

Analisis pengenaan pajak kendaraan bermotor terhadap alat berat pasca putusan mahkamah konstitusi nomor 1/PUU-X/2012 = Analysis of taxation of vehicle toward equipment after the constitutional court judgement number 1/PUU-X/2012

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Abstrak

[ABSTRAK

Penulisan tesis ini menggunakan metode penelitian kepustakaan dengan data sekunder sebagai sumber datanya. Yang menjadi permasalahan adalah mengapa alat-alat berat dan alat-alat besar dikategorikan sebagai objek pajak kendaraan bermotor dalam Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah dan apakah sudah tepat pajak kendaraan bermotor terhadap alat-alat berat dan alat-alat besar dalam Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah jika dibandingkan dengan dari Undang-Undang Nomor 38 Tahun 2004 Tentang Jalan Dan Undang-Undang Nomor 22 Tahun 2009 Tentang Lalu Lintas dan Angkutan Jalan.

Hasil penelitian menyimpulkan bahwa alasan menjadikan alat-alat berat sebagai perluasan objek pajak kendaraan bermotor adalah untuk meningkatkan sumber penerimaan daerah dari sektor pajak. Jika ditinjau dari Undang-Undang Jalan dan Undang-Undang Lalu Lintas dan Angkutan Umum dengan Undang- Undang Pajak Daerah dan Retribusi Daerah masih terdapat perbedaan definisi tentang alat berat. Timbulnya perbedaan penafsiran karena dalam Undang- Undang Pajak Daerah dan Retribusi Daerah tidak ada definisi alat berat. Dalam Undang-Undang tersebut tidak ditemukan definisi apa yang dimaksud dengan alat berat melainkan hanya mencantumkan jenis-jenis alat berat.

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ABSTRACT

This writing of this thesis is using library research methods with secondary data as the source. The problem is why heavy and large equipments are categorized as the object of vehicles taxation based on Act Number 28 of 2009 about Tax and Regional Levies and Is it correct if compared to Act Number 38 of 2004 about Road and Act Number 22 of 2009 about Traffic and Road Transport.

The result study concluded that why heavy equipments are the object of taxation vehicle is to increase regional inputs from its taxation. If it is reviewed from Act of Road and Act of Traffic and Road Transport compared to Ant of Taxation and Regional Levies it has different definition on the equipments. The occurance of different point of view is that, theret is no exact definition about heavy equipment on law of taxation and regional levies. The law is only mention the types.;This writing of this thesis is using library research methods with secondary data as the source. The problem is why heavy and large equipments are categorized as the object of vehicles taxation based on Act Number 28 of 2009 about Tax and Regional Levies and Is it correct if compared to Act Number 38 of 2004 about Road and Act Number 22 of 2009 about Traffic and Road Transport.

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