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ABSTRACT

**Tiska Febrianti Kawaii (0905233297), Vehicle Tax Collection On A Vehicle That is Used in Airport Area to Increase The Local Income
x + 88 pages + 2 tables + 22 books + 5 laws and regulations + 3 Other Sources (2003-2008) + 14 Pages Attachment**

Vehicle tax is one of a truly potential local income to local Government in this case local income department. Based on the dynamic growth of the vehicle it self every year that increase rapidly, vehicle tax is becoming more potential every year. It can be shown from the intensity of the vehicle which cause traffic jam. Vehicle tax base is collect from the ownership of the vehicle it self, which is allocate for the development of the public facilities (earmarked tax), but Indonesia does'nt implemented it. Based on that fact the local government see the big opportunity to make all the vehicle owned by the society as a taxable object to implement the budgeter function as a demand on autonomic concept. The local government has produce the regulation to taxed all the vehicle which use in all of the land. The regulation is made to implement the concept on ability to pay principle. Based on that regulation the local government have to implement the regulation without the exception on where the vehicle is running, whether in public road or in private road. Does the vehicle which is used in private road as an airport area is an potential tax object for local government? And what is the best treatment for handling those vehicle which only use in private area such as airport area?

The research is based on qualitative approach which support with an interview to competent people who have an experience in specific field as a primary data, and from books and other literature as an secondary data. The research method that researchers used is descriptive. It means that the research is described accurately using facts, spoken or written words, actions, and visual images to give a detail description in how to determine the vehicle tax on specific road like airport area. The purpose is to try to find out a better understanding about the topic related

The main problem to taxed the vehicle which only used in specific area like airport area is there are no rule in police department regarding how to register the vehicle owned by the company, because the vehicle does'nt use the public road and the local government absolutely can't taxed this vehicle regarding there are no registration number publish by the police department.

The concept of vehicle tax is a collaboration between local income department, police department, insurance department. So if the local government wanted to implement those regulation a coordination should be happen between those department. The result is the local government can't implement the collection of vehicle tax on specific road such as airport area, because the regulation of collecting those tax is related to not only one department, but involving the other department to coordinate about the policy.