

## Motor Vehicle Tax Seen from the Tax Assessment and Collection Method

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### Abstract

This study discusses the importance of motor vehicle tax and knows its provisions. The legal basis for motor vehicle tax has been regulated in number 34 of 2000. motor vehicle tax objects and taxpayers. Motor vehicle tax object and taxpayer. the tax period and the tax returns on regional tax payable constitute motor vehicle tax that must be paid by the taxpayer at one time, during the tax period or in the tax year according to the provisions of regional regulations on motor vehicle tax stipulated by the local provincial government.

**Keywords:** Taxes, Taxpayers, Local Regulations

### Introduction

Motor vehicle tax is a tax on ownership and or control of motorized vehicles. Motorized vehicles are all two-wheeled vehicles or more and their trailers that are used on all types of land roads and are driven by technical equipment in the form of a motorbike or other equipment which functions to convert a certain energy resource into the driving force of the motorized vehicle concerned, including large equipment. That moves. The definition of heavy and large equipment is a tool that can move / move.

### Definition of Motor Vehicle Tax

Motor vehicle tax is a tax on ownership or control of a motorized vehicle (two or more wheeled vehicles and their trailers that are used on all types of land roads and driven by technical equipment in the form of a motorbike or other equipment which functions to convert a certain energy resource into motorized vehicle power. concerned, including large moving tools). Sejarah Pajak Kendaraan Bermotor. Initially in accordance with Law no. 18 of 1997 motorized vehicle tax was enacted, where taxes on motor vehicle tax & vehicle tax on water are included. Along with changes to Law no. 18 of 1997 became Law no. 34 of 2000, the terminology of motorized vehicles was expanded and there was a strict separation into motorized vehicles and water vehicles. This makes motor vehicle tax expanded to motor vehicle tax & vehicle tax on water. In practice, this type of tax is often divided into 2, namely motor vehicle tax & vehicle tax on water. This is only natural considering that motorized vehicles are fundamentally different from vehicles traveling on water. The imposition of motor vehicle tax & vehicle tax on water does not absolutely exist in all provinces in Indonesia. This relates to the

authority given to the provincial government to impose or not to impose a type of provincial tax. In order to be levied in a provincial area, the regional government must first issue a regional regulation on motorized vehicle taxes, which will become the operational legal basis in the technical implementation of the imposition and collection of motor vehicle tax & vehicle tax on water in the relevant province. Provincial governments are given the freedom to determine whether motor vehicle taxes are stipulated in a separate regional regulation.

### **Motor Vehicle Tax Legal Basis**

(a) Law Number 34 of 2000 which is an amendment to Law Number 18 of 1997 concerning regional taxes and levies. (b) Government Regulation Number 65 of 2001 concerning regional taxes. (c) Provincial regulations governing motor vehicle taxes. This regional regulation can be integrated, namely one regional regulation for motor vehicle tax, but can also be made separately, for example a regional regulation on motor vehicle tax. (d) Regulation of the Minister of Home Affairs Number 2 of 2006 concerning the basic calculation of motor vehicle tax and transfer of motor vehicle name transfer fees for 2006. (e) The Governor Regulation which regulates motor vehicle tax as the implementing rule of regional regulation regarding motor vehicle tax in the said province.

### **Motor Vehicle Tax Objects and Taxpayers**

#### ***Motor Vehicle Tax Objects***

Ownership or control of motor vehicles used in all types of land roads such as in areas: airports, seaports, plantations, forestry, agriculture, mining, industry, trade, sports and recreation facilities.

#### **Taxpayer**

An individual or an entity owning a motorized vehicle, if the taxpayer is an entity, the tax obligation is represented by the management or legal representative of the entity. Thus, in motor vehicle tax, the tax subject is the same as the taxpayer, namely an individual or entity that owns or controls a motorized vehicle.

### **Tax Period and Regional Tax Returns**

Tax payable constitutes motor vehicle tax which must be paid by the taxpayer at one time, during the tax period or in the tax year according to the provisions of regional regulations regarding motor vehicle tax stipulated by the local Provincial government. For motor vehicle tax, the payable tax is imposed for a tax period of 12 consecutive months starting from the time of registration of the motor vehicle. Motor vehicle tax collection is an integral part of the administration of other motorized vehicles.

Motor vehicle tax payable is collected in the province where motor vehicles are registered. This is related to the authority of the provincial government which is only limited to motorized vehicles registered within the scope of its administrative area.

### **Tax Assessment**

#### ***Tax Determination and Tax Assessment***

Based on the regional tax information letter submitted by the taxpayer, the governor or the official appointed by the governor determines the motor vehicle tax payable by issuing a regional tax assessment. The form, content, quality and size of the local tax assessment letter are determined by the Minister of Foreign Affairs. Within a period of 5 years after the time the tax becomes due, the gurbanur can issue a tax underpayment assessment, a regional tax underpayment assessment letter, and a zero regional tax assessment.

