

Analisis penetapan nilai sewa reklame berjalan/kendaraan dalam rangka optimalisasi penerimaan pajak daerah (studi kasus di Provinsi DKI Jakarta)

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Abstrak

Seeing the condition of DKI Jakarta province as the capital city of Indonesia, as well as a center of economic trades and business district, has a lot of potential income that base on taxes. Mobile billboard tax is one of the potential local taxes in relation to increasing the need of local taxation revenue. But the imposition of Mobile billboard rent value as the tax base are different with other type of billboard. Mobile billboard was imposed with flat rate, without consider the strategic value and length of road class value which has come to decrease the local tax revenue.

Based on the different imposition of tax base, the writer is attracted to make a research. The approach used in this research is qualitative approach. The goal is trying to find out which treatment are suits best for mobile billboard tax base. The research method used is descriptive because the writer tries to give a detail description for mobile billboard tax treatment by considering the strategic value and length of road class value as the variable of mobile billboard tax base which has known as Mobile Billboard Rent Value. The data collection technic used in this research is by reading the literature which focus on the research, observation, and interview. The interview was done with government institution that related to the subject, advertising agencies and tax experts.

The conclusion of this research shows that mobile billboard tax has a special treatment with flat rate because it is not stay on one location and has a high mobilities. And to increase the local tax revenue, local government could have an improvement by sets the tariff to the highest road classification for mobile billboard that have same route everyday. Otherwise, mobile billboard that has a different route could sets to the average tariff from the road class value.