

Implementasi kebijakan pembebasan pokok dan sanksi administratif BBNKB II serta pembebasan denda pajak kendaraan bermotor di kota Depok = The implementation policy of the exemption of the main and administrative sanction charge of used motor vehicle title transfer tax and the exemption administration sanction charge of tax vehicle in Depok

Novia Dwi Anggrita, author

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Abstrak

ABSTRACT

Penelitian ini membahas tentang implementasi kebijakan pembebasan pokok dan sanksi administratif BBNKB II serta pembebasan denda PKB di Kota Depok. Tujuan dari adanya kebijakan ini adalah dalam rangka meningkatkan PAD dan kepatuhan Wajib Pajak. Disisi lain pembebasan pembebasan pokok dan sanksi administratif BBNKB II serta pembebasan denda PKB dapat menimbulkan hilangnya potensial pajak BBNKB II dan seterusnya di provinsi Jawa Barat khususnya di Kota Depok dan dapat menimbulkan peningkatan jumlah kendaraan yang menunggak pajak. Penelitian ini menggunakan pendekatan post positivisme dengan analisis data kualitatif. Hasil penelitian ini adalah mengetahui bagaimana implementasi implementasi kebijakan pembebasan pokok dan sanksi administratif BBNKB II serta pembebasan denda PKB di Kota Depok dan mengetahui dampak-dampak yang terjadi atas diberlakukannya kebijakan pembebasan pokok dan sanksi administratif BBNKB II serta pembebasan denda PKB.

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ABSTRACT

This study discusses the implementation policy of the exemption of main and administrative sanction charge of used motor vehicle title transfer tax and the exemption administration sanction charge of tax vehicle in Depok. Purpose of this policy is to improve Tax payer compliance and PAD. On the other hand the exemption of principal and penalties administratif BBNKB II and the exemption of the PKB 39 S fines could pose a potential loss of tax BBNKB II and so on in the province of West Java, especially in the city of Depok and may give rise to an increase in the number of vehicle tax debt. This research use approach post positivism with qualitative data analysis. The results of this research is to know how the implementation of the implementation of the policy of sanctions and acquittal of staple administratif BBNKB II and and the exemption administration sanction charge of tax vehicle in Depok and know the impacts happened upon during the enforced the exemption of main and administrative sanction charge of used motor vehicle title transfer tax and the exemption administration sanction charge of tax vehicle in Depok.