

ABSTRAK

Penulisan laporan praktek kerja lapangan ini bertujuan untuk mengetahui prosedur balik nama kendaraan bermotor di Kantor Pelayanan Pajak Daerah (KPPD) DIY di Kabupaten Sleman. Balik nama kendaraan bermotor adalah pengalihan kepemilikan kendaraan bermotor dari pemilik pertama ke tangan pemilik kedua atau seterusnya. Balik nama dilakukan terhadap data kepemilikan kendaraan yang tertera di STNK dan BPKB. Prosedur balik nama kendaraan bermotor sebenarnya mudah dilakukan, hanya saja wajib pajak tidak mengetahui prosesnya sehingga banyak yang menggunakan jasa calo ataupun titip kepada oknum tertentu. Hal ini memudahkan wajib pajak dalam melakukan kewajiban pembayaran pajak kendaraan bermotor setiap tahunnya. Salah satu syarat yaitu KTP menjadi alasan khusus karena sekarang wajib pajak tidak bisa “nembak KTP”. Sedangkan untuk meminjam KTP pemilik kendaraan sebelumnya terkadang tidak boleh atau bisa jadi sudah diblokir. Proses balik nama kendaraan bermotor adalah cek fisik nomor rangka dan nomor mesin di loket cek fisik, pengisian formulir SPRKB di loket formulir, pendaftaran untuk penerbitan BPKB baru, penyerahan dokumen di loket balik nama, penetapan di loket balik nama, pembayaran di loket bank, penyerahan STNK di loket pengambilan STNK, penyerahan TNKB jika bertepatan pajak 5 tahunan, dan pengambilan BPKB.

Kata Kunci: Balik nama kendaraan bermotor, KPPD DIY, wajib pajak, STNK, BPKB.

ABSTRACT

This field work report was written to observe the procedure of vehicle re-identification in One-stop Administration Services Office (Sistem Administrasi Satu Atap or SAMSAT). Vehicle re-identification is a process in which the vehicle ownership was transferred to the second party. Therefore, vehicle re-identification process changed the data on the vehicle registration certificates (STNK) and vehicle ownership documents (BPKB). The procedure of vehicle re-identification was easy to do. However, there were many taxpayers who did not know the correct procedures. Therefore, those taxpayers asked the services of brokers or are entrusted to certain individuals to fulfill the procedures. By asking an agent, the taxpayers found it easy when they had to pay their annual vehicle tax. One of the requirements to complete the procedure was the Identification Card (ID card). It became a problem when the first party did not want to lend the ID card to the second party as a new taxpayer. The procedure of vehicle re-identification involves several processes. The taxpayers need to have the vehicle frame physical check and the registered machine number check, SPRKB form filling and complete registration to have new vehicle ownership document. Then, they need to submit the necessary documents in the appointed counter, and wait for the document validation. Next, the taxpayers need to pay the fee for the process, and then they can take new vehicle registration certificate and the vehicle ownership documents.

Keyword: vehicle re-identification; SAMSAT; taxpayers, STNK, BPKB