

Pengaruh mekanisme pengenaan PBB pertambangan MIGAS atas areal perairan lepas pantai (off shore) dan hasil produksi berdasarkan lokasi objek pajak terhadap penerimaan daerah = The influences of assignment assessments of land and building tax in oil and gas mining sector from off shore areas and oil productions based on tax object's location to local government's revenue

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Abstrak

Sebagai salah satu sumber pembiayaan dalam penyelenggaraan pemerintahan, porsi penerimaan PBB setiap tahun terus meningkat. Meskipun secara kuantitatif jumlahnya relatif kecil dibanding jenis pajak pusat lainnya, namun konsistensi kenaikannya telah memberikan sumbangan yang besar terhadap pembangunan di daerah, sebab hampir seluruh penerimaan PBB diperuntukkan bagi daerah. Komponen terbesar penerimaan PBB diperoleh dari PBB migas. Dan bagian terbesar penerimaan PBB migas berasal dari PBB areal perairan Iepas pantai (off shore) dan hasil produksi. Objek PBB migas dikelompokkan menjadi tiga komponen yaitu areal di daratan (on shore), areal off shore, dan hasil produksi. Karakteristik spesifik yang melekat pada objek PBB migas areal off shore dan hasil produksi menyebabkan tidak ada satu kabupaten/kota pun yang secara khusus mempunyai kewenangan mutlak atasnya. Di lain pihak, kabupaten/kota sebagai lokasi objek pajak harus ditetapkan karena hasil penerimaan PBB harus diterima kepada kabupaten/kota. Karena itu, mekanisme pengenaan PBB migas atas areal off shore dan hasil produksi diatur secara khusus. Adanya perbedaan besaran PBB migas per kabupaten/kota yang dihitung oleh Ditjen Pajak dengan PBB migas yang dijadikan pengurang dana bagi hasil sumber daya alam (SDA) migas oleh Ditjen Lembaga Keuangan, telah memunculkan keinginan kuat dari kabupaten/kota penghasil SDA migas agar PBB migas atas areal off shore dan hasil produksi dikenakan berdasarkan lokasi objeknya (by location).

Penelitian ini dimaksudkan untuk mengetahui mekanisme pengenaan PBB migas areal off shore dan hasil produksi yang selama ini dilaksanakan dan peranannya terhadap penerimaan daerah. Penelitian juga dilakukan untuk mengetahui pengaruh mekanisme pengenaan PBB migas atas areal off shore dan hasil produksi berdasarkan lokasi objeknya terhadap penerimaan daerah baik daerah penghasil maupun daerah bukan penghasil SDA migas. Mekanisme pengenaan PBB migas atas areal off shore dan hasil produksi sebagai variabel bebas dan penerimaan daerah sebagai variabel terikat dioperasionalkan dengan metode penelitian sebagai berikut: Scoring atas jawaban-jawaban responden menggunakan Teknik Skala Linkert Analisis data menggunakan Deskriptif Kuantitatif dan Deskriptif Kualitatif melalui pendekatan studi kepustakaan, studi lapangan, dan pemanfaatan data sekunder.

Berdasarkan analisis hasil penelitian didapat pokok-pokok kesimpulan sebagai berikut:

Pertama, Terbukti porsi penerimaan PBB migas dari areal off shore dan hasil produksi terhadap total PBB migas maupun total PBB secara keseluruhan sangat dominan. Peningkatan penerimaan PBB sektor ini untuk setiap tahunnya melebihi peningkatan penerimaan PBB sektor lainnya.

Kedua, Mekanisme pengenaan PBB migas yang selama ini ditempuh oleh Ditjen Pajak yaitu kombinasi antara kebijakan pengenaan berdasarkan lokasi objek pajak (by location) untuk areal on shore dan mekanisme pemerataan untuk areal off shore dan hasil produksi (dengan formulasi APT), terbukti telah berperan meningkatkan penerimaan daerah. Kabupaten/kota penghasil SDA migas telah memperoleh pembagian dengan jumlah yang besar, di lain pihak kabupaten/kota bukan penghasil SDA migas pun memperoleh pembagian signifikan.

