

Analisis pelaksanaan pemungutan retribusi izin gangguan tempat usaha di wilayah Jakarta Utara = Disturbance permits for business premises charge levying analysis in North Jakarta region

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Abstrak

Skripsi ini membahas mengenai pemungutan retribusi izin gangguan tempat usaha di wilayah Jakarta Utara. Skripsi ini mengangkat dua permasalahan yaitu pelaksanaan pemungutan retribusi izin gangguan di Jakarta Utara beserta faktor- faktor penghambatnya. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data melalui wawancara mendalam dan studi kepustakaan.

Hasil penelitian ini menunjukkan bahwa dalam pelaksanaan pemungutan retribusi izin gangguan di Jakarta Utara, petugas melakukan pengidentifikasian wajib retribusi melalui pendataan secara langsung ke lapangan dan dalam penetapan retribusi izin gangguan, petugas masih dapat melakukan diskresi.

Sanksi-sanksi baik sanksi administratif, denda dan pidana belum diterapkan sesuai dengan peraturan yang berlaku. Selain itu, ada faktor penghambat dalam pemungutan retribusi seperti Sumber Daya Manusia yang masih kurang, belum ada standar kriteria untuk jenis usaha serta biaya operasional yang belum dianggarkan.

.....This thesis discusses about disturbance permits for business premises levying charge in North Jakarta. The research raised two issues; the levying process of disturbance permits for business premises charge in North Jakarta and its inhabiting factors. The study used a qualitative approach with in-depth interview and literature study as data collection techniques.

The results of this research indicate that within levying process of disturbance permits for business premises charge in North Jakarta, officers shall identify charge payers through direct data collection in the field and also while within charge levying process is running, officers can still perform discretion.

Sanctions both administrative and criminal penalties and also fines have not been applied in accordance with applicable regulations. In addition, there are inhabiting factors within charge levying process as human resources is still lacking, also there is no standard criterias for types of businesses as well as operational costs have not been budgeted yet.