

# Inovasi kebijakan pembayaran PBB-P2 melalui platform e-commerce ditinjau dari asas ease of administration dan revenue productivity = The innovation of PBB-P2 payment policy through e-commerce based on ease of administration and revenue productivity principles

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## Abstrak

Kebijakan Pembayaran PBB-P2 melalui platform e-commerce merupakan inovasi pemerintah daerah dengan tujuan mempermudah Wajib Pajak dalam melakukan kewajiban perpajakannya. Penelitian ini bermaksud untuk meninjau kebijakan tersebut dari asas ease of administration berdasarkan teori yang dikemukakan oleh Ibu Haula Rosdiana dan Bapak Edi Slamet Irianto, dan meninjau dari asas revenue productivity oleh teori yang dikemukakan Fritz Numark. Penelitian ini menggunakan pendekatan kuantitatif post-positivis dengan wawancara mendalam. Dari penelitian ini, hasil yang didapatkan dari tinjauan ease of administration, dimensi Certainty belum dapat terpenuhi karena kebijakan pembayaran PBB-P2 melalui platform e-commerce belum memiliki ketentuan yang jelas terkait tata cara pembayaran dan bukti penerimaan pembayaran. Dari dimensi Convenience of Payment, pembayaran PBB-P2 melalui platform e-commerce juga dapat terpenuhi memberikan kenyamanan bagi Wajib Pajak selama proses pembayaran. Dari dimensi efficiency, baik Wajib Pajak maupun Fiskus dapat terpenuhi. Dari dimensi Simplicity, tahapan yang sederhana membuat pembayaran PBB-P2 melalui platform e-commerce dapat dipahami oleh Wajib Pajak. Dari asas Revenue Productivity, secara jangka pendek kebijakan pembayaran PBB-P2 melalui platform e-commerce dapat mencukupi penerimaan dan kedepannya dapat menjamin penerimaan PBB-P2 menjadi lebih optimal.

.....The PBB-P2 Payment Policy through e-commerce platform is the regional government innovation with the purpose of facilitating Tax Payer to undertake their responsibilities. The purpose of this research is to observe the policy from the Principle of Ease of Administration based on the theory which had been put forward by Mrs. Haula Rosdiana and Mr. Edi Slamet Irianto and observe from the Principle of Revenue Productivity based on the theory by Fritz Nurmark. This research used post-positivis quantitative approach with depth-interview. From this research, the result from the Principle of Ease of Administration is the Certainty dimension has not been fulfilled yet because the PBB-P2 Payment Policy through e-commerce platform doesn't have the clear provision, related to procedure of payment and the proof of the payment. From the Convenience of Payment dimension, the payment of PBB-P2 through e-commerce platform could provide comfort for Tax Payer during the payment process. From the Efficiency dimension, both Tax Payer and tax authorities could be fulfilled. From the Simplicity dimension, the simple stages make the PBB-P2 payment through e-commerce platform could be understood by Tax Payer. From the Principle of Revenue Productivity, in a short term, the PBB-P2 Payment Policy through e-commerce platform could suffice the revenue and in the future could guarantee that therevenue becomes more optimal.