ABSTRACT

Ronny Abdillah, 2013. Thesis. The title "The Efforts of Improving Regional Revenue