

Analisis pengenaan pajak air permukaan (Telaah kritis pengenaan pajak air permukaan di Provinsi Sumatera Utara) = Analysis of surface water tax imposition (Critical study of the imposition of surface water tax in North Sumatra Province).

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Abstrak

Tesis ini membahas pengenaan Pajak Air Permukaan di Provinsi Sumatera Utara khususnya mengenai pengenaan Pajak Air Permukaan di PT Indonesia Asahan Aluminium (Persero) ditinjau dari Asas Kepastian Hukum. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif. Hasil penelitian menyarankan bahwa perlu dibuat langkahlangkah agar dalam pengenaan Pajak Air Permukaan di Provinsi Sumatera Utara dapat memenuhi Asas Kepastian Hukum.

.....The focus of this thesis is the imposition of Surface Water Tax on North Sumatra Province especially on the imposition of Surface Water Tax to PT Indonesia Asahan Aluminium (Persero) in legal certainty perspective. This is a descriptif qualitative study. The resilt of the study sugest that some action should be made in order to make the the imposition of Surface Water Tax on North Sumatra Province conform with the legal certainty principle.