

EFEKTIVITAS EVALUASI KEBIJAKAN PERIZINAN USAHA PERTAMBANGAN BATUBARA DI PROVINSI  
SUMATERA SELATAN

(Studi tentang Pertambangan Batubara di Kabupaten Muara Enim)

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**PENERAPAN SANKSI ADMINISTRASI TERHADAP  
KETIDAKPATUHAN MEMBAYAR PAJAK BUMI DAN BANGUNAN  
(PBB) DI KECAMATAN BUAY RUNJUNG  
KABUPATEN OKU SELATAN**

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**ABSTRACT**

Development can not be moved without the financial support primarily from the country so that this sector domestic revenues needed. Government seeks each year that domestic revenue primarily from taxes continue to rise. Thus the importance of taxes for the state, then the collection is based on the provisions of the Act of 1945 Section 23 (a), that all taxes for state purposes under the Act.

Land and buildings provide benefits and social economy status is better for the person or entity that has the rights to it or benefit from it, therefore it is natural that they are required to give a portion of the benefit or enjoyment gained to the state through taxes, Land and building tax (PBB). The rule of land and building tax setting, contained in Law No. 12 of 1985, which was amended by Act No. 12 of 1994 on Land and Building Tax is called UUPBB. Undang or referred to under this law is a legal basis in the imposition of tax in connection with the rights to the land and / or the acquisition of benefits over the land and / or ownership, control and / or obtaining the benefits of the building.

Generally, people who do not pay the land and building tax, because of the economic situation and low level of education, and lack of awareness and compliance to pay taxes or even do not know the ins and outs of the tax. In addition, there are also people who have the economy, good education and knows the ins and outs of tax and tax benefits for the nation and for themselves do not pay taxes or not disciplinary in time to pay the land and building tax. Thus, the necessary sanctions and forcible tool that can be used to force taxpayers to implement its obligations and is aware of its obligations.

**Keywords:** administrative sanctions, Land and Building Tax

**PENDAHULUAN**

**Latar Belakang**

Pembangunan tidak dapat digerakan tanpa adanya dukungan dana terutama yang berasal dari dalam negeri sehingga pada sektor ini penerimaan dalam negeri sangat diperlukan. Pemerintah berupaya setiap tahunnya agar penerimaan dalam negeri terutama dari pajak terus

meningkat. Demikian pentingnya pajak bagi negara, maka pemungutannya didasarkan pada ketentuan Undang-Undang Dasar 1945 Pasal 23 huruf (a), bahwa segala pajak untuk keperluan negara berdasarkan Undang-undang. Bumi dan bangunan memberikan keuntungan dan kedudukan sosial ekonomi yang lebih baik bagi orang atau badan yang mempunyai hak atasnya