

# Analisis perubahan peraturan gubernur tentang kebijakan pemungutan pajak air tanah di Provinsi DKI Jakarta ditinjau dari asas ease of administration = analysis of governor s regulatory change on ground water tax policy in DKI Jakarta province considering ease of administration principles

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## Abstrak

Skripsi ini membahas analisis perubahan peraturan gubernur tentang kebijakan pemungutan Pajak Air Tanah di Provinsi DKI Jakarta ditinjau dari Asas Ease of Administration. Penelitian ini mengangkat dua permasalahan yaitu apa perbedaan antara Peraturan Gubernur Nomor 76 Tahun 2005 dengan peraturan yang merevisinya yaitu Peraturan Gubernur No 38 Tahun 2017 dan bagaimana perbandingan kedua peraturan tersebut ditinjau dari asas ease of administration. Penelitian ini menggunakan pendekatan post-positivist, dengan teknik pengumpulan data melalui wawancara mendalam dan studi kepustakaan.

Hasil penelitian 1 adanya perbedaan di beberapa hal seperti penjelasan mengenai Subjek Pajak, Wajib Pajak, Objek Pajak, Tarif Pajak, Dasar Pengenaan Pajak, Penentuan Jatuh Tempo, yang belum diatur di peraturan sebelumnya sehingga pelaksanaan teknis pemungutan pajak menjadi lebih jelas; 2 Peraturan Gubernur Nomor 38 Tahun 2017 memenuhi asas pemungutan pajak yaitu asas ease of administration secara keseluruhan tetapi memiliki kekurangan di satu asas yaitu asas convenience dalam hal pembayaran pajak karena Pajak Air Tanah hanya dapat dilakukan di satu bank saja yaitu Bank DKI sehingga Wajib Pajak memiliki kesulitan dalam pembayaran jika bank tersebut sedang bermasalah.

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This thesis discusses analysis of governor's regulatory change on ground water tax policy in DKI Jakarta province considering ease of administration principles. This research raised two issues, namely what is the difference between the Governor's Rule Number 76 year 2005 with the regulations that refine it, namely Governor's Rule Number 38 year 2017 and analysis compare both of governor's rules in terms of the principle of ease of administration. This study uses a post positivist approach, with in depth interview and literature study as a data collection.

This study's main issues find that 1 there are some differences between the governor's rule about subject of taxes, tax payers, tax object, tax rates, tax imposition, maturity determination, which has not been regulated in the previous regulations, so that the technical implication of tax collection becomes more clear 2 The Governor's rule number 38 years 2017 fulfilling the principle of tax collection that is ease of administration as a whole but lacks in one principle that is the convenience concept in terms of tax payments because the groundwater tax can only be done in one bank, i.e. Bank DKI, so taxpayers have difficulties in payment if the banks are in trouble.