

Implementasi deregulasi penerimaan negara bukan pajak di Direktorat Jenderal Bea dan Cukai = Implementation of the deregulation of non-tax revenue in Directorate General of Customs and Excise

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Abstrak

Penelitian ini membahas tentang pengimplementasian deregulasi Penerimaan Negara Bukan Pajak di Direktorat Jenderal Bea dan Cukai dimana adanya penghapusan beberapa jenis PNBP, yaitu jasa pelayanan ekspor dan impor, sewa penggunaan auditorium, dan jasa penyajian data impor / ekspor / cukai. Penelitian ini bertujuan untuk menganalisis implementasi dan implikasi dari penghapusan beberapa jenis PNBP di DJBC. Pendekatan penelitian kualitatif dengan jenis penelitian deskriptif. Hasil penelitiannya ini adalah pengimplementasian peraturan ini sudah cukup baik walaupun masih ada sedikit masalah di bagian komunikasi. Selain itu, penghapusan beberapa jenis PNBP ini juga mempengaruhi fungsi pegawai dan penerimaan di DJBC.

This research discusses about Implementation of the Deregulation of Non-Tax Revenue in Directorate General of Customs and Excise where there are deletion for some charges such as Export, Import, and Excise Charges, Rental of Auditorium, and Data Preparation of Export, Import, and Excise Charges. This research aims to analyze the implementation and implications of the elimination of some types of non-tax revenues in Directorate General of Customs and Excise. The research approach is qualitative to the type of descriptive research. The result is implementation of this regulation is good enough, but there are some problem about communication. And then, deletion of some non-tax revenue subject give effect to employee function and revenue of Directorate General of Customs and Excise.