



TINJAUAN HAK ATAS AIR TERHADAP PAJAK AIR PERMUKAAN DI KOTA BATAM

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INTISARI

Penelitian ini bertujuan untuk menganalisis keberadaan Pajak Air Permukaan di Kota Batam dalam perspektif hak atas air serta merumuskan proyeksi pengaturannya berdasarkan prinsip keadilan fiskal dan hak asasi manusia.

Penelitian ini menggunakan metode penelitian hukum normatif dengan pendekatan perundang-undangan dan studi kasus. Sumber data berasal dari bahan hukum primer, sekunder, dan tersier yang dianalisis secara kualitatif untuk memperoleh kesimpulan atas rumusan masalah.

Hasil penelitian, yaitu: **Pertama**, desain dan penerapan tarif PAP oleh Pemerintah Provinsi Kepulauan Riau masih bersifat seragam tanpa mempertimbangkan kemampuan membayar, fungsi sosial, dan perbedaan segmentasi pengguna. Kondisi ini berpotensi mengakibatkan ketimpangan fiskal secara vertikal, memberatkan rumah tangga berpenghasilan rendah, dan mengabaikan prinsip distribusi adil antarwilayah, khususnya antara *mainland* dan *hinterland*. Sengketa antara PT ATB dan Bapenda Kepri menunjukkan konflik struktural antara kontrak pelayanan publik dan kebijakan fiskal jika dilihat dari konsep PPP/KPBU dalam pembagian risiko. **Kedua**, kebijakan PAP ke depan harus diarahkan untuk menjalankan fungsi *regulerend* secara adil melalui tarif progresif, subsidi silang, dan *earmarking* untuk menjamin akses air yang berkeadilan dan berkelanjutan bagi seluruh warga Kota Batam.

Kata Kunci: Pajak Air Permukaan, Hak atas Air, Keadilan Fiskal, Kota Batam, Fungsi Regulerend.

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***AN EXAMINATION OF THE RIGHT TO WATER AND ITS
IMPLICATIONS FOR THE SURFACE WATER TAX IN BATAM CITY***

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ABSTRACT

This study aims to analyze the existence of the Surface Water Tax (Pajak Air Permukaan, PAP) in Batam City from the perspective of the right to water, and to formulate regulatory projections based on the principles of fiscal justice and human rights.

This research adopts a normative legal methodology with statutory and case study approaches. The data sources consist of primary, secondary, and tertiary legal materials, which are analyzed qualitatively to draw conclusions from the research questions.

The research findings are as follows: First, the design and implementation of PAP tariffs by the Riau Islands Provincial Government are still uniform without considering the ability to pay, social functions, and differences in user segmentation. This condition has the potential to result in vertical fiscal inequality, burdening low-income households, and ignoring the principle of fair distribution between regions, especially between the mainland and hinterland. The dispute between PT ATB and Bapenda Kepri shows a structural conflict between public service contracts and fiscal policy when viewed from the PPP/KPBU concept in risk sharing. Second, future PAP policies must be directed to carry out their regularization function fairly through progressive tariffs, cross-subsidies, and earmarking to ensure equitable and sustainable water access for all residents of Batam City.

Keywords: Surface Water Tax, Right to Water, Fiscal Justice, Batam City, Regulatory Function.

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