ABSTRAK

**PELAKSANAAN PEMUNGUTAN PAJAK AIR PERMUKAAN MELALUI
SISTEM ELEKTRONIK PAJAK AIR PERMUKAAN (E-PAP) PADA
BADAN PENDAPATAN DAERAH PROVINSI LAMPUNG**

Oleh
DERA AYOU REVINDA HASIBUAN

Pemungutan Pajak Air Permukaan pada Badan Pendapatan Daerah Provinsi Lampung dilaksanakan berdasarkan Peraturan Gubernur Lampung Nomor 11 Tahun 2019 tentang Petunjuk Pelaksanaan Pemungutan dan Tata Cara Perhitungan Pajak Air Permukaan Di Provinsi Lampung. Walaupun adanya peningkatan pada sektor Pajak Air Permukaan masih terdapat beberapa perusahaan di Provinsi Lampung yang menunggak untuk membayar pajak, sehingga kurang optimalnya mewujudkan Pendapatan Asli Daerah. Permasalahan: (1) Bagaimanakah pelaksanaan pemungutan Pajak Air Permukaan melalui sistem Elektronik Pajak Air Permukaan (E-PAP) pada Badan Pendapatan Daerah Provinsi Lampung (2) Apa faktor penghambat Badan Pendapatan Daerah Provinsi Lampung dalam melakukan pemungutan Pajak Air Permukaan melalui sistem Elektronik Pajak Air Permukaan (E-PAP).

Pendekatan penelitian menggunakan normatif dan empiris Pengumpulan data dengan studi lapangan dan studi pustaka. Pengolahan data meliputi seleksi, klasifikasi dan penyusunan data. Analisis data dilakukan secara deskriptif kualitatif.

Hasil penelitian ini menunjukkan: (1) Pelaksanaan pemungutan Pajak Air Permukaan melalui sistem Elektronik Pajak Air Permukaan (E-PAP) oleh Badan Pendapatan Daerah Provinsi Lampung berjalan optimal dan *over target* karena adanya sistem aplikasi E-PAP dilihat dari tabel Perkembangan Target dan Realisasi Pajak Pengambilan/Pemanfaatan Air Permukaan menunjukkan bahwa terjadi peningkatan yang signifikan pada tahun 2020 sebesar 127,29%. (2) Faktor penghambat pelaksanaan pemungutan Pajak Air Permukaan melalui sistem Elektronik Pajak Air Permukaan (E-PAP) oleh Badan Pendapatan Daerah Provinsi Lampung adalah terdapat beberapa perusahaan yang menunggak pembayaran Pajak Air Permukaan, kurangnya sarana dan prasarana mengenai jaringan komputer yang sering terjadinya kendala, serta kurangnya Sumber Daya Manusia yang terlatih.

Kata Kunci: Pelaksanaan, Pajak Air Permukaan

ABSTRACT

IMPLEMENTATION OF COLLECTION OF SURFACE WATER TAX THROUGH THE SURFACE WATER TAX ELECTRONIC (E-PAP) AT THE REGIONAL REVENUE AGENCY OF LAMPUNG PROVINCE

by
DERA AYOU REVINDA HASIBUAN

The collection of Surface Water Tax in the Regional Revenue Agency of Lampung Province is carried out based on Lampung Governor's Regulation Number 11 of 2019 on Instructions for Implementation of Collection and Procedures for Calculation of Surface Water Tax in Lampung Province. Although there is an increase in the Surface Water Tax sector, there are still some companies in Lampung Province that avoid paying taxes, so that it is less than optimal to realize Regional Original Income. The purpose of this research is to identify: (1) How is the implementation of the collection of Surface Water Tax through the surface water tax electronic (E-PAP) at the Regional Revenue Agency of Lampung Province (2) What are the inhibiting factors for the Regional Revenue Agency of Lampung Province in collecting Surface Water Tax through the surface water tax electronic (E-PAP).

This research uses normative and empirical approach. Data collection by field studies and literature studies. Data processing includes selection, classification and compilation of data. Data analysis was carried out in a qualitative descriptive.

The results of this study indicate: (1) The implementation of the collection of Surface Water Tax by the Regional Revenue Agency of Lampung Province runs optimally and is over target because of the E-PAP application system seen from the table of Target Development and Realization of Surface Water Intake/Utilization Tax shows that there is a significant increase in 2020 by 127.29%. (2) The inhibiting factors for the implementation of the Surface Water Tax through the surface water tax electronic (E-PAP) collection by the Regional Revenue Agency of Lampung Province are that there are several companies that avoid paying the Surface Water Tax, the lack of facilities and infrastructure regarding computer networks that often occur, and the lack of trained Human Resources.

Keyword : Implementation, Surface Water' Tax