

**IMPLEMENTASI ASAS KEADILAN DALAM PEMUNGUTAN PAJAK
HOTEL ATAS RUMAH KOS DI KABUPATEN SLEMAN
(Tinjauan Yuridis Pasal 1 Angka 21 Undang-Undang Nomor 28 Tahun 2009
Tentang Pajak Daerah Dan Retribusi Daerah)**

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INTISARI

Penelitian ini mempunyai tujuan untuk mengetahui dan menggambarkan bagaimana implementasi asas keadilan dalam praktik pelaksanaan pemungutan pajak hotel atas rumah kos di Kabupaten Sleman dengan adanya penerapan Pasal 1 angka 21 Undang-Undang Nomor 28 tahun 2009 tentang Pajak Daerah dan Retribusi Daerah (UU PDRD) sekaligus menjelaskan bagaimana dampaknya bagi fiskus, wajib pajak dan penerimaan pendapatan asli daerah.

Penelitian ini termasuk jenis penelitian normatif empiris, menggunakan data sekunder yang terdiri dari bahan hukum primer, sekunder, dan tertier. Penelitian ini menggunakan pendekatan pendekatan undang-undang dan pendekatan perbandingan. Data dalam penelitian ini dikumpulkan dengan studi pustaka, didukung dengan penelitian lapangan melalui wawancara dan dianalisis secara kualitatif.

Hasil penelitian menunjukkan bahwa berdasarkan fakta yang ditemui dilapangan, pemungutan pajak hotel atas rumah kos belum mencerminkan asas keadilan hal ini disebabkan adanya ketidakpastian hukum dari sisi regulasi yaitu rumusan Norma dalam ketentuan umum pasal 1 angka 21 UU PDRD yang menjadi dasar hukum pembentukan Peraturan daerah tentang Pajak Hotel di Kabupaten Sleman. Rumusan Norma ini tidak memenuhi syarat keadilan sebagai peraturan perundang-undangan pajak yaitu : (1) *equality*, (2) *equity*, (3) *certainty*. Dampak penerapan rumusan norma pasal 1 angka 21 UU PDRD pada pelaksanaan pemungutan pajak hotel atas rumah kos di kabupaten sleman yaitu (1) tidak adanya kepastian hukum bagi fiskus dalam melakukan pemungutan pajak rumah kos; (2) Persepsi dan Karakter wajib pajak yang cenderung melakukan penghindaran pajak (3) Penerimaan Daerah dari sektor pajak hotel tidak optimal.

Kata kunci: asas keadilan pemungutan pajak; pajak hotel; UU PDRD.

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**IMPLEMENTATION OF PRINCIPLE OF JUSTICE IN COLLECTION
OF HOTEL TAX FOR BOARDING HOUSES IN SLEMAN REGENCY
(Juridical Review Of Article 1 Figure 21 Law Number 28 Of 2009
Concerning Regional Taxes And Regional Levies)**

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ABSTRACT

This study aims to determine and describe the implementation of principle of justice in the practice of implementing hotel tax collection on boarding houses in Sleman Regency with the application of Article 1 number 21 of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (PDRD Law) as well as explaining its impact on the tax authorities, taxpayers and locally-generated revenue.

This is a normative empirical study using secondary data which consists of primary, secondary, and tertiary legal materials. This study uses a statute and comparative approach. The data in this study were collected by means of literature study, supported by field research through interviews and analyzed qualitatively.

The results show that based on facts found in the field, hotel tax collection on boarding houses does not reflect the principle of justice. This is due to legal uncertainty in terms of regulations, namely the formulation of norms in the general provisions of article 1 number 21 of the PDRD Law which is the legal basis for the formation of regional regulations on hotel taxes in Sleman Regency. This formulation of norms does not meet the requirements of justice as a tax law, namely: (1) equality, (2) equity, (3) certainty. The impact of the application of the formulation of the norm of article 1 number 21 of the PDRD Law on the implementation of hotel tax collection for boarding houses in Sleman Regency, namely (1) there is no legal certainty and legal protection for the tax authorities in collecting boarding house tax; (2) Perception and character of taxpayers who tend to avoid taxes (3) Local revenues from the hotel tax sector are not optimal.

Keywords: principle of justice of tax collection; hotel tax; Regional Taxes and Regional Levies (PDRD) Law.

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