

Analisis Kebijakan Pembayaran Pajak Kendaraan Bermotor Melalui Aplikasi Samsat Digital Nasional (SIGNAL) Ditinjau Dari Asas Ease of Administration Di DKI Jakarta = Analysis of Motor Vehicle Tax Payment Policy Through Samsat Digital Nasional (SIGNAL) Application Based on Ease of Administration Principles In DKI Jakarta

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Abstrak

Pembayaran Pajak Kendaraan Bermotor melalui aplikasi SIGNAL didasari oleh Peraturan Presiden Nomor 5 Tahun 2015 tentang Sistem Administrasi Manunggal Satu Atap. Tujuan utama dibuatnya aplikasi SIGNAL adalah untuk meningkatkan kualitas pelayanan kepada masyarakat dengan menyediakan layanan pembayaran dan administrasi pembayaran PKB secara online atau elektronik. Penelitian ini bertujuan untuk menganalisis bagaimana implementasi pembayaran PKB melalui aplikasi SIGNAL di DKI Jakarta apabila ditinjau dari asas ease of administration. Hasil penelitian ini menunjukkan bahwa dari dimensi certainty, implementasi pembayaran PKB melalui aplikasi SIGNAL belum dapat terpenuhi kepastian. Ditinjau dari dimensi convenience of payment, pembayaran PKB melalui aplikasi SIGNAL sudah dikatakan dapat terpenuhi. Pembayaran PKB melalui aplikasi SIGNAL juga sudah memenuhi dimensi efficiency dari sisi fiskus maupun Wajib Pajak. Dari dimensi simplicity, terlihat bahwa implementasi Pembayaran PKB melalui aplikasi SIGNAL sudah memenuhi dimensi ini. Faktor penghambat implementasi pembayaran PKB melalui SIGNAL antara lain Wajib Pajak masih mengalami server down, masa transisi Wajib Pajak dan masyarakat pada umumnya dalam penggunaan dokumen elektronik sehingga muncul keraguan akan penggunaan dokumen elektronik sebagai bukti pelunasan kewajiban perpajakan, dan sosialisasi mengenai aplikasi SIGNAL yang kurang efektif.

.....Payment of Motor Vehicle Tax through the SIGNAL application is based on Presidential Regulation Number 5 of 2015 concerning the One-Stop Single Administration System. The main purpose of the SIGNAL application is to improve the quality of service to the citizens by providing payment and administration services for motor vehicle tax payment through electronic system. This study aims to analyze how the implementation of motor vehicle tax payments through the SIGNAL application in DKI Jakarta based on of ease of administration principles. The results of this study indicate that from the certainty dimension, the implementation of PKB payments through the SIGNAL application has not been able to fulfill certainty. In terms of the convenience of payment dimension, PKB payments through the SIGNAL application have been fulfilled. PKB payments through the SIGNAL application have also fulfilled the efficiency dimension from the side of the tax authorities and taxpayers. From the simplicity dimension, it can be seen that the implementation of PKB payment through the SIGNAL application has fulfilled this dimension. Factors inhibiting the implementation of PKB payments through SIGNAL include taxpayers still experiencing server downs, the transition period of taxpayers and the public in general in the use of electronic documents so that doubts arise about the use of electronic documents as proof of payment of tax obligations, and ineffective socialization of the SIGNAL application.