

ABSTRAK

Penelitian ini membahas tentang bagaimana perhitungan denda keterlambatan membayar Pajak Kendaraan Bermotor roda 2 dan prosedur pembayaran pajak 5 tahunan di KPPD Kabupaten Sleman. Belum semua Wajib Pajak tau akan pengenaan Pajak Kendaraan Bermotor yaitu dengan dasar pengenaan Pajak Kendaraan Bermotor dihitung sebagai perkalian dari 2 (dua) unsur pokok: Nilai Jual Kendaraan Bermotor dan Bobot yang mencerminkan secara relatif tingkat kerusakan jalan dan/atau pencemaran lingkungan akibat penggunaan Kendaraan Bermotor. Samsat Kabupaten Sleman memberikan sanksi terhadap Wajib Pajak yang telat membayar pajak berupa sanksi administrasi yaitu denda. Denda yang diberikan kepada Wajib Pajak jika telah jatuh tempo selama (satu) bulan berupa uang, sebesar denda 25% dari pokok pajak. Sanksi administrasi berupa bunga. Bunga akan diberikan sebesar 2%, jika Wajib Pajak masih terlambat lagi, dan akan ditambah bunga sebesar 2% sampai dengan seterusnya. Tetapi batas maksimal pengenaan sanksi administrasi sebesar 49%. Setiap lima tahun Wajib Pajak diharuskan mengganti nomor polisi kendaraan dan membayar pajak seperti pembayaran pajak tahunan. Syarat-syarat yang diperlukan dalam pembayaran Pajak Kendaraan Bermotor 5 Tahunan adalah identitas diri (KTP), STNK, SKPD, BPKB asli dan fotokopi serta membawa kendaraan yang akan diganti nomor polisi. Kendaraan yang dibawa akan dilakukan cek fisik kendaraan dengan menggesek nomor rangka dan nomor mesin pada kendaraan yang kemudian dicocokkan dengan BPKB pemilik kendaraan. Estimasi proses pelayanan pembayaran Pajak Kendaraan Bermotor adalah 70 menit.

Kata Kunci: Pajak Kendaraan Bermotor , Denda, Tarif, Prosedur.

ABSTRACT

This study discusses how to calculate the late fine payment for 2-wheeled Motor Vehicle Taxes and the 5-year tax payment procedure at KPPD Sleman Regency. Not all Taxpayers know about the imposition of Motorized Vehicle Taxes, which is based on the imposition of Motor Vehicle Taxes calculated as multiplication of 2 (two) main elements: Motorized Vehicle Selling Value and Weight reflecting the relative level of road damage and / or environmental pollution due to the use of Motorized Vehicles . Samsat Sleman Regency imposes sanctions on taxpayers who are late in paying taxes in the form of administrative sanctions, namely fines. Fines are given to taxpayers if they have matured for (one) month in the form of money, amounting to a fine of 25% of the tax principal. Administrative sanctions in the form of interest. Interest will be given at 2%, if the Taxpayer is still late again, and interest will be added by 2% onwards. But the maximum limit for imposing administrative sanctions is 49%. Every five years Taxpayers are required to change police vehicle numbers and pay taxes such as annual tax payments. The conditions required in the Annual 5 Motor Vehicle Tax payment are identity card (KTP), STNK, SKPD, original BPKB and photocopying and carrying the vehicle to be replaced by a police number. The vehicle that is taken will be carried out by the physical check of the vehicle by swiping the chassis number and engine number on the vehicle which is then matched with the vehicle owner's BPKB. The estimated process of payment for Motor Vehicle Tax is 70 minutes.

Keywords: Motor Vehicle Tax, Fines, Rates, Procedures.