

Mechanism Of Determining And Collection Motor Vehicle Tax

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Abstract

This study aims to determine the mechanism for determining motorized vehicle tax and to determine the mechanism for implementing and collecting motorized vehicle tax at the Regional Revenue Agency Office of South Sulawesi Province. The results of this study reveal that at the time before the imposition of motor vehicle tax, it is necessary to check the identity of the vehicle starting from checking the vehicle brand, vehicle type and year of manufacture of the vehicle. Taxes will be billed at the Samsat Office.

1. INTRODUCTION N

The mechanism for determining motorized vehicle tax stems from the existence of a government policy to collect taxes as a source of state revenue. Motor vehicle tax is one type of tax imposed by the Indonesian government. The purpose of the motor vehicle tax is to generate revenue that can be used to finance various government programs and activities, such as infrastructure development, education and health.

Based on Law number 22 of 1999 article 79 it is stated that the source of local revenue consists of the results of regional taxes, regional levies, BUMD profits and other legal income. Regional taxes are the transfer of wealth from the people to the state treasury to finance routine expenses and the surplus is used for *Public Investment* (investment) . Taxes in general mean mandatory levies that are paid by the people to the State and will be used for the benefit of the government and the general public which are coercive and without any direct reward. The size of the tax will determine the capacity of the state budget to finance state expenditures both for development financing and for routine budget financing. Therefore, in order to obtain large state revenues from the tax sector, a series of efforts are needed to increase both the subject

and the object of existing taxes. Tax is a phenomenon that is always developing in society. When talking about taxes, there are two parties that always intersect, namely the government on the one hand and the community on the other.

The government and the public have an equally strong position to determine how taxes should be determined, so that the fulfillment of tax obligations can be carried out in accordance with the principles, in this case who is subject to tax, when is tax imposed, how much tax must be paid according to the determined tax rate. In Article 2 paragraphs (1) and (2) of Law number 18 of 1999 it is stated that the types of regional taxes are divided into two, namely Level I regional taxes which consist of motorized vehicle taxes, motorized vehicle transfer fees, and motorized vehicle fuel taxes. . Then the types of Level II local taxes consist of hotel and restaurant taxes, entertainment taxes, advertisement taxes, street lighting taxes, taxes on the collection and management of class C minerals and taxes on the utilization of underground and surface water. Tax rates for Level I regions are regulated by government regulations and the determination is uniform throughout Indonesia. As for Level II regions, it will be determined by their respective regional

regulations. Regarding regional taxes, their role is very important as a source of regional income and as a support for regional development. The law that regulates regional taxes is Law No. 28 of 2009. The type of tax that has the potential to increase in line with technological advances and the standard of secondary needs to become primary is Motor Vehicle Tax.

Based on Law Number 28 of 2009 Motor Vehicle Tax is a tax on ownership and or control of motorized vehicles. Motorized vehicles are all wheeled vehicles and their trailer used on all types of land roads. The application of motorized vehicle tax in a provincial area is based on the regional regulation of the relevant province which is the operational legal basis in the technical implementation of the imposition and collection of motorized vehicle tax in the relevant provincial area as well as the governor's decision governing motorized vehicle tax as a rule for implementing regional regulations on tax. motor vehicles in the said province. Collection of Motorized Vehicle Tax or often abbreviated as PKB is one of the Regional Taxes collected by local governments, including in South Sulawesi.

Therefore, the authors are interested in conducting in-depth research and take the following problem formulation:

What are the Procedures for Determining Motor Vehicle Tax at the technical implementation unit office at the Regional Revenue Agency Office of South Sulawesi Province and What is the mechanism for implementing the collection and receipt of Motor Vehicle Tax carried out at the technical implementation unit office at the Regional Revenue Agency Office for South Sulawesi Province

2. THEORY REVIEW

2.1 Tax Concept

In a book written by Dwikora Harjo entitled Indonesian Taxation (2013:4), Smeets (1951) adapted by Diaz Priantara (2012:2) states that: "Taxes are achievements to the

government that are owed through general norms and which can be imposed, without any counter-performance that can be shown in individual terms, intended to finance government expenditures".

