UNIVERSITAS GADJAH MADA
Persepsi Keadilan dan Perilaku Kepatuhan Wajib Pajak PBJT pada Pelaku Usaha Makanan dan/atau Minuman di Kawasan Wisata Taman Sari Yogyakarta: Studi Sosio-Legal berbasis Realisme Hukum Skandinavia dan Compliance Pyramid Framework
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INTISARI

PERSEPSI KEADILAN DAN PERILAKU KEPATUHAN WAJIB PAJAK PBJT PADA PELAKU USAHA MAKANAN DAN/ATAU MINUMAN DI KAWASAN WISATA TAMAN SARI YOGYAKARTA: STUDI SOSIO-LEGAL BERBASIS REALISME HUKUM SKANDINAVIA DAN *COMPLIANCE PYRAMID FRAMEWORK*

Aufa Raja' Sukmaaji[1] dan Florencia Irena Gunawan, S.H., LL.M. (Adv.).[2]

Penelitian ini bertujuan untuk menganalisis persepsi keadilan pelaku usaha makanan dan/atau minuman di Kawasan Wisata Taman Sari Yogyakarta terhadap desain dan implementasi Pajak Barang dan Jasa Tertentu (PBJT) serta memetakan orientasi perilaku kepatuhan mereka melalui *Compliance Pyramid Framework*. Metode penelitian yang digunakan adalah yuridis empiris dengan pendekatan kualitatif sosio-legal berbasis Realisme Hukum Skandinavia. Hasil penelitian menunjukkan adanya kesenjangan signifikan antara *law in books* dan *law in action* yang dipicu oleh akumulasi persepsi ketidakadilan pada dimensi distributif, prosedural, dan retributif. Penerapan tarif tunggal 10% dan minimnya sosialisasi dinilai mengabaikan asas kemampuan membayar (*ability to pay*) sektor informal, sedangkan penegakan hukum yang timpang menciptakan beban kepatuhan (*compliance penalty*) bagi usaha formal. Dampaknya, pelaku usaha formal terjebak dalam kepatuhan kalkulatif (*enforced compliance*) akibat pengawasan digital (*tapping box*). Sebaliknya, pelaku usaha informal tradisional mendominasi posisi *assisted compliance* karena keterbatasan kapasitas administratif, bahkan memicu resistensi pasif-simbolik dengan memanfaatkan status sosiokultural *lahan Sultan Ground* (Tanah Keraton) untuk mempertanyakan legitimasi moral Pemerintah Kota Yogyakarta dalam memungut pajak di ruang adat. Penelitian ini menyimpulkan bahwa kepatuhan pajak daerah di kawasan pariwisata sangat dinamis, sehingga memerlukan instrumen pendampingan yang humanis dan adaptif terhadap realitas sosial-budaya lokal daripada pendekatan koersif murni.

Kata Kunci: Pajak Barang dan Jasa Tertentu (PBJT), Kepatuhan Wajib Pajak, Sosio-Legal, Realisme Hukum Skandinavia, *Compliance Pyramid*.

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ABSTRAK

PERCEPTIONS OF JUSTICE AND TAXPAYER COMPLIANCE BEHAVIOR REGARDING THE CERTAIN GOODS AND SERVICES TAX (PBJT) AMONG FOOD AND BEVERAGE BUSINESS OPERATORS IN THE TAMAN SARI TOURISM AREA, YOGYAKARTA: A SOCIO-LEGAL STUDY BASED ON SCANDINAVIAN LEGAL REALISM AND THE COMPLIANCE PYRAMID FRAMEWORK

Aufa Raja' Sukmaaji[3] dan Florencia Irena Gunawan, S.H., LL.M. (Adv.).[4]

This study aims to analyze the perceptions of justice among food and beverage business operators in the Taman Sari Tourism Area, Yogyakarta, regarding the design and implementation of the Certain Goods and Services Tax (PBJT), while mapping their compliance behavior orientation using the Compliance Pyramid Framework. It employs an empirical legal research method with a qualitative socio-legal approach grounded in Scandinavian Legal Realism. The findings reveal a significant gap between *law in books* and *law in action*, triggered by accumulated perceived injustices across distributive, procedural, and retributive dimensions. The flat 10% tax rate and minimal socialization are perceived to overlook the ability-to-pay principle within the informal sector, whereas uneven enforcement imposes a compliance penalty on formal businesses. Consequently, formal entrepreneurs are confined to calculative compliance (*enforced compliance*) driven by digital surveillance (tapping boxes). Conversely, traditional informal operators dominate the *assisted compliance* tier due to administrative limitations, further prompting passive-symbolic resistance by leveraging the socio-cultural status of *Sultan Ground* (Kraton land) to contest the moral legitimacy of the Yogyakarta City Government levying taxes within a customary space. This study concludes that local tax compliance in tourism zones is highly dynamic, necessitating humanistic and adaptive socio-cultural assistance instruments over purely coercive approaches.

Keywords**:** *Certain Goods and Services Tax (PBJT), Taxpayer Compliance, Socio-Legal, Scandinavian Legal Realism, Compliance Pyramid*.

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