

**ANALISIS YURIDIS MEKANISME PEMBAYARAN PAJAK KENDARAAN
BERMOTOR OLEH WAJIB PAJAK MELALUI E-SAMSAT
(Studi Penelitian di Unit Pelaksana Teknis Samsat Pelalawan)**

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ABSTRAK

Pajak Kendaraan Bermotor (PKB) diatur dalam Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah. Permasalahan dalam tesis ini adalah bagaimana pengaturan hukum pembayaran Pajak Kendaraan Bermotor bagi wajib pajak melalui e-Samsat di Unit Pelaksana Teknis Samsat Pelalawan, bagaimana perlindungan hukum wajib pajak atas mekanisme pembayaran Pajak Kendaraan Bermotor melalui e-Samsat, bagaimana hambatan pembayaran Pajak Kendaraan Bermotor melalui e-Samsat di Unit Pelaksana Teknis Samsat Pelalawan dan solusi mengatasinya

Penelitian yang dilakukan adalah penelitian normatif dan didukung dengan data yuridis empiris yaitu melakukan wawancara dengan Asburlah, Kepala Unit Pelaksana Teknis (KaUPT) Bapenda Samsat Pelalawan. Analisis data yang digunakan adalah data kualitatif.

Pengaturan yang memberikan perlindungan hukum dalam pembayaran Pajak Kendaraan Bermotor bagi wajib pajak melalui e-Samsat di Badan Pendapatan Daerah Propinsi Riau Unit Pelaksana Teknis Samsat Pelalawan adalah Undang-Undang Dasar Republik Indonesia Tahun 1945 Pasal 23A, Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Restribusi Daerah

Berdasarkan hasil penelitian diketahui bahwa hambatan pembayaran pajak kendaraan bermotor melalui E-Samsat di Badan Pendapatan Daerah Propinsi Riau Unit Pelaksana Teknis Samsat Pelalawan antara lain ekonomi, ketidaktertiban para wajib pajak, ketidaktelitian petugas, lemahnya penegakan hukum terhadap kepatuhan membayar pajak bagi penyelenggara Negara.

Kata Kunci: Mekanisme, Pembayaran Pajak, Kendaraan Bermotor

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**LEGAL ANALYSIS OF MOTOR VEHICLE TAX PAYMENT MECHANISM
BY TAXPAYERS THROUGH E-SAMSAT
(Research Study at Pelalawan Samsat Technical
Implementation Unit)**

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ABSTRACT

Motor Vehicle Tax (PKB) is regulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions. The problem in this thesis is how the legal regulation of Motor Vehicle Tax payments for taxpayers through e-Samsat at the Pelalawan Samsat Technical Implementation Unit, how is the legal protection of taxpayers for the Motor Vehicle Tax payment mechanism through e-Samsat, what are the obstacles to Motor Vehicle Tax payments through e-Samsat at the Pelalawan Samsat Technical Implementation Unit and solutions to overcome them

The research conducted is normative research and is supported by empirical legal data, namely conducting interviews with Asburlah, Head of the Technical Implementation Unit (KaUPT) of Bapenda Samsat Pelalawan. The data analysis used is qualitative data. The regulation that provides legal protection in the payment of Motor Vehicle Tax for taxpayers through e-Samsat at the Riau Provincial Revenue Agency, Pelalawan Samsat Technical Implementation Unit is the 1945 Constitution of the Republic of Indonesia Article 23A, Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions

Based on the results of the study, it is known that the obstacles to paying motor vehicle tax through E-Samsat at the Riau Provincial Revenue Agency, Pelalawan Samsat Technical Implementation Unit include the economy, taxpayer disorder, officer carelessness, and weak law enforcement regarding tax compliance for state administrators.

Keywords: Mechanism, Tax Payment, Motor Vehicles

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