

ANALISIS PEMUNGUTAN PAJAK NATURA DAN/ ATAU KENIKMATAN DI INDONESIA DITINJAU BERDASARKAN ASAS CERTAINTY

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INTISARI

Penelitian ini penulis lakukan untuk mengetahui perbandingan pengaturan pajak natura dan/atau kenikmatan terkait keamanan, kesehatan dan/atau keselamatan di Indonesia dan Australia serta menganalisis pengaturan pajak natura dan/atau kenikmatan terkait keamanan, kesehatan dan/atau keselamatan di Indonesia berdasarkan *asas certainty*. Pengaturan pajak natura dan/atau kenikmatan di Indonesia perlu dianalisis menggunakan *asas certainty* karena asas ini merupakan suatu kejelasan, ketegasan, dan bentuk kepastian hukum terhadap berlakunya sebuah peraturan hukum yang selaras dengan perkembangan masyarakat.

Penelitian ini merupakan penelitian hukum normatif (yuridis normatif) dengan menggunakan metode pendekatan yang bersifat normatif atau juga disebut *legal research*. Penelitian ini bersifat deskriptif yang datanya diperoleh dengan cara studi kepustakaan dan wawancara dengan narasumber untuk memperkuat data sekunder.

Berdasarkan penelitian yang dilakukan oleh penulis menarik 2 (dua) kesimpulan. Pertama, pengaturan terkait dengan keamanan, kesehatan dan/atau keselamatan dalam pengaturan pajak natura dan/atau kenikmatan di Indonesia belum mengatur dan menyesuaikan perubahan yang ada. Kedua, pengaturan terkait dengan keamanan, kesehatan dan/atau keselamatan dalam pengaturan pajak natura dan/atau kenikmatan di Indonesia tidak memenuhi *asas certainty* karena belum terintegrasi ke dalam satu peraturan perundang-undangan. Selain itu, tahun diundangkannya dasar aturan yang dirujuk terkait pengaturan keamanan, kesehatan dan/atau keselamatan sudah lama dan jarak penerbitan aturan yang satu dan yang lainnya sangat salama serta berjauhan.

Kata Kunci: *Pajak Natura dan/atau Kenikmatan, Keamanan, Kesehatan, Keselamatan, Asas Certainty*

***ANALYSIS OF NATURA TAX AND/OR BENEFITS IN KIND TAXATION
IMPLEMENTATION IN INDONESIA REVIEWED BASED ON THE
PRINCIPLE OF CERTAINTY***

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ABSTRACT

This research is conducted to examine the comparative regulation of natura tax and/or benefits in kind taxation concerning safety, health, and/or security in Indonesia and Australia, as well as to analyze the regulation of natura tax and/or benefits in kind taxation concerning to safety, health, and/or security in Indonesia based on the principle of certainty. The regulation of natura tax and/or benefits in kind taxation in Indonesia needs to be analyzed using the principle of certainty because this principle provides clarity, firmness, and legal certainty regarding the enforcement of a legal regulation that is in line with the development of society.

This research is a normative legal research (normative juridical) that used normatively methods or known as legal research. This normative research used data that obtained from studying library materials and obtained from interviewing respondent to strengthen the secondary data.

Based on the results of the research that has been carried out, the author draws 2 (two) conclusions. First, regulations concerning to security, health, and/or safety within the framework of natura tax and/or benefits in kind taxation in Indonesia have not been updated to reflect recent changes. Second, regulations concerning to security, health, and/or safety within the framework of natura tax and/or benefits in kind taxation in Indonesia lack the principle of certainty as they are not integrated into a single legislative framework. Additionally, the foundational regulations referenced concerning security, health, and/or safety are outdated, and there is a significant time gap between the issuance of successive regulations.

Keywords: *Natura Tax and/or Benefits-In-Kind Taxation, Security, Health, Safety, Principle of Certainty*