

Analysis Of Revenue Motorcycle Tax And Motorcycle Transfer Tax Before And After The Tariff Policy In Lampung

By

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ABSTRACT

The purpose of this study was to examine the effectiveness and contribution of the Tax of motorcycle (PKB) and Motorcycle Transfer Tax (BBNKB) to Regional Real Income (PAD) before and after the tariff policy and to investigate the effect of number of vehicles, economic growth and dummy tariff policy of the PKB and BBNKB.

The research method uses descriptive method while for hypothesis testing was conducted using Regression Analysis (*Ordinary Least Square*) using the program eviews 7. The data used in this research is secondary data in the period 2000-2014. The results showed that after the tariff policy effectiveness and contribution of the PKB and BBNKB declined to PAD. For the results of research using regression showed that the number of motor vehicles, economic growth and tariff policy dummy simultaneously significant effect on the PKB and BBNKB in Lampung province in 2000-2014. Partially, the number of motor vehicles and economic growth has a positive effect on the PKB and BBNKB, while dummy tariff policy has no effect on the PKB and BBNKB in Lampung province in 2000-2014.

Keywords : PKB, BBNKB, number of vehicles, economic growth and dummy tariff policy.