

ABSTRACT

The Policy of Lampung Province government in improving regional original income through Lampung Governor Regulation Number 27 in 2011

By

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Numerous subjects of vehicle tax who do not conduct their obligation to pay tax and numerous vehicle with non BE number plat running in Lampung province encourage Lampung province government to publish a policy to give ease in paying vehicle tax (PKB) and vehicle name possession transfer tax (BBNKB) which is known as scapegoat policy. This policy was conducted from October 1st 2011 to March 31st 2012. This policy was conducted based on Lampung Governor Regulation Number 27 in 2011 about the scapegoat of PKB and BBNKB, and the Decision of Head of Regional Income Official in Lampung province Number 973/0215/III.18/01/2011 about the technical guidance of Lampung Governor Regulation Number 27 in 2011. Based on this background, the researcher is interested to conduct a research about the scapegoat policy. The problems of this research are: a) how does the conduct of Lampung province policy in improving regional original income through scapegoat of PKB and BBNKB? b) how does the contribution of the scapegoat of PKB and BBNKB to the improvement of regional original income in Lampung province? c) what are inhibiting factors in conducting policy of scapegoat of PKB and BBNKB to the improvement of regional original income in Lampung province?

This research uses normative and empirical approaches. The normative approach is aimed as efforts to discuss based on applied regulations. Empirical approach is conducted by observing facts in the field upon the application of scapegoat of PKB and BBNKB in Lampung province.

The results show that the Lampung province government gives ease, reduction and scapegoat of PKB to vehicle with manufacture year up to 2009. For those vehicles with tax arrears are charged the main PKB of current year only without fine, and for those vehicles with manufacture year above 2010 are charged with main PKB of current year and 25 percent fine of main value of PKB. Ease, reduction, and scapegoat of BBNKB is given to non BE number plat to be

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conversed in BE number plat where the status of name in possession is changed and the vehicle are transferred administratively to Lampung province. Efforts of Lampung province in scapegoat of PKB and BBNKB do not improve greatly the regional original income from tax sector. Inhibiting factors are that structure and infrastructure to support this policy are not yet optimum, and less public awareness to pay tax.

The researcher suggests the government to prepare structure and infrastructure previously before publishing policy of scapegoat of PKB and BBNKB, so that this policy will contribute the improvement of regional original income from tax sector. Besides, the government should optimize the socialization and extension of the importance of paying tax, especially vehicle tax (PKB) and vehicle name possession transfer tax (BBNKB) to public of Lampung province.

ABSTRAK

KEBIJAKAN PEMERINTAH PROVINSI LAMPUNG DALAM PENINGKATAN PAD MELALUI PERATURAN GUBERNUR LAMPUNG NOMOR 27 TAHUN 2011

Oleh

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Masih adanya subyek pajak kendaraan bermotor (PKB), namun tidak melaksanakan kewajibannya membayar pajak dan adanya kendaraan bernomor polisi Non BE yang beroperasi di Provinsi Lampung, mendorong pemerintah Provinsi Lampung mengeluarkan kebijakan berupa pemberian keringanan pembayaran pajak kendaraan bermotor (PKB) dan Bea Balik Nama Kendaraan Bermotor (BBNKB), yang lebih dikenal dengan sebutan kebijakan pemutihan. Kebijakan tersebut dilaksanakan mulai tanggal 1 Oktober 2011 hingga 31 Maret 2012. Kebijakan Pemutihan PKB dan BBNKB ini dilaksanakan berdasarkan Peraturan Gubernur Lampung Nomor 27 Tahun 2011 tentang Pemberian Keringanan, Pengurangan dan atau Pembebasan PKB dan BBNKB bagi pemilik kendaraan bermotor berplat nomor polisi BE dan Non BE yang menunggak pembayaran PKB dan BBNKB serta Keputusan Kepala Dinas Pendapatan Daerah Provinsi Lampung Nomor: 973/0215/III. 18/01/2011 tentang Petunjuk Teknis Peraturan Gubernur Lampung Nomor 27 Tahun 2011. Berdasarkan hal ini, peneliti tertarik untuk mengadakan penelitian mengenai kebijakan pemutihan ini, dengan permasalahan sebagai berikut: a) Bagaimanakah pelaksanaan kebijakan pemerintah Provinsi Lampung dalam peningkatan PAD melalui pemutihan PKB dan BBNKB? b) Bagaimanakah kontribusi kebijakan pemutihan PKB dan BBNKB terhadap peningkatan PAD Provinsi Lampung? c) Apakah faktor pengambat kebijakan pemutihan PKB dan BBNKB terhadap peningkatan PAD Provinsi Lampung?

Pendekatan masalah dalam penelitian ini dilakukan dengan pendekatan normatif dan pendekatan empiris. Pendekatan normatif dimaksudkan sebagai usaha mengadakan pembahasan dengan bertitik tolak kepada peraturan perundang-undangan yang berlaku. Pendekatan empiris dilakukan dengan mengadakan pengamatan terhadap kenyataan yang ada di lapangan dalam rangka pelaksanaan peraturan-peraturan yang berlaku, khususnya mengenai pelaksanaan Kebijakan Pemutihan PKB dan Bea BBNKB di Provinsi Lampung.