

Analisis pengenaan pajak penjualan atas barang mewah terhadap kendaraan bermotor beroda dua dengan isi silinder di atas 250 CC =
Analysis of luxury sales tax for two-wheeled motorized vehicles with cylinder above 250 CC

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Abstrak

Skripsi ini membahas mengenai penerapan pengenaan pajak penjualan atas barang mewah (PPnBM) terhadap kendaraan bermotor beroda dua yang hanya dikenakan bagi kendaraan bermotor beroda dua dengan isi silinder di atas 250 cc. Penelitian ini adalah penelitian kualitatif deskriptif. Hasil penelitian menunjukkan bahwa alasan pengenaan PPnBM bagi kendaraan bermotor beroda dua dengan isi silinder di atas 250 CC adalah karena konsep barang mewah tersebut berkembang seiring kemajuan teknologi, pertumbuhan ekonomi, serta perubahan pola konsumsi masyarakat. Pihak perindustrian yang diwakilkan oleh Kementerian Perindustrian pun menginginkan adanya tarif 0% bagi PPnBM atas kendaraan bermotor beroda dua dengan isi silinder di atas 250 cc, sehingga dapat memajukan industri dalam negeri.

<i>This thesis discusses the application of luxury sales tax to the two-wheeled motorized vehicles are only charged for two-wheeled motor vehicles with a cylinder above 250 cc. The study was a descriptive qualitative research. The results suggest that the reason for the imposition of luxury sales tax for two-wheeled motor vehicles with a cylinder above the 250 CC is because the concept of luxury goods is growing as technology advances, economic growth, as well as changes in consumption patterns. Sides of industry are represented by the Ministry of Industry also wanted the luxury sales tax rate of 0% for the two-wheeled motor vehicles with a cylinder above 250 cc, so as to promote domestic industries.</i>