

ABSTRAK

Dalam menggunakan kendaraan bermotor, sebelumnya pemilik kendaraan diwajibkan melakukan registrasi dan pembayaran pajak yang harus dilunasi dan dibayar sekaligus dimuka untuk masa 12 (dua belas) bulan. Terhadap keterlambatan pembayaran pajak yang telah habis, maka dikenakan sanksi denda administrasi. Setelah itu, wajib pajak yang belum melunasi tunggakan pajak kendaraan bermotor akan dilakukan tindakan penagihan pajak sesuai dengan UU PPSP setelah diterbitkan surat peringatan. Terdapat pengaturan lain yang tertuang dalam Pergub NTB No. 14 Thn 2019 yang menjelaskan bahwa kendaraan yang memiliki tunggakan pajak terhutang selama lebih dari 2 (dua) tahun akan dilakukan penahanan sementara ketika terjaring dalam operasi gabungan pajak kendaraan bermotor.

Metode Penelitian ini menggunakan jenis penelitian normatif dengan menggunakan pendekatan perundang-undangan. Bahan hukum penelitian ini terdiri dari bahan hukum primer, bahan hukum sekunder dan bahan hukum tersier. Adapun teknik analisis bahan hukum dilakukan secara deskriptif.

Hasil penelitian dan pembahasan menjelaskan bahwa pengaturan mengenai penahanan kendaraan bermotor dalam Pergub NTB Nomor 14 Thn 2019 telah melampaui prosedur penagihan pajak dalam UU PPSP. Hal tersebut menyebabkan adanya suatu ketidakpastian hukum. Upaya hukum yang dapat dilakukan terhadap pengaturan penahanan kendaraan bermotor yang memiliki tunggakan pajak adalah melalui pengujian Pergub NTB Nomor 14 Thn 2019 di Mahkamah Agung. Upaya hukum lainnya yang dapat dilakukan adalah melalui pengajuan Gugatan di Pengadilan Pajak.

Kata Kunci : Hukum Pajak, Pajak Kendaraan Bermotor, Penagihan Pajak, Penahanan Kendaraan Bermotor.

ABSTRACT

In using a motorcycle, previously the owner of vehicle is required to register and pay taxes must be paid and paid in advance for a period of 12 (twelve) months. For late tax payments that have been exhausted, then administrative sanctions will be imposed. After that, taxpayers who have not paid motorcycle tax arrears will take tax collection actions related with PPSP Constitution after a warning letter was published. There is another regulation contained in NTB Governor Regulation No. 14 on 2019 explain that vehicles have tax arrears are indebted for more than 2 (two) years will take temporary detention when it involved in a joint operation of motorcycle tax.

Method used in this study was normative research by using a statutory approach. The legal materials of this study, it consists of primary legal materials, secondary legal materials, and tertiary legal materials. The legal analysis technique has done descriptively.

The results of this study and discussion explained that regulation about the incarceration of motorcycle in NTB Governor Regulation No. 14 on 2019; it had exceeded tax collection procedure in PPSP Constitution. It caused a legal uncertainty. Legal remedies that could be made against the detention of motorcycle which have tax arrears were getting through calibration of NTB Governor Regulation No. 14 on 2019 in the Supreme Court. The other legal remedies that could be done were getting through filing a Lawsuit in the Tax Court.

Keywords: Tax Law, Motorcycle Tax, Tax Collection, Motorcycle Detention