

ABSTRAK

Penerapan opsen pajak kendaraan bermotor (pkb) sebagai dalam peraturan daerah kabupaten tulungagung nomor 11 tahun 2023 yang menjadi bagian dari kebijakan hubungan antara pemerintah provinsi dengan pemerintah kabupaten/kota. Dalam penelitian ini permasalahan yang timbul tentang pengenaan dari pengaturan opsen pajak kendaraan bermotor jika ditinjau dari prinsip keadilan John Rawls terutama dalam posisi pemerintah kabupaten tulungagung yang memiliki keterbatasan dalam relasi fiskal perpajakan. Penelitian ini bertujuan untuk menganalisis pengaturan opsen pajak kendaraan bermotor dengan peraturan daerah kabupaten tulungagung nomor 11 tahun 2023 dan menilai keselarasannya dengan prinsip keadilan dari John Rawls dengan menggunakan metode penelitian hukum normatif (*literatur research*) dan pendekatan peraturan perundang-undangan serta literatur yang berkaitan dengan teori dari John Rawls.

Hasil analisis menunjukkan bahwa pengaturan opsen pajak kendaraan bermotor telah dirancang dengan cermat melalui ditetapkannya tarif 66% , mekanisme pemungutan yang terintegrasi dan jaminan kepastian administratif dalam sistem split payment pemerintah kabupaten tulungagung. Dilihat dari prinsip keadilan John Rawls , pengenaan opsen pajak kendaraan bermotor mencerminkan Justice As Fairness ketika melihat dari sisi penerapan difference principle untuk kabupaten tulungagung sebagai pihak yang sebelumnya memiliki keterbatasan fiskal, serta Pure Procedural Justice yang melalui sistime split payment telah melewati proses distribusi penerimaan yang dilakukan secara jelas, konsisten dan transparan.

Kata kunci: Opsen Pajak Kendaraan Bermotor, Keadilan, John Rawls, Pajak, Split Payment

ABSTRACT

The implementation of the motor vehicle tax surcharge (PKB) as stipulated in the Tulungagung Regency Regional Regulation Number 11 of 2023 is part of the policy relationship between the provincial government and the regency/city government. In this study, the issue that arises concerns the imposition of the motor vehicle tax surcharge regulation when viewed from John Rawls' principle of justice, particularly in the position of the Tulungagung Regency government, which has limitations in fiscal tax relations. This research aims to analyze the regulation of the motor vehicle tax surcharge in accordance with Tulungagung Regency Regional Regulation Number 11 of 2023 and to assess its alignment with John Rawls' principle of justice using a normative legal research method (literature research) and an approach based on legislation and literature related to John Rawls' theory.

The analysis results show that the regulation of the motor vehicle tax surcharge has been carefully designed through the establishment of a 66% rate, an integrated collection mechanism, and guarantees of administrative certainty in the split payment system of the Tulungagung Regency government. Viewed from John Rawls' principle of justice, the imposition of the motor vehicle tax surcharge reflects Justice As Fairness when seen from the perspective of the application of the difference principle for Tulungagung Regency as a party that previously had fiscal limitations, as well as Pure Procedural Justice, which through the split payment system has gone through the process of revenue distribution carried out clearly, consistently, and transparently.

Keyword: Motor Vehicle Tax Option, Justice, John Rawls, Tax, Split Payment