

Implementasi kebijakan pemungutan pajak kendaraan bermotor atas alat-alat berat di Provinsi Riau = Implementation of heavy equipments tax policy as an object of motor vehicle tax in Riau Province

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Abstrak

Penelitian ini dilakukan dengan tujuan untuk mendeskripsikan proses implementasi kebijakan pajak alat-alat berat sebagai objek Pajak Kendaraan Bermotor di Provinsi Riau. Penelitian dilakukan dengan pendekatan postpositivisme dan pengumpulan data kualitatif. Hasil dari penelitian ini terdapat dua faktor yang dapat mempengaruhi proses implementasi kebijakan, seperti konten kebijakan, dan lingkungan implementasi. Selain itu, masih terdapat beberapa faktor yang menghambat kegiatan implementasi tersebut, yaitu (a) pro kontra dalam penetapan subjek pajak, (b) lokasi alat-alat berat yang jauh, (c) sanksi yang dilaksanakan kurang tegas, (d) diperlukan banyak kerjasama dari berbagai pihak yang terkait, (e) adanya faktor tertentu yang menyebabkan rendahnya penerimaan pajak alat-alat berat.

The study was conducted to describe the policy implementation process of heavy equipments tax as an object of motor vehicle tax in Riau Province. This study was conducted with a postpositivism approach and qualitative data collection. The research results revealed there were two factors that can influence in policy implementation process such as content of implementation and context of implementation. Meanwhile, there are several factors that hinder the implementation of the activities, they are (a) pros and cons when setting the tax subject, (b) the heavy equipments located in remote spot, (c) lack of law enforcement (d) the policy required a lot of cooperation and coordination between the relevant stakeholders. (e) there are force majeure factors that cause the decrease of revenue of heavy equipments tax.