In Law Number 28 of 2009 Concerning Regional Taxes and Regional Retributions, the definition of taxes is as follows: "Regional Taxes, hereinafter referred to as taxes, are mandatory contributions to regions owed by individuals or entities that are coercive by law, without get compensation directly and use it for regional needs for the greatest prosperity of the people.

According to the general description "Taxes are mandatory levies paid by the people to the state and will be used for the benefit of the government and the general public. People who pay taxes will not benefit from taxes directly, because taxes are used for the public interest, not for personal gain. Taxes are one of the sources of government funds for development, both the central government and local governments.

2.2 Types of taxes

1. Indirect Tax (*Indirect Tax*)

Indirect tax is a tax that is only given to taxpayers when carrying out certain events or actions. So that indirect taxes cannot be collected periodically, but can only be collected when certain events or actions occur that cause the obligation to pay taxes.

2. Direct Tax

Direct tax is a tax that is given periodically to taxpayers based on a tax assessment letter made by the tax office. The tax assessment letter contains the amount of tax that must be paid by the taxpayer. Direct tax must be borne by someone who is subject to the taxpayer and cannot be transferred to another party.

3. Local tax

According to Law No. 28 of 2009 regional taxes are mandatory taxes to

regions that are owed by individuals or entities that are coercive and collected based on the law without receiving direct compensation and are used to finance regional needs for the prosperity of the people.

4. Vehicle tax

Motor Vehicle Tax is included in the type of provincial tax which is part of the Regional Tax. Motor Vehicle Tax as defined in Article 1 point 12 and 13 of Law no. 28 of 2009 is a tax on ownership and/or control of motorized vehicles.

5. Motor Vehicle Tax Period

- a. Motorized Vehicle Tax is imposed for a tax period of 12 (twelve) consecutive months commencing from the time the motorized vehicle is registered
- b. Motor vehicle tax is paid in advance
- c. For motor vehicle tax due to force majeure. The tax is not up to 12 (twelve) months, refunds can be made for the tax that has been paid for the portion of the tax period that has not been passed
- d. Further provisions regarding procedures for implementing restitution are regulated by a Governor Regulation.

2.3 Basis for Imposition, Rates and Methods of Calculation of Motor Vehicle Tax Based on Regional Regulation of South Sulawesi Province No.10 of 2010 concerning Regional Taxes.

Based on the Regional Regulation of South Sulawesi Province No. 10 of 2010 concerning Regional Tax, the basic imposition, rates and method of calculating motorized vehicle tax are as follows:

In Article 6 number (1) the basis for the imposition of a PKB is the result of the multiplication of 2 (two) main elements, namely:

- a. Selling value of motorized vehicles; And
- b. The weight reflects relatively the level of road damage and/or environmental

pollution due to the use of motorized vehicles.

In number (2) Article 6 The weight as referred to in paragraph (1) number 2 is stated in a coefficient that is rated 1 (one) or greater than 1 (one), with the following understanding:

- a. A coefficient equal to 1 (one) means that road damage and/or environmental pollution by the use of the Motorized Vehicle is considered to be within tolerance limits;
- b. A coefficient of greater than 1 (one) means that the use of the Motorized Vehicle is deemed to have crossed the tolerance limit.

Then Article 6 point (3) The weight referred to in paragraph (2) is calculated based on the following factors:

- a. Axle pressure, which is distinguished on the basis of the number of axles/axles, wheels and the weight of the Motorized Vehicle;
- b. Types of fuel for Motorized Vehicles that are differentiated according to diesel, gasoline, gas, electricity, solar power or other types of fuel;
- c. Type, use, year of manufacture and engine characteristics of Motorized Vehicles which are differentiated based on 2 stroke or 4 stroke engine type, and cylinder contents .

Motor Vehicle Tax Rates are regulated in Articles 9, 10 and 11 of the Regional Regulation of South Sulawesi Province No.10 of 2010 concerning Regional Taxes, the PKB rates are set as follows:

- a. Private motorized vehicles:
 - 1) For the first motorized vehicle ownership of 1.5% (one point five percent);
 - 2) Ownership of a second motorized vehicle and so on is determined progressively for private vehicles as follows:
 - a) Second motor vehicle ownership of 2.5% (two point five percent);
 - b) Third motor vehicle ownership of 3.5% (three point five percent);
 - c) Fourth motor vehicle ownership of 4.5% (four point five percent);
 - d) Fifth ownership and so on is 5.5% (five point five percent).

