

## Pengawasan bea balik nama kendaraan bermotor II atas kendaraan plat nomor B di Jadetabek (studi kasus: Kab. Tangerang)

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### Abstrak

The BBNKB II was one of the local taxes. The BBNKB II was put at the time of the occurrence of the transfer of the abandonment from a motor vehicle. Together with the Jakarta region expansion, Depok, Tangerang and Bekasi or Jadetabek, the trade in the second-hand vehicle was the activity that had the big potential to increase the original income of the area through the BBNKB II.

Because the use of the number plate of the vehicle that was same in Jadetabek, then often the tax obligation used the available administrative gap to carry out the evasion of payment of BBNKB II so as to cause the loss for the area.

The research is using quantitative approach in intention to have better understanding using given theory. This research is based on the conceptual framework which has been developed through the related theory. This research is among descriptive research to describe research object based on the fact notice or as it is. Primary data gathering is acquired by doing in-depth interview based on conceptual framework to discover information from informant who is directly involve in collecting the BBNKB II and motor vehicle tax. Secondary data is acquired by literature study to optimize theoretical framework in deciding the purpose and goal of the research also the concepts and other theoretical material in conjunction with research problem. Data analyses are using qualitative data analysis based on field discovery, both primary and secondary data.

Findings and results of this research were, the upper controlling of BBNKB II specially was not available. The nonexistence of the supervision between the related agencies make gaps in order the practice of tax evasion in BBNKB II. The controlling ought to be carried out in the field in accordance with the situation in the community and in the office samsat in the process of the collection directly. The form of the exact controlling was first by giving hard sanctions that had a function of also educating the awareness of the community so that obeyed the tax. Secondly made the new regulation that enabled all the agencies that were involved in the process of the collection BBNKB II could carry out mutual controlling so as available gaps to carry out tax evasion could be prevented.