

ABSTRAK

IMPLEMENTASI PEMBEBASAN DENDA PAJAK KENDARAAN BERMOTOR (PKB) DAN BEA BALIK NAMA KENDARAAN BERMOTOR (BBNKB) PADA MASA PANDEMI COVID-19 DI PROVINSI LAMPUNG

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Kondisi ekonomi masyarakat semakin menjadi perhatian *stakeholder* di Provinsi Lampung karena semakin hari semakin sulit. Sejumlah masyarakat kecil berharap Gubernur Lampung dapat menerbitkan Peraturan Gubernur (Pergub) terkait Keringanan atau Penghapusan Denda Pajak Kendaraan Bermotor Bagi Masyarakat Lampung, maka Pemerintah Provinsi Lampung mengeluarkan Peraturan Gubernur Lampung Nomor 14 Tahun 2021 tentang pemberian keringanan atau pembebasan pokok tunggakan dan denda pajak kendaraan bermotor (PKB) serta Bea Balik Nama Kendaraan Bermotor (BBNKB) di Provinsi Lampung. Tujuan penelitian adalah menganalisis implementasi pembebasan denda Pajak Kendaraan Bermotor (PKB) dan Bea Balik Nama Kendaraan Bermotor (BBNKB) pada masa pandemi Covid-19 di Provinsi Lampung. Tipe penelitian ini merupakan tipe penelitian deskriptif kualitatif. Hasil penelitian menunjukkan bahwa implementasi pembebasan denda PKB dan BBNKB pada masa pandemi Covid-19 di Provinsi Lampung dilakukan atas dasar kepentingan-kepentingan yang mempengaruhi kebijakan, jenis manfaat yang bisa diperoleh dari implementasi, derajat perubahan yang ingin dicapai dari implementasi, letak pengambilan keputusan dalam implementasi, pelaksana program implementasi dan sumber daya yang digunakan dalam implementasi pembebasan denda Pajak Kendaraan Bermotor (PKB) dan Bea Balik Nama Kendaraan Bermotor (BBNKB) pada masa pandemi Covid-19 di Provinsi Lampung telah terpenuhi. Kendala-kendala yang dihadapi dalam menerapkan pembebasan denda PKB serta BBNKB di Provinsi Lampung adalah: Misi dan persepsi yang dinilai belum memiliki kesamaan dari ketiga instansi yang bekerja sama dengan Samsat, dalam memberikan kualitas pelayanan yang baik, Masih banyaknya wajib pajak yang tersebar hingga ke daerah pedalaman jauh dari jangkauan pelayanan, Sumber daya aparat yang terbatas baik secara kuantitas maupun kualitas, masih rendahnya kesadaran dalam pelaksanaan kewajiban untuk membayar pajak, pembayaran PKB dan BBNKB yang menggunakan sistem maupun prosedur yang terlalu birokratis dan Dinas Pendapatan Daerah tidak memiliki kewenangan untuk melakukan razia di lapangan.

Kata Kunci: Implementasi, Pembebasan denda, Pajak Kendaraan Bermotor, Bea Balik Nama Kendaraan Bermotor, Pandemi Covid-19.

ABSTRACT

IMPLEMENTATION OF EXEMPTION OF MOTOR VEHICLE TAX FINE (PKB) AND MOTOR VEHICLE NAME RETURN FEES (BBNKB) DURING THE COVID-19 PANDEMIC IN LAMPUNG PROVINCE

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The economic condition of the community is increasingly becoming the concern of stakeholders in Lampung Province because it is getting more difficult day by day. A number of small communities hope that the Governor of Lampung can issue a Governor Regulation (Pergub) related to Reduction or Elimination of Motor Vehicle Tax Fines for the Lampung Community, then the Lampung Provincial Government issues Lampung Governor Regulation Number 14 of 2021 concerning the granting of relief or exemption of principal arrears and motor vehicle tax fines (PKB) as well as transfer fees for motorized vehicles (BBNKB) in Lampung Province. The purpose of the study was to analyze the implementation of the exemption of motorized vehicle tax (PKB) and motorized vehicle transfer fees (BBNKB) during the Covid-19 pandemic in Lampung Province. This type of research is a type of qualitative descriptive research. The results showed that the implementation of the exemption of PKB and BBNKB fines during the Covid-19 pandemic in Lampung Province was carried out on the basis of interests that influenced policy, types of benefits that could be obtained from implementation, degree of change to be achieved from implementation, location of decision making in implementation. The implementation of the implementation program and the resources used in the implementation of the exemption of Motor Vehicle Tax (PKB) and Motor Vehicle Transfer Fees (BBNKB) during the Covid-19 pandemic in Lampung Province have been fulfilled. The obstacles faced in implementing the exemption of PKB and BBNKB fines in Lampung Province are: Missions and perceptions which are considered to have no similarities between the three agencies collaborating with Samsat, in providing good service quality, There are still many taxpayers scattered to the regions remote areas are far from the reach of services, limited apparatus resources both in quantity and quality, low awareness of the implementation of obligations to pay taxes, payment of PKB and BBNKB that use systems and procedures that are too bureaucratic and the Regional Revenue Service does not have the authority to carry out raids in remote areas.

Keywords: Implementation, Exemption of fines, Motor Vehicle Tax, Motor Vehicle Transfer Fee, Covid-19 Pandemic.