

# Pelaksanaan pemungutan pajak progresif kendaraan bermotor berdasarkan prinsip headland terhadap pendapatan daerah Provinsi Lampung = The implementation of collecting vehicles progressive tax based on principle of justice toward the increasing of local revenue in Lampung Province

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## Abstrak

Tesis ini membahas mengenai pemungutan Pajak Kendaraan Bermotor (PKB) progresif berdasarkan prinsip keadilan terhadap peningkatan pendapatan daerah Lampung. Penelitian ini merupakan penelitian hukum yuridis normatif, yang mengolah data dengan pendekatan deskriptif.

Berdasarkan hasil penelitian, tujuan PKB progresif adalah menciptakan tertib administrasi kendaraan, meningkatkan PAD, menekan volume kendaraan. Pemungutan PKB progresif ternyata belum memenuhi prinsip keadilan, dikarenakan syarat pemungutan kendaraan pribadi kedua dengan nama, alamat, dan jenis kendaraan sama masih menjadi pengelakan dalam pembayaran PKB progresif.

Hasil penelitian menyarankan adanya peningkatan integritas aparatur pajak; sosialisasi penerapan PKB Progresif yang berkelanjutan; adanya peningkatan sistem pembayaran PKB yang sederhana, cepat dan memanfaatkan teknologi informasi.

*The thesis discusses about collecting Vehicle's Progressive Tax (VPT), based on principle of justice to increase the local revenue in Lampung. This research is a normative law research, which uses descriptive approach in its data processing.*

*According to the result of research, the goals of VPT are to create the orderly administration of vehicle, increase the local revenue, and limit the number of vehicles. The VPT evidently is not according to the principle of justice, because the requirement who said that the vehicle owned by a personal person with the basis of the name, the address and the same vehicle is still become evasion of VPT payment.*

*The research suggested to increase the integrity of tax officers; needs a continously socialization about the implementation of Vehicle's Progressive Tax; and using a simple and a quick payment system, also using a information technology to increase tax recieved.*