GBHN and REPELITA (Five Years Development Planning) constitute the right of the government to organize the land use as well as levying taxes on land.

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Meanwhile the government tries to increase the revenue of State's Budget from tax sector, because the government could not depend on oil and LNG anymore, due to that oil and LNG are non-renewable resources and the unpredictable influence of fluctuation of the said prices from other countries.

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Considering that, the capital demand for development is growing rapidly every year, the budgetaire function of tax is more occurred, comparing with the other function of tax, that is a regulate function. if the two functions of taxation are

implemented synchronize, the government will receive the revenue from land taxation as well as the goal of the land policy can also be achieved.

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The budgetaire function of land and building tax (PBB) as enacted in Law No. 12/1986 with the information management system of tax object (Sistem Intormasi Objek Pajaic - SISMIOP) has been succeeded, the effort can be seen by the increasing revenue with the percentage of 23,8% during REPELITA IV.

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To determine the taxable value of land, the data collected from the Agrarian Office (BPN) will have the positive impact because the information from the land registration are more accurate, but in meantime the registered land is still 20% of supposed aggregate land in Indonesia, so PBB for the purpose of levying the tax has stipulated a system especially designed for data collecting, evaluation assesrment and tax collection.

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To achieve a better redistribution of income the transfer tax of registration of ownership of land and

building as well as over inheritance and gift, which that later matter are exempted from the levying tax according to income Tax in indonesia.

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It has mention above that the tax levied on increased land value as regulated in the government regulation Number 48/1994 need to be revised, so that besides the tax used for governments budget, it is also useful for the law and order in land administration and preventing from land speculation and manipulation.

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An inter-institutional coordination mechanism should be established among related institutions e.g; Directorate General of Tax, The Agrarian Office (BPM), The Department of Public Works and the Local Government, so it is expected that there will be no overlapping between them and efficiency will be realized.