

Penerapan Prinsip Hukum Lingkungan terhadap Izin Pengusahaan Air Tanah dan Pemungutan Pajak Air Tanah di Indonesia = The application of Environmental Law Principles to the Permit of Groundwater Undertaking and the Groundwater Tax Collection in Indonesia

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Abstrak

Penelitian ini ditujukan untuk meneliti penerapan Prinsip Pencegahan dan/atau Kehati-hatian terhadap pengaturan dan pengurusan Izin Pengusahaan Air Tanah maupun penerapan Prinsip Pencemar Membayar terhadap pengaturan dan pengurusan atas pemungutan Pajak Air Tanah. Penelitian ini didasarkan pada banyaknya CAT yang rusak akibat pengambilan air tanah secara berlebihan. Sehingga, penelitian ini dilakukan dengan menggunakan metode yuridis normatif, yakni dengan menggunakan peraturan perundang-undangan dan/atau kebijakan yang ditempuh oleh pemerintah Indonesia. Hasil penelitian ini menunjukkan bahwa pengaturan dan pengurusan dari Izin Pengusahaan Air Tanah belum mengintegrasikan analisis risiko terkait dampak pengambilan air tanah atas diterbitkannya Izin Pengusahaan Air Tanah. Selain itu, hasil penelitian ini juga menunjukkan bahwa pengaturan dan pengurusan dari Pajak Air Tanah belum mencerminkan Prinsip Pencemar Membayar secara utuh.

.....This study aims to examine the application of the Preventive Action and/or Precautionary Principle to the regulation and administration of Groundwater Undertaking Permit as well as the application of Polluter Pays Principle to the regulation and administration of the Groundwater Tax collection in Indonesia. This research is based on the damage of a large number of groundwater basins in Indonesia due to excessive groundwater extraction. Thus, this research was conducted using a normative juridical method, namely by using the laws and regulations and/or policies adopted by the Indonesian government. The results of this study indicate that the regulation and administration of the Groundwater Undertaking Permits have not integrated risk analysis related to the impact of groundwater extraction on the issuance of Groundwater Undertaking Permits. In addition, the results of this study also indicate that the regulation and administration of the Groundwater Tax does not fully reflect the Polluter Pays Principle.