

**PEMBAYARAN PENERIMAAN NEGARA BUKAN PAJAK
DAN STATUS PERSETUJUAN KESESUAIAN KEGIATAN
PEMANFAATAN RUANG (PKKPR) : Studi Kasus PKKPR
Kecamatan Serpong, Kota Tangerang Selatan**

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Abstrak

Langkah utama untuk mempercepat proses perizinan berusaha dengan melakukan pemangkasan syarat dan prosedur perizinan salah satunya melalui PKKPR apabila belum tersedia Rencana Detail Tata Ruang (RDTR) atau RDTR yang tersedia belum terintegrasi dalam sistem perizinan berusaha terintegrasi secara elektronik yang dikenal sebagai OSS (*Online Single Submission*). Penelitian ini dilakukan untuk mengetahui suatu unsur kesenjangan ataupun dapat merugikan pelaku usaha terhadap permohonan perizinan berusaha melalui PKKPR yang telah membayar Penerimaan Negara Bukan Pajak namun hasil penilaian PKKPR ditolak. Seharusnya Pemerintah memberikan kewajiban perlindungan hukum terhadap pelaku usaha atas ditolaknya permohonan PKKPR studi kasus di Kecamatan Serpong Kota Tangerang Selatan. Penelitian ini menggunakan metode yuridis normatif bersifat perspektif analitis berdasarkan observasi dengan pendekatan kasus. Hasil dari penelitian ini menunjukkan bahwa salah satu permohonan PKKPR di Kecamatan Serpong Kota Tangerang Selatan ditolak karena hasil penilaian pertimbangan teknis pertanahan tidak sesuai dengan rencana tata ruang wilayah atau RDTR di Kota Tangerang Selatan namun pembayaran PNBP sebelum penilaian pertimbangan teknis pertanahan menjadi keliru karena tidak menjamin kepastian hak dan keadilan bagi pelaku usaha.

Kata Kunci : Perizinan berusaha, penerimaan negara bukan pajak, PKKPR, pertimbangan teknis pertanahan, pelaku usaha.

PAYMENT OF NON-TAX STATE REVENUE AND APPROVAL STATUS SUITABILITY OF SPACE UTILIZATION ACTIVITIES (PKKPR): Case Study of PKKPR Serpong District, South Tangerang City

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Abstract

The main step to speed up the business licensing process is by trimming licensing terms and procedures, one of which is through PKKPR if there is no Detailed Spatial Plan (RDTR) available or the available RDTR has not been integrated into the electronically integrated business licensing system known as OSS (Online Single Submission). This study was conducted to find out an element of discrepancy or could be detrimental to business actors regarding applications for business licensing through PKKPR who have paid Non-Tax State Revenue but the results of the PKKPR assessment were rejected. The government should have given legal protection obligations to business actors for the rejection of the PKKPR application for a case study in Serpong District, South Tangerang City. This study uses a normative juridical method with an analytical perspective based on observation with a case approach. The results of this study indicate that one of the PKKPR applications in Serpong District, South Tangerang City was rejected because the results of the assessment of land technical considerations were not in accordance with the regional spatial plan or RDTR in South Tangerang City, but the payment of PNPB prior to the assessment of land technical considerations was erroneous because it did not guarantee certainty, rights and justice for business actors.

Keyword: Business license, non-tax state revenue, PKKPR, land technical considerations, business actors.