Ketiga, Perubahan mekanisme pengenaan PBB areal off shore dan hasil produksi dan mekanisme pemerataan menjadi formulasi berdasarkan lokasi objek pajak, terbukti mempengaruhi komposisi penerimaan daerah. Formulasi ini secara signifikan menyebabkan kenaikan penerimaan PBB migas daerah penghasil, pada saat yang sama, berkurangnya penerimaan PBB migas daerah bukan penghasil.

Keempat, Dengan melihat kondisi per kabupaten/kota, pengenaan PBB areal off shore dan hasil produksi berdasarkan lokasi objek pajak terbukti tidak menguntungkan seluruh kabupaten/kota penghasil, seperti halnya juga tidak merugikan seluruh kabupaten/kota bukan penghasil. Penggunaan formulasi ini ternyata menyebabkan penurunan penerimaan PBB migas sebagian kabupaten/kota penghasil, pada saat yang sama juga menyebabkan kenaikan penerimaan PBB migas sebagian kabupaten/kota bukan penghasil.

As one of the government's sources of income, revenue from Land and Building Tax is tend to increase during last decade. Even though the amount is smaller than other central government taxes, it has been increasing simultaneously and it is one of potential sources of income for local government. Revenues raise from Land and Building Tax are now solely considered as local government's tax revenue. The largest part of Land and Building Tax's revenue are provided by Oil and Gas Mining Sector. It mainly arises from Off Shores Area and Oil Productions, which is the major component of Oil and Gas Mining Sector. There are three components on Oil and Gas Mining Sector, such as the on Shore Areas, the off Shore Areas, and Oil Productions. The Off Shore Areas and Oil Productions have an unique and specific characters that make condition where is no local government can claimed and has an absolute authority of that areas. On the other hand, there is a need to determine the jurisdiction among the areas in order to assignment the tax revenue. There for special mechanism of the Off Shore Areas and Oil Productions assessment has determined. There are differences in results of tax assessments, while Directorate General of Taxes assigns it as local government's revenue; Directorate General of Financial institution examines it as a subtraction factor of Oil and Gas Mining's revenue sharing. This circumstance comprises the "oil abundant" local governments a curious thought. They argue that tax revenue raise from Off Shore areas and Oil Productions supposed to be allocated to local governments whose have responsibilities only.

This research examines the recent assignment assessments mechanism on the Off Shore Areas and Oil Productions and the influences to the "oil abundant" local governments and the less oil abundant" local government's revenue. This research also explores the new mechanism that based on tax object's location and the influences to local government's revenue assignment. The assignments assessment as independent variable and local government's revenue as dependent variable had been analyzed by research methods as follows: qualitative description analyzes uses scoring based on Likert Scale Technique, and data analyzes uses quantitative and qualitative approaches based on literatures approaches, fields observations and

secondary data.

Based on research analyzes, as results, these are main conclusion of this study:

First of all, it has been analyzed that the revenue rose from the Off Shore Areas and Oil Productions have a major portion and it tend to growth rapidly more than any other sector in Land and Building Tax.

Second, the recent mechanism uses combinations methods, the On Shore Areas is based on tax object's location while the Off Shore Areas and Oil Productions is based on the weighted scattering scale (APT) regarding to resources distribution among local jurisdiction. It is analyzed that current assessments has been relatively generating balance tax revenue's assignments among the "oil abundant" local governments and the "less oil abundant" local governments. The "oil abundant" local governments have been relatively receiving tax revenue as much as they should have while the "less oil abundant" local governments have been relatively receiving substantial tax revenue.

Third, it is analyzed that the new assessments formulation based on tax object's location radically influences the tax revenue's assignments. It magnifies tax revenue assignment to the oil abundant" local governments and significantly cut down the "less oil abundant" local government's tax revenue.

Fourth, it also analyzed that the new assessments formulation is not fulfilled all the "oil abundant" local governments. it shows that there are reducing tax revenue to some particular oil abundant" local governments. On the other hand it also escalates tax revenue to several the "less oil abundant" local governments.</i>