### **Regional Tax Collection Letter**

The governor can issue a local tax bill if the motor vehicle tax in the current year has not been or is not running well; As a result of research on local tax bills there is a lack of payment as a result of typos or hiytunh errors; and taxpayers are subject to administrative sanctions in the form of interest or fines. In addition to the above provisions, the Governor can also issue a regional tax bill if the tax payment obligation payable in the underpayment regional tax assessment is not carried out or is not fully carried out by the taxpayer. Thus, a regional tax bill is also a means used to collect an underpayment of regional tax assessment that is not paid or underpaid by the taxpayer until the tax payment is due.

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**Taxes Payable = Tax Rate X Tax Base = Tax Rate X (NJKB x Weight)**

### ***Motor Vehicle Tax Rates***

The motor vehicle tax rate applies equally to each province that collects motor vehicle tax. Motor vehicle tax rates are stipulated by provincial regulations. According to government regulation no. 65 of 2001 Article 5 motor vehicle tax rates are divided into 3 groups according to the type of control of motor vehicles, namely: (a) 1.5% for non-public motorized vehicles, (b) 1% for public motorized vehicles. Namely a motorized vehicle provided for a motorized vehicle

provided for use by the public for a fee. (c) 0.5% for motor vehicles for heavy equipment and large equipment

### **Transfer of Motor Vehicle Title Fee**

The collection of fees for transferring names of motor vehicles is based on Law concerning Regional Taxes and Regional Levies as amended by Law No. 34 of 2000 and Government Regulation concerning regional taxes. The name of the motor vehicle is the transfer of a motorized vehicle. Control of a motorized vehicle for more than 12 months is considered as handover, except for control of a motorized vehicle due to a rental purchase agreement. The basis for the imposition of the transfer of motorized vehicle name tax is the sale value of the motor vehicle used in the provisions of motor vehicle tax. The tax rate for transfer of motor vehicle name transfer is determined based on the rate of delivery of the tax object that occurs and the type of motorized vehicle delivered.

The tariff for transferring name of motor vehicles upon first delivery is set at (1) 10% for non-public motor vehicles, (2) 10% for public motorized vehicles, (3) 3% for motor vehicles for heavy equipment and large equipment. The tariff for transferring name of motor vehicles for second and subsequent delivery is set at: (1) 1% for non-public motor vehicles, (2) 1% for public motor vehicles, (3) 0.3% for heavy equipment and tools. The tariff for transferring the name of a motor vehicle upon delivery due to inheritance is set at: (1) 0.1% for non-public motorized vehicles, (2) 0.1% for public motor vehicles, (3) 0.3% for heavy equipment motorized vehicles. And great tools

### **Objections, Appeals & Deletions**

Occurs when a Motor Vehicle Taxpayer who is not satisfied with the tax determination made by the governor can file an objection only because of the governor or the appointed official. Objections are filed against the material or content of the provision by calculating the amount that should be paid according to the calculation of the taxpayer. After conducting an examination within a certain period of time the governor will issue a decision on the submission of the objection

The decision on objection issued by the governor is submitted to the taxpayer for enforcement. The filing of an appeal does not delay the obligation to pay taxes and the implementation of tax collection. Based on the taxpayer's request, the governor can provide motor vehicle tax reductions, reliefs and exemptions. Delay in carrying out registration beyond the stipulated time / due date, subject to a fine in the form of an increase of 25% of the tax principal plus Administrative Sanctions in the form of interest of 2% per month, calculated from underpayment of tax or late payment for a maximum period of 24 months calculated the tax payable.

### ***Criminal provision***

Motorized Vehicle Taxpayers who because intentionally or due to their negligence do not submit regional tax returns or fill in incorrect or incomplete information or attach false information so as to cause losses to the region can be punished with imprisonment / imprisonment or a fine in accordance with applicable regulations. Criminal offenses in the field

of regional taxation are not prosecuted after the period of 10 years has passed since the time the tax was due or the tax period ended or part of the tax year or the end of the tax year concerned.

## Conclusion

Motor Vehicle Tax is a tax on ownership or control of motorized vehicles. Objects for Motor Vehicle Tax are the ownership or control of motorized vehicles used on all types of land roads. Taxpayers are private persons or entities that own motorized vehicles. Taxpayers who make tax payments are given proof of payment or tax payment and penning. Delay in carrying out registration beyond the stipulated time / due date, subject to a fine in the form of an increase of 25% of the tax principal plus administrative sanctions in the form of interest of 2% per month, calculated from underpaid or late payment of tax for a maximum period of 24 months calculated when the tax payable.

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