

ABSTRAK

Pajak Sarang Burung Walet merupakan salah satu jenis Pajak Daerah Kabupaten/Kota. Pajak Sarang Burung Walet adalah pajak atas kegiatan pengambilan dan/atau pengusahaan sarang burung walet. Sistem pemungutan Pajak Daerah Sarang Burung Walet menggunakan *Self Assesment System*, yaitu wajib pajak sarang burung walet yakni orang pribadi atau Badan yang melakukan pengambilan dan/atau mengusahakan Sarang Burung Walet diberikan kewenangan untuk menghitung sendiri besaran pajak yang wajib dibayarkan. Tidak semua daerah Kabupaten/Kota memiliki potensi sarang burung walet. Sehingga termasuk salah satu potensi asli daerah yang unik yang hanya dapat ditemui di beberapa daerah tertentu dan dapat mendorong peningkatan pendapatan asli daerah. Upaya melakukan peningkatan pendapatan asli daerah melalui sektor pemungutan Pajak Sarang Burung Walet adalah dengan langkah awal menegakkan aturan hukum terkait pemungutan Pajak Sarang Burung Walet. Hasil penelitian menunjukkan bahwa terdapat beberapa daerah yang memiliki potensi sarang burung walet namun masih banyak pula bentuk perlawanan maupun penghindaran pajak yang dilakukan oleh Wajib Pajak. Sehingga diperlukan penegakan hukum dalam rangka mengurangi perlawanan dan penghindaran pajak agar nantinya dapat dilaksanakan pemungutan Pajak Sarang Burung Walet yang tertib dan mampu meningkatkan perolehan pendapatan asli daerah.

Kata Kunci : Pajak Daerah, Sarang Burung Walet, Pemungutan Pajak, Pendapatan Asli Daerah.

ABSTRACT

Swallow Bird Nest Tax is a type of a Local Tax. Swallow's Nest Tax is a tax on the activity of taking and / or exploiting swallow's nest. The collection system uses the Self Assessment System, namely that the taxpayer of swiftlet nests, the person or Agency conducting the collection and / or exploitation of Swiftlet Nest, is given the authority to calculate the amount of tax that must be paid. In fact, not all regencies / cities have swift bird's nest potential. So that, the Swallow Bird Nest Tax is one of the unique original potentials of the region which can only be found in certain areas. With the potential of the area that originates from the exploitation of this Swallow's Nest, if the process of taking and / or exploiting swiftlet's nests is significantly implemented, it will be able to encourage an increase in the region's original income. The effort to increase regions's original income through the Swallow Bird Nest tax collection sector is an initial step to enforce the rule of law related to Swallow Bird Nest Tax collection. The results showed that there are several areas that have swift bird's nest potential but there are still many forms of resistance and avoidance in tax payments. So that in this case, law enforcement is needed in order to reduce the resistance and avoidance of taxes so that later it can be carried out tax collection of Swallow Bird's Nest that is orderly and is able to increase the acquisition of local revenue..

Keywords: *Local Tax, Swallow's Nest, Tax Collection, Region's Original Income.*