

Perlakuan Pajak Kendaraan Bermotor atas Alat Berat Pasca Putusan Mahkamah Konstitusi Nomor Put-15/PUU-XV/2017 = Motor Vehicle Tax on Heavy Equipment Treatment After The Constitutional Court Judgement Number Put-15/PUU-XV/2017

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Abstrak

Pengenaan Pajak Kendaraan Bermotor atas Alat Berat dari awal diterapkan menimbulkan berbagai polemik di masyarakat. Hingga pada akhir 2017 keluar putusan Mahkamah Konstitusi Nomor Put-15/PUU-XV/2017 yang membatalkan pengenaan pajak kendaraan bermotor atas alat berat. Penelitian ini bertujuan untuk menjelaskan alasan ditolaknya uji materi terhadap pengenaan pajak kendaraan bermotor atas alat berat pada tahun 2012, alasan dikabulkannya uji materi terhadap Undang-Undang Nomor 22 Tahun 2009 tentang Lalu Lintas dan Angkutan Jalan pada tahun 2015, alasan dikabulkannya uji materi kembali terhadap pengenaan pajak kendaraan bermotor atas alat berat pada tahun 2017, serta mengalisis perlakuan pajak kendaraan bermotor atas alat berat pasca Putusan Mahkamah Konstitusi Nomor Put-15/PUU-XV/2017.

Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data wawancara mendalam dan metode analisis data kualitatif. Pihak pemilik alat berat sebaiknya tetap berkontribusi dalam pengenaan pajak kendaraan bermotor atas berat, sebagaimana ditegaskan dalam putusan Mahkamah Konstitusi nomor Put-15/PUU-XV/2017 bahwa selama masa tenggang waktu 3 (tiga) tahun, alat berat masih dapat dikenakan pajak. selain itu, Direktorat Jenderal Perimbangan Keuangan sebaiknya melibatkan seluruh pemangku kepentingan dalam perumusan kebijakan pajak terhadap alat berat kedepannya

.....The imposition of motor vehicle tax on heavy equipment which has been applied from the beginning generate various polemics in Indonesia. At the end of 2017, Constitutional Court of the Republic of Indonesia declared The Constitutional Court Judgement Number Put-15/PUU-XV/2017, which cancelled the imposition of motor vehicle tax on heavy equipment that has been applied before. This study aims to explain the reasons why there was rejection of material test on imposition of motor vehicle tax on heavy equipment in 2012, the reasons why there was granting of judicial review on Law Number 22 2009 on traffic and road transport in 2015, The reasons why there was re-examination granting of materials against the imposition of motor vehicle tax on heavy equipment in 2017, and analyze the treatment of motor vehicle tax on heavy equipment after The Constitutional Court Judgement Number Put-15/PUU-XV/2017.

This study used a qualitative approach with in-depth interview data collection techniques and qualitative data analysis methods. The owners of heavy equipment should still contribute to the imposition of heavy motor vehicle taxes, as defined in the decision of the Constitutional Court of Put-15/PUU-XV/2017 that for a period of 3 (three) years, the equipment may still be subject to tax. In addition, Directorate General of Fiscal Balance should engage all stakeholders in making the tax policy on future heavy equipment