

Analisis kebijakan optimalisasi pajak daerah dari kendaraan bermotor dalam mendukung infrastruktur jalan dan sarana transportasi di DKI Jakarta = Analysis of the optimization of vehicle local taxes in supporting road and transportation infrastructure in DKI Jakarta

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Abstrak

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Penelitian ini membahas tentang analisis kebijakan optimalisasi pajak daerah dari kendaraan bermotor dalam mendukung infrastruktur jalan dan sarana transportasi di DKI Jakarta. Penelitian ini menggunakan pendekatan post positivistme dengan analisis data kualitatif. Hasil penelitian ini adalah adanya kebijakan optimalisasi pajak daerah yang beragam sesuai jenis pajak dari kendaraan bermotor antara lain dengan cara melakukan koordinasi dengan dinas kependudukan untuk meningkatkan akurasi tarif pajak progresif, himbauan untuk mendaftarkan diri dan melaporkan transaksi jual beli kendaraan milik Wajib Pajak, Optimalisasi Nilai Jual Kendaraan Bermotor, melakukan kerjasama dengan KPK dan BPKP untuk memeriksa penyedia bahan bakar, Penagihan piutang pajak, pengukuhan wajib pajak dan optimalisasi online system. Masalah yang dihadapi dalam melakukan pengoptimalan pajak daerah adalah rendahnya kepatuhan wajib pajak dalam melaksanakan kewajiban perpajakan, lemahnya penegakan hukum, belum tervalidasi dengan baik data Wajib Pajak, turunnya jumlah penjualan kendaraan bermotor, adanya perbedaan tarif pajak kendaraan bermotor antar wilayah di DKI Jakarta, kebijakan mobil murah, minat masyarakat yang kurang untuk melakukan bea balik nama, kurangnya ketebukaan informasi terkait delivery order pada penjualan bahan bakar, dan belum terlaksananya program pemindahan on street ke off street. Disarankan untuk segera menerapkan tarif pajak progresif yang baru, melakukan sinkronisasi database Dinas Pelayanan Pajak DKI Jakarta dengan pengelola parkir secara online system dan menaikkan tarif parkir.

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ABSTRACT

This research describes the analysis of the optimization of vehicle local tax policy to support road and transportation infrastructure development in DKI Jakarta. This research uses a post positivist approach with qualitative data analysis. Result of this research is describes that the optimization of vehicle local tax policy which is applied variously based on the vehicle tax can be obtained by doing several action, such as; working together with the office of Demographic Affairs to increase the accuracy of progressive tax rate, appealing the taxpayer to register and to report their vehicle trading activities, optimizing the vehicle sales value, working together with KPK and BPKP to evaluate the fuel supplier, collecting of outstanding tax receivables, strengthening the registration of taxpayer and optimize online system. Problems encountered in conducting the optimization of vehicle local tax policy can be identified as follow, lack of tax compliance, minimum law enforcement, the taxpayer data is not well validated, declining number of vehicle sales, different tax rate applied within DKI Jakarta, application of low cost green car (LCGC) policy, less public interest to do a transfer of vehicle tax, undisclosed information in refer to the delivery order of fuel distribution and the transfer program on street to off street parking not yet implemented. It is advised to immediately apply the new progressive tax rate, synchronize the database between data at the tax office and

parking operator by using online system and increasing the parking tariff

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