

IMPLEMENTASI PEMUNGUTAN PAJAK MINERAL BUKAN LOGAM DAN BATUAN DI KABUPATEN MAGELANG DITINJAU DARI ASAS KEPASTIAN HUKUM DAN KAITANNYA DENGAN FUNGSI MENGATUR PAJAK

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INTISARI

Tujuan dari penelitian ini adalah untuk mengetahui penerapan asas kepastian hukum dalam implementasi pemungutan pajak mineral bukan logam dan batuan di Kabupaten Magelang dan peluang fungsi mengatur pajak dalam upaya mengatasi dampak kerusakan lingkungan akibat kegiatan pertambangan pasir dan batu. Penelitian ini dilakukan dengan metode penelitian hukum normatif empiris. Hasil penelitian dijelaskan dengan cara deskriptif dan kemudian dilakukan analisa data kualitatif berdasarkan hasil penelitian kepustakaan dan penelitian lapangan.

Pelaksanaan pemungutan pajak mineral bukan logam dan batuan di Kabupaten Magelang yang diatur melalui Peraturan Bupati Nomor 12 tahun 2019 tentang Petunjuk Pelaksanaan Pemungutan Pajak Mineral Bukan Logam dan Batuan sebagian memenuhi unsur pokok asas kepastian hukum dan sebagian tidak memenuhi unsur pokok asas kepastian hukum. Unsur pokok asas kepastian hukum hanya terpenuhi atas jenis objek pajaknya, yakni pasir dan batu. Unsur pokok asas kepastian hukum yang tidak terpenuhi adalah siapa yang dikenakan pajak, jumlah pajak terutang yang harus dibayar, dan bagaimana pajak terutang harus dibayar. Dalam pelaksanaannya, pajak dapat dikenakan kepada setiap pihak yang mengangkut pasir dan batu, dalam menentukan besaran pajak terutangnya tidak jelas dasar yang digunakan, dan terdapat penyimpangan cara pembayaran pajak yang bertentangan dengan Peraturan Pemerintah Nomor 55 tahun 2016 tentang Ketentuan Umum dan Tata Cara Pemungutan Pajak Daerah.

Kegiatan pertambangan pasir dan batu berdampak terhadap kerusakan lingkungan. Mayoritas penambang tidak memiliki izin. Dinas Lingkungan Hidup Kabupaten Magelang mencatat penambang yang memiliki izin lingkungan hanya berjumlah 6 (enam). Fungsi mengatur pajak dapat diterapkan sebagai upaya untuk mengurangi dampak kerusakan lingkungan.

Kata kunci: pajak, mineral bukan logam dan batuan, asas kepastian hukum, kerusakan lingkungan

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THE IMPLEMENTATION OF NON METALIC MINERALS AND ROCKS TAX COLLECTION IN MAGELANG REGENCY REVIEWED FROM THE BASIS OF LEGAL CERTAINTY AND ITS RELATION TO THE TAX REGULATION FUNCTION

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ABSTRACT

The purpose of this research is to determine the practice of the principle of legal certainty in the implementation of tax collection of non-metal mineral and rocks tax collection in Magelang Regency and opportunities for the function of regulating taxes in the means of overcoming the impact of environmental damage due to sand and stone mining activities. This research was conducted using empirical normative legal research methods. The results were explained descriptively and the analyzed qualitative data based on the results of library research and field research.

The implementation of non-mineral and rocks tax collection in Magelang Regency was regulated through Regent Regulations Number 12 of 2019 which concerning about the Guidelines for the Implementation of Non-Minerals and Rock Minerals Tax partially fulfils the main elements of legal certainty and as not fulfilling the main elements of legal certainty. The basic elements of the principle of legal certainty are only fulfilled on the types of tax objects, namely sand and stone.

The basic elements of the principle of legal certainty are only fulfilled on the types of tax objects, namely sand and stone. The basic elements of the principle of legal certainty that are not fulfilled are who is taxed, the amount of tax owed that must be paid, and how the tax payable must be paid. In its implementation, tax can be imposed on any party that transports sand and stone, in determining the amount of the tax payable the unclear basis is used, and there are deviations in the way of payment of taxes that conflict with Government Regulation No. 55 of 2016 concerning General Provisions and Procedures for Collecting Regional Taxes.

Sand and stone mining activities have an impact on environmental damage. The majority of miners do not have permission. The Magelang Regency's Environmental Agency noted that only 6 (six) miners had environmental permits. Tax regulating function can be implemented as an effort to reduce the impact of environmental damage.

Keywords: *tax, nonmetallic mineral and rocks, the principle of legal certainty, environmental damage*

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