

## Analisis perubahan tarif pajak daerah berdasarkan UU No. 28 tahun 2009 tentang pajak daerah dan retribusi daerah (Studi Kasus : Pajak Kendaraan Bermotor (PKB) Di Propinsi DKI Jakarta)

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### Abstrak

Tesis ini membahas tentang perubahan tarif pajak daerah berdasarkan UU No. 28 tentang Pajak Daerah dan Retribusi Daerah (Studi Kasus : Pajak Kendaraan Bermotor (PKB) Di Propinsi DKI Jakarta) dalam bahasannya juga menganalisis mengenai tarif progresif, earmarking dan potensi peningkatan penerimaan Pajak Kendaraan Bermotor. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif.

Hasil penelitian menyarankan bahwa penerapan tarif progresif harus disertai dengan perbaikan sistem adminitrasi melalui Single Identity Number (SIN) untuk mencapai hasil yang optimal, menaikkan tarif pajak parkir dan retribusi parkir, dan potensi peningkatan penerimaan Pajak Kendaraan Bermotor dengan memungut Pajak Kendaraan Bermotor atas kendaraan pemerintah.

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The focus of this thesis is the change in the tariff of the regional tax was based on Regulation No. 28 about the Local Tax and the Local Fee (the Case Study: The Motor Vehicle Tax in Province Special Capital District Of Jakarta) in thesis also analysed about the progressive tariff, earmarking and the potential for the increase in acceptance of the Motor Vehicle Tax. This research was the qualitative research with the descriptive design.

Results of the research suggested that the application of the progressive tariff must be accompanied with the improvement of the administration system went through Single Identity Number (SIN) to achieve optimal results, raised the tax tariff parked and the fee parked, and the potential for the increase in acceptance of the Motor Vehicle Tax by collecting the Motor Vehicle Tax on the governments vehicle.