

Analisis Potensi Pengenaan Mileage-Based Road User Charge Atas Kendaraan Bermotor Listrik Berbasis Baterai (Battery Electric Vehicle) di Provinsi = Analysis of Potential Mileage-Based Road User Charge Impositions on Battery Electric Vehicle in DKI Jakarta Province

Ellicia Emerliawati, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920523475&lokasi=lokal>

Abstrak

Pajak Kendaraan Bermotor merupakan salah satu pajak daerah yang paling potensial untuk dikembangkan. Sampai saat ini, basis pengenaan Pajak Kendaraan Bermotor di Indonesia masih terbatas pada wealth tax base sehingga terdapat potensi perluasan basis perpajakan berdasarkan tingkat penggunaan kendaraan. Seiring dengan perkembangan kendaraan bermotor listrik berbasis baterai diperlukan suatu kajian untuk mencegah potential loss atas Pendapatan Asli Daerah kedepannya serta mewujudkan equal treatment antara kendaraan bermotor listrik dengan kendaraan bermotor konvensional. Penelitian ini menggunakan pendekatan kualitatif dengan tujuan untuk menganalisis potensi pengenaan mileage-based road user charge atas kendaraan bermotor listrik berbasis baterai (battery electric vehicle) di Provinsi DKI Jakarta. Teknik pengumpulan data yang digunakan mencakup studi literatur, studi komparatif, dan wawancara mendalam. Hasil penelitian menunjukkan bahwa terdapat potensi untuk mengenakan mileage-based road user charge pada kendaraan bermotor listrik berbasis baterai kedepannya dengan memperhatikan timing yang tepat yaitu ketika industri dan populasi kendaraan listrik di Indonesia sudah masif serta berada pada jumlah yang layak untuk dipajaki. Terdapat dua alternatif untuk mengenakan mileage-based road user charge atas kendaraan bermotor listrik berbasis baterai. Pertama, redefinisi bobot melalui penambahan unsur berupa kapasitas baterai yang linear dengan jarak. Kedua, reformulasi dasar pengenaan PKB dengan komponen tambahan berupa jumlah kilometer jarak tempuh. Secara keseluruhan, dibutuhkan penyusunan suatu roadmap pemajakan untuk menjadikan mileage-based road user charge sebagai suatu pilihan alternatif pemajakan.Motor Vehicle Tax is one of the most potential local taxes to develop. Heretofore, the basis for the imposition of Motor Vehicle Tax in Indonesia is still limited to wealth tax based. Therefore, it could be a potential to expand tax based on the level of vehicle utilization. Along with the growth of battery electric vehicle, a study is needed to prevent the potential loss of local revenue in the future and to establish equal treatment between electric vehicle and conventional vehicle. This research uses a qualitative approach with the focus of analyzing the potential of mileage-based road user charge on battery electric vehicle in DKI Jakarta Province. The data collection methods used in this research are literature studies, comparative studies, and in-depth interview. The result of the research showed that in the future there is potential to impose mileage-based road user charge on battery electric vehicle by considering the right timing when the industry and population of battery electric vehicle in Indonesia is already massive and at a decent amount to be taxed. There are two alternatives to charging mileage-based road user charge on battery electric vehicle. First, redefine the weight through additional element in the form of battery capacity that is linear with the mileage. Second, tax base reformulation of Motor Vehicle Tax in the form of the number of kilometers traveled. Overall, the taxation roadmap arrangement is prominent to consider mileage-based road user charge as a taxation alternative choice.