- b. Public transportation motor vehicles by 1% (one percent)
- c. Vehicles belonging to social/religious agencies, Government/TNI/POLRI, ambulances and firefighters by 0.5% (zero point five percent);
- d. Heavy equipment and large equipment 0.2% (zero point two percent)

3. RESEARCH METHOD

3.1 Data source

Primary data is data directly collected by the researcher from the first source. Where researchers used interviews in collecting data from the Regional Revenue Agency (BAPENDA) of South Sulawesi Province .

3.2 Analysis Method

The method used is descriptive qualitative by collecting data based on existing facts and circumstances that occurred during the research and presenting it as it is. This research is *cross-sectional in nature* , namely by only taking one part of the problem at a certain time and is not continuous so that this research cannot cover changes broadly and thoroughly .

4. RESULTS AND DISCUSSION

4.1 The flow of procedures for determining motor vehicle tax

What is applied to the office of the Regional Revenue Agency for South Sulawesi Province, in this case, is also the SAMSAT joint office, namely:

- a. Before setting a motorized vehicle tax, you must first register at a predetermined place and the person on duty is the police who will identify the vehicle
- b. After passing the vehicle identification registration stage, it will proceed to the tax determination stage through checking the vehicle, starting from
 - 1) Vehicle brand
 - 2) Vehicle type, this type will show differences in vehicles even with the same brand. For example, the HONDA HR-V brand, there are 4 types, namely A, S, E, and Prestige as the highest type.

- 3) Year of manufacture of the vehicle
- c. After the determination of the motor vehicle tax, enter the payment stage and then issue a Local Tax Assessment Letter (SKPD) along with a Vehicle Number Certificate (STNK).
- d. Then validate or stamp the STNK. Without validation or a stamp, a fine will be imposed for violating the rules. In accordance with Law number 22 of 2009 article 70 (2) concerning Road Traffic and Transportation the article which reads " Motorized Vehicle Number Certificate and Motor Vehicle Number Sign are valid for 5 (five) years, which must be approved annually"

4.2 The mechanism for the collection and receipt of Motor Vehicle Tax

In this case the people themselves who come to the SAMSAT office pay their vehicle taxes through several counters that have been provided by SAMSAT. Starting from counter 1, checking new vehicles, registering, and researching vehicle numbering. Counter 2 is carried out by determining the vehicle tax, corrector and raharja services. Counter 3 where payment and delivery of PKB/SKPD and STNK payments are made. When the community's obligations are not fulfilled, sweeping is usually carried out in the streets and in collaboration with the police, the government, jasa raharja, as well as appeals on social media and finally receiving tokens of realization in the form of money.

5. CONCLUSIONS

5.1 Conclusion

Based on the discussion and description that has been described previously, the authors can draw the following conclusions:

- a. Motor Vehicle Tax (PKB) is a tax on ownership or control of motorized vehicles. The procedure for determining motorized vehicle tax is carried out starting from registering the vehicle identity and then checking the vehicle, after that payment will be made and a Local Tax Assessment Letter (SKPD) will be issued along with a Motor Vehicle Registration Certificate (STNK) with

validation or a stamp on the STNK in the box in the right end.

- b. The mechanism for collecting motorized vehicle tax is that the public must be aware of their obligations by visiting the SAMSAT office and bringing their vehicle registration as one of the requirements for collecting the motor vehicle tax itself. When the community is negligent about this, when sweeping is held, public vehicles that do not comply with taxes will be subject to a "financial ticket"
- c. Annual vehicle tax payments can be made at any Samsat Office, but at the time of payment of the year-end vehicle registration tax, you are required to pay the tax in the area where the vehicle was purchased or the tax is assigned.

5.2 Suggestion

- a. To the South Sulawesi KAPOLDA in this case, to socialize to the public about the importance of paying the Vehicle Tax itself. Also when carrying out road sweeping (sweeping) please comply with applicable regulations. And also tightened regulations so that bribery does not occur during the sweeping process .
- b. The Regional Revenue Service, especially the Province of South Sulawesi, should be able to assist the Police and Jasa Raharja in socializing the tax itself .
- c. Further Research Parties, in order to better understand the problem to be studied in advance and pay attention to the latest government regulations for research purposes.

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