

## Analisis pelaksanaan dan efektivitas pemungutan pajak kendaraan bermotor (PKB): studi kasus di Samsat kota Bandung = Analysis of the implementation and the effectiveness of the collection of the motor vehicles tax: case study in Samsat Bandung

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### Abstrak

Negara Republik Indonesia adalah negara hukum yang berdaulat dan mempunyai wilayah yang sangat luas, oleh karena itu dibagi atas daerah provinsi, kabupaten dan kota, yang tiap provinsi, kabupaten dan kota mempunyai pemerintahan. Pemerintah Daerah (pemda) memiliki otonomi sehingga berwenang untuk menentukan dan melaksanakan kebijakan atas prakarsa sendiri dalam memberikan pelayanan kepada masyarakat. Untuk mendukung kemampuan Pemda untuk otonomi maka dibutuhkan peningkatan kemampuan pembuatan dan pelaksanaan pajak daerah agar dapat meningkatkan pendapatan daerah. Pajak daerah adalah iuran wajib yang dilakukan oleh orang pribadi atau badan kepada pemda tanpa imbalan langsung yang seimbang yang dapat dipaksakan berdasarkan peraturan perundang-undangan yang berlaku untuk digunakan membiayai penyelenggaraan pemerintahan dan pembangunan daerah. Pajak Daerah terdiri atas Pajak Propinsi dan Pajak Kabupaten/Kota. Pajak Kendaraan Bermotor (PKB) merupakan salah satu Pajak Propinsi yang sejak tahun 1976 telah dipungut dengan menggunakan sistem administrasi manunggal di bawah satu atap yang menggabungkan pelayanan administrasi kendaraan bermotor dan pembayaran pajak. Penerimaan PKB tergantung pada perkembangan jumlah dan peningkatan nilai jual kendaraan bermotor tersebut. Pada wilayah Kota Bandung, terdapat peningkatan jumlah dan nilai jual kendaraan bermotor secara terus menerus, hal ini harusnya menjadikan PKB menjadi pajak yang potensial, akan tetapi sepertinya potensi pajak ini belum tergali dengan baik, hal ini terlihat dari kurangnya dana untuk membiayai berbagai sarana dan prasarana umum yang diperlukan berkaitan dengan pertambahan jumlah kendaraan sehingga terjadi kemacetan yang sangat mengganggu kenyamanan berkendara. Berdasarkan fenomena ini maka ingin diketahui efektivitas pelaksanaan administrasi pemungutan PKB pada wilayah Kota Bandung dengan kurun waktu penelitian tahun 2003 sampai 2005. Efisiensi administrasi pemungutan PKB dapat diukur dengan menggunakan metode cost of collection efficiency ratio (CCER), Administrative Effectivity Ratio (AER), dan tax performance index (TPI). CCER diukur dengan membandingkan biaya yang dikeluarkan untuk memungut pajak tersebut dengan hasil yang diperoleh, akan tetapi tidak dapat digunakan pada administrasi pemungutan PKB karena tidak terdapat jumlah biaya pemungutan pajak yang khusus untuk pemungutan PKB. AER menggunakan tiga pendekatan, yaitu dari segi penerimaan, dari segi jumlah wajib pajak dan dari segi objek pajak. AER dari segi penerimaan diukur dengan membandingkan jumlah realisasi penerimaan dengan potensi penerimaan yang ada. AER dari segi jumlah wajib pajak memberikan gambaran tentang kemampuan menjangkau wajib pajak, akan tetapi tidak digunakan pada administrasi pemungutan PKB dikarenakan wajib pajak pada pajak kendaraan bermotor diasumsikan sama dengan objek pajak pada pajak kendaraan bermotor. AER dari segi objek pajak memberikan gambaran rasio dari objek pajak yang telah dijangkau oleh instansi pajak. TPI diukur dengan membandingkan realisasi penerimaan pajak dengan rencana penerimaan pajak. Berdasarkan hasil analisis yang dilakukan diketahui telah semakin efektifnya pelaksanaan administrasi pemungutan PKB di Samsat Wilayah Kota Bandung. Akan tetapi masih

terdapat beberapa kendala yaitu ketiadaan pengarsipan SPPKB oleh Dipenda dan ketidak teraturan administrasi PKB yang mengakibatkan pendataan objek pajak kendaraan bermotor belum dapat dilaksanakan secara optimal, dan ketiadaan informasi yang berkaitan dengan pengeluaran formulir SPPKB sehingga kinerja fungsi pendataan objek pajak tidak dapat dinilai secara tepat. Bagi Samsat Kota Bandung, perlu dipertimbangkan perluasan/penyebaran tempat pembayaran pajak dan pengiriman SPPT/SKPD kepada setiap wajib pajak serta pengesahan STNK tidak perlu dilakukan setiap tahun sehingga biaya yang ditanggung oleh.wajib pajak dalam memenuhi kewajiban perpajakannya dapat dikurangi. Selain itu juga diperlukan adanya suatu sistem yang sederhana, cepat dan memanfaatkan tehnologi informasi sehingga dapat memberikan kemudahan, kecepatan dan kenyamanan bagi wajib pajak dalam membayar PKB. Faktor-faktor yang secara langsung maupun tidak langsung mempengaruhi pertumbuhan basis pajak juga harus dihitung dalam penentuan rencana penerimaan PKB sehingga rencana penerimaan akan lebih realitis. Selain itu agar pendataan objek pajak dapat diketahui oleh Kepolisian, Dipenda dan Jasa Raharja maka formulir SPPKB sebaiknya diterbitkan rangkap tiga untuk arsip Kepolisian, Dipenda dan Jasa Raharja. Kerjasama dengan Instansi-Instansi yang terkait seperti pihak Kepolisian, Direktorat Jenderal Pajak, Direktorat Jenderal Bea dan Cukai, Dinas Perhubungan, Pabrik/Importir mobil serta Instansi-Instansi teknis lainnya yang berkaitan dengan kendaraan bermotor juga harus ditingkatkan sehingga dapat dicapai optimalisasi pemungutan PKB dan peningkatan kepatuhan wajib pajak. Untuk penelitian lebih lanjut yang dilakukan di Samsat Kota Bandung disarankan untuk menggunakan alat uji yang berbeda atau jangka waktu penelitian yang lebih panjang. Penelitian lebih lanjut juga disarankan untuk dilakukan di Samsat wilayah-wilayah lain sehingga diperoleh hasil-hasil pelaksanaan administrasi pemungutan PKB yang dapat dijadikan sebagai pembelajaran.

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The Republic of Indonesia was the sovereign constitutional state and had the territory that very wide, because of that was divided on areas of the province, the regency and the city, that each province, the regency and the city had the government of the area. The regional government had autonomy so as to have the authority to determine and carry out the upper policy of the initiative personally in giving the service to the community. To support the Regional Government's capacity for autonomy then was needed by the increase in the production capacity and the implementation of the regional tax to be able to increase the income of the area. The regional tax was the obligatory subscription that was carried out by the personal person or the body to the government of the area without the balanced direct repayment that could be forced was based on the regulation the current legislation that was used to finance the implementation of the government and the development of the area. The regional tax consisted of the province tax and the regency tax/the city. The motor vehicles tax was one of the province taxes that since 1976 were picked up by making use of the administrative system manunggal below under the same roof (SAMSAT) that united the administrative service of motor vehicles by tax payment. Acceptance of the motor vehicles tax depended to the development the number and the increase of the value sold these motor vehicles. Bandung territory was received the increase the number and the value sold motor vehicles continually, this must made the motor vehicles tax become the potential tax, but apparently the potential for this tax was not yet dug up well, this was seen from the shortage of the fund to finance various means and the infrastructure of the public who was needed regarding the increase in the number of vehicles so as to the impasse happen that very annoying comfort. Was based on this phenomenon then wanted to be known by the effectiveness of the implementation of administration of the collection of the motor vehicles tax to Bandung territory. The

period of research time was 2003 up to 2005. The effectiveness of the implementation of administration of the collection of the motor vehicles tax could be measured by making use of three methods that is cost of collection efficiency ratio (CCER), Administrative Effectiveness Ratio (AER), and tax performance index (TPI). CCER was measured with compared between the cost that was spent to pick up this tax and results that were received, but CCER could not be used because not the existence the number of collection fees for the PKB collection. AER made use of three approaches that is from the aspect of acceptance, aspect of the number of tax obligations and aspect of the object of the tax. AER from the aspect of acceptance can be measured by comparing the number of realizations of acceptance with the potential for available acceptance. AER from the aspect of the number of tax obligations gave the picture about the capacity to encompass the tax obligation, but this method was not used because the tax obligation to the motor vehicles tax was the same as the object. AER from the aspect of the object of the tax gave the picture of the ratio of the object of the tax that was encompassed by the tax agency. TPI was measured by comparing the realization of acceptance with the acceptance target of the tax. Based on results of the analysis then was known has increasingly the effectiveness of the implementation of administration of the collection of the motor vehicles tax. But still was gotten by several hindrances that is the lack of SPPKB filing by was corrected and irregularity PKB administration that resulted in object data collection of the motor vehicles tax still could not be carried out optimally, and the lack of information that was linked with the issuing of the SPPKB form so as the achievement of the function of object data collection of the tax could not be assessed exactly. For Samsat Bandung, must be considered by the expansion/the spreading of the place of tax payment and the SPPT sending or SKPD might not be to each tax obligation as well as the STNK ratification carried out every year so as the cost that was borne by the tax obligation in carrying out his taxation obligation could be reduced. Moreover also was needed by the existence a simple system, fast and made use of information technology so as to be able to give the ease, the speed and comfort for the tax obligation in paying the motor vehicles tax. Factors that directly and indirectly influenced the growth of the basis of the tax also must be counted in the determination of the PKB acceptance target so as the determination acceptance would more real. Moreover so that object data collection of the tax could be known by Police, Dipenda and Jasa Raharja then the SPPKB form better be published double three for the Police archives, Dipenda and Jasa Raharja. The co-operation with related agencies like the Police, the Directorate General of the Tax, the Directorate General of the Duty and the Duties, the Directorate of the Communications, the factory/ importer of the car and other technical agencies that was linked with motor vehicles also must be increased so that able to reach optimalization of the collection and the increase in the obedience of the tax obligation of the motor vehicles tax. For the further research that was carried out in Samsat Bandung it was suggested to make use of the test implement that was different or the research period that longer. The further research was also suggested to be done in Samsat other territories so as to be received by results of the implementation of administration of the PKB collection that could be made as study.