

ABSTRAK

Salsabila Atiko Sina (62190074)

Analisa Perolehan Pendapatan Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan (PBB-P2) DKI Jakarta Tahun 2020 Pada Masa Pandemi Covid-19.

Pada tahun 2019 seluruh negara dimanapun tengah dilanda wabah Novel Corona Virus Disease-19. Pandemi Covid-19 memberikan dampak yang luar biasa kepada seluruh negara di dunia, termasuk di Indonesia. Dengan adanya pandemi ini seluruh negara di landa berbagai efek atau dampak yang mempengaruhi hampir di semua sektor, mulai dari ketenagakerjaan sampai dengan kinerja industri segala sektor di dalam negeri. Hasil penelitian di Badan Pendapatan Daerah DKI Jakarta pada masa pandemi Covid-19 (Tahun 2020) menunjukkan bahwa realisasi pemungutan pajak bumi dan bangunan cukup efektif, walaupun tidak mencapai targetnya tetapi Pajak Bumi dan Bangunan Perdesaan dan Pekotaan (PBB-P2) merupakan penyumbang realisasi pajak tertinggi. Hal ini menandakan bahwa masyarakat DKI Jakarta tetap bertanggung jawab melakukan kewajibannya dimasa pandemi ini. Perbandingan realisasi penerimaan PBB-P2 pada tahun 2018 – 2020 juga mengalami penurunan dikarenakan masalah yang di sebabkan oleh pandemi Covid-19. Upaya yang dilakukan oleh Badan Pendapatan Daerah DKI Jakarta untuk mengefektifkan pemungutan pajak bumi dan bangunan di masa pandemi Covid-19 ini adalah mengeluarkan kebijakan Relaksasi Pajak yang tertuang dalam keputusan kepala Badan Pendapatan Daerah Nomor 2251 tahun 2020 tentang Penghapusan Sanksi Administrasi Pajak Bumi dan Bangunan Perdesaan dan Pekotaan (PBB-P2) Tahun Pajak 2020. Terjadinya penurunan masih dikarenakan beberapa faktor – faktor penghambat yaitu masih kurangnya kesadaran masyarakat mengenai pajak dan penurunan ekonomi yang di sebabkan oleh pandemi Covid-19.

Kata Kunci : Pajak bumi dan bangunan, Masa Pandemi Covid-19

ABSTRACT

Salsabila Atiko Sina (62190074)

***Analysis of Rural and Urban Land and Building Tax Revenue Earnings (PBB-P2)
DKI Jakarta in 2020 During the Covid-19 Pandemic.***

In 2019, the entire country was hit by an outbreak of the Novel Corona Virus Disease-19. The Covid-19 pandemic has had a tremendous impact on all countries in the world, including Indonesia. With the pandemic in all countries, various effects or impacts affect almost all sectors, from employment to industrial performance in all sectors in the country. The results of research at the DKI Jakarta Regional Revenue Agency during the Covid-19 pandemic (in 2020) showed that the realization of land and building tax collection was quite effective, although it did not reach the target, but the Rural and Urban Land and Building Tax (PBB-P2) was a contributor to tax realization. highest. This indicates that the people of DKI Jakarta are still responsible for carrying out their obligations during this pandemic. The comparison of the realization of PBB-P2 revenues in 2018 - 2020 also decreased due to problems caused by the Covid-19 pandemic. What the DKI Jakarta Regional Revenue Agency has done to streamline the collection of land and building taxes during the Covid-19 pandemic is to issue the oldest Tax Relaxation policy in the decision of the head of the Revenue Agency Number 2251 of 2020 concerning the Elimination of Administrative Sanctions for Rural and Urban Land and Building Taxes (PBB-P2) Fiscal Year 2020. The decline is still due to several inhibiting factors, namely the lack of public awareness about taxes and the economic downturn caused by the Covid-19 pandemic.

Keywords: Land and building tax, Covid-19 Pandemic Period