ABSTRACT

ANALYSIS OF TAX COLLECTION PROGRESSIVE REMOVAL OF MOTOR VEHICLES AS AN EFFORT TO IMPROVE THE ORIGINAL INCOME AREAS IN THE PROVINCE OF LAMPUNG

BY

DIASTI RASTOSARI

Act No. 12 of 2008 jo Act No. 23 of 2014 About local governance gives the mandate of conducting autonomous region by providing a broad authority, real and responsible to the region. Authority to use financial resources himself performed in the container PAD sourced from local tax Levy, area, regional and Company of other legitimate income as set forth in Act No. 28 of 2009 about local tax and Levy area.

Issues to be discussed, namely the consideration of the juridical and legal consequences of the abolition of the poll tax progressive motor vehicles in an effort to improve the original Income areas in Lampung Province. Research methods in this thesis was using juridical normative approach methods and juridical empirical approach methods. Based on the research results obtained answers that the progressive rate of tax on the motor vehicle is intended to increase the acceptance of the PKB due to ownership of more than one vehicle. But in fact the implementation of progressive Tax rates of motor vehicles in the province of Lampung less effective to apply progressive Tax rates due to the enforcement of the motor vehicle in the province of Lampung thus lowering the income area of the province of Lampung. It is therefore expected to the Government so that local regulations concerning the abolition as soon as quorum progressive tax on motor vehicles for the purpose of the initial establishment of the motor vehicle tax collection Regulations to increase the income of the original Area was effected.

Keywords:

Taxes, Progressive Taxes, Motor Vehicle Taxes, PAD