

KAJIAN TERHADAP PRINSIP KEADILAN DALAM PEMUNGUTAN PAJAK DI INDONESIA

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ABSTRACT

Basically, absolute tax regressive requires existence of accomplishment of justice principle either in its regulation formulation or when its realization. Neglecting of justice principle in tax regressive in practical exactly will become counter productive for continuity of the country like incidence of revolution or rebellion. The problem is that concept of justice is a matter of abstract and very subjective, then parameter what is used to measure justice in tax regressive. Problems then continue to ill defined its realization of justice principle in execution of tax regressive in Indonesia, especially in Income tax. Research is conducted by using judicial formality-normative approach by bibliography research. Data that obtained then analysed in judicial formality qualitative and and demonstrate in descriptive judicial formality. The results of this research shows that parameter already implementation of justice principle in tax regressive is existence of protection guarantee for citizen from action without considering power in compilation of taxation code and and generalization accomodation and treatment in common in tax regressive. Meanwhile, justice principle already in tax regressive in our country, but its realization in formula Tax Defined Regulation and Incoming Tax Regulation uncommitted in totally, as a consequence both regulation have judicial formality weakness.

Keyword: *tax regressive, justice and judicial formality weakness.*

I. PENDAHULUAN

A. Latar Belakang Permasalahan

Pajak memiliki sejarah yang sangat panjang sejalan dengan perkembangan manusia. Menurut Rochmat Soemitro dan Dewi Kania Sugiharti (2004: 8), sebagai gejala sosial pajak sudah ada sejak adanya masyarakat. Sehingga adalah sesuatu yang lazim apabila ada yang mengatakan “*ada masyarakat, ada pajak*” (*ubi societas, ibi aerarium*).

Dari kajian terhadap sejarah dapat diketahui bahwa semula pajak merupakan pungutan sukarela yang diserahkan oleh masyarakat kepada raja (Bohari, 2006: 13). Diserahkannya pajak terhadap raja karena pada masa tersebut (khususnya hingga masa abad pertengahan) belum dilakukan pemisahan antara kas negara dan kas raja (Djajadiningrat, 1968: 1). Pemisahan antara kas raja dengan kas negara terjadi setelah terbentuknya negara-negara nasional di akhir abad pertengahan (Bohari, 2006: 2).

Dalam perkembangannya, pajak menjadi permanen setelah di setiap kota diwajibkan untuk memenuhi jumlah atau target pajak tertentu (Djajadiningrat, 1968: 13).