

**PROSEDUR PEMBAYARAN PAJAK BUMI DAN BANGUNAN
PERDESAAN DAN PERKOTAAN (PBB-P2) MELALUI
*E-COMMERCE***
(Studi kasus di Badan Pendapatan Daerah Kabupaten Bengkalis)

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Abstrak

Penelitian ini bertujuan untuk mengetahui Prosedur pembayaran PBB-P2 melalui *e-commerce*. Jenis penelitian yang digunakan adalah penelitian kualitatif dengan menggunakan metode deskriptif kualitatif. Teknik pengumpulan data dengan cara dokumentasi dan wawancara. Penelitian ini dilakukan di Bapenda Kabupaten Bengkalis. Hasil penelitian ini menunjukkan penerimaan PBB-P2 sebelum dan sesudah adanya pembayaran PBB-P2 melalui *e-commerce*. Berdasarkan hasil penelitian menunjukkan prosedur pembayaran melalui *e-commerce* harus melalui proses pendataan, pelayanan hingga pembayaran. Penerimaan PBB-P2 Kabupaten Bengkalis sebelum dan sesudah adanya pembayaran melalui *e-commerce* tidak pernah mencapai target yang telah ditetapkan oleh pemerintah Kabupaten Bengkalis. Penerimaan PBB-P2 dipengaruhi oleh kesadaran masyarakat dalam membayar pajak. Adapun penerimaan pajak setelah adanya pembayaran melalui *e-commerce* mengalami peningkatan penerimaan PBB-P2 walaupun penerimaan tersebut bukan berasal dari pembayaran melalui *e-commerce*. Adapun kendala dalam menerapkan pembayaran PBB-P2 melalui *e-commerce* terletak pada pengetahuan wajib pajak dan jaringan.

Kata Kunci: Pajak Bumi dan Bangunan Perdesaan dan Perkotaan, Prosedur, *E-commerce*

**PROCEDURE FOR PAYING RURAL AND URBAN LAND AND BUILDING
TAX (PBB-P2) THROUGH E-COMMERCE**
(Case study at Bengkalis Regency Regional Revenue Agency)

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Abstract

This study aims to determine PBB-P2 payment procedures through e-commerce. The type of research used is qualitative research using qualitative descriptive methods. Data collection techniques by means of documentation and interviews. This research was conducted at Bapenda Bengkalis Regency. The results of this study indicate the acceptance of PBB-P2 before and after the payment of PBB-P2 through e-commerce. Based on the results of the study, it shows that payment procedures through e-commerce must go through a data collection process, service to payment. Bengkalis Regency PBB-P2 receipts before and after payments via e-commerce have never reached the target set by the Bengkalis Regency government. PBB-P2 revenue is influenced by public awareness in paying taxes. As for tax receipts after payment through e-commerce, there was an increase in PBB-P2 revenues even though the receipts did not come from payments through e-commerce. The obstacle in implementing PBB-P2 payments through e-commerce lies in the knowledge of the taxpayer and the network.

Keywords: Rural and Urban Land and Building Tax, Procedure, E-commerce.