

Kebijakan pajak kendaraan bermotor suatu studi komparasi di DKI Jakarta seoul dan metro manila = Policy of motor vehicle tax a comparative study in DKI Jakarta seoul and metro manila

Mega Kusuma Ayu, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20345967&lokasi=lokal>

Abstrak

Penelitian ini membahas kebijakan pajak kendaraan bermotor yang berlaku di DKI Jakarta Seoul dan Metro Manila Tujuan penelitian ini adalah mendeskripsikan bagaimana kebijakan pajak kendaraan bermotor di DKI Jakarta Seoul dan Metro Manila Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian deskriptif Hasil penelitian yaitu kebijakan pajak kendaraan bermotor di DKI Jakarta dari segi tarif menggunakan tarif progresif berdasarkan nama dan atau alamat yang sama dari segi penggunaan dasar pengenaan pajak menggunakan berat kotor kendaraan horse power cylinder capacity dan harga kendaraan serta dari segi penggunaan hasil pajak merupakan partial earmarking tax dan Tipe B Selanjutnya yaitu Seoul menggunakan tarif progresif yang mengikuti dari dasar pengenaan pajak Sementara itu dasar pengenaan pajak yang digunakan berdasarkan tipe kendaraan berat kotor kendaraan cylinder capacity dan ownership Dan kota terakhir yaitu Metro Manila menggunakan tarif pajak progresif yang juga mengikuti dasar pengenaan pajak dengan dasar pengenaan pajak itu sendiri menggunakan tipe kendaraan bermotor dan berat kendaraan bermotor Penggunaan hasil pajak termasuk kedalam full earmarking tax.

.....This study discusses policy of motor vehicle tax which is applicable in DKI Jakarta Seoul and Metro Manila The purpose of this study is to describe how is the policy of motor vehicle tax in DKI Jakarta Seoul and Metro Manila This research use a quantitative approach with a type of the research is descriptive research The results of this research are the policy of motor vehicle tax which is applicable in DKI Jakarta in terms of rate using progressive rate based on name and or address of the same in terms of base taxation using the gross vehicle weight horse power cylinder capacity and the price of the vehicle as well as in terms of the use of the revenue of motor vehicle tax using partial earmarking tax and Type B Furthermore Seoul is using progressive tax rate based on their base taxation which is determined from type of vehicle gross vehicle weight cylinder capacity and the ownership of the vehicle And the last city is Metro Manila which is using progressive tax rate also based on the base of the taxation with the base of taxation itself use a type of motor vehicle and gross vehicle weight The use of the revenue of motor vehicle tax can be deemed as a full earmarking tax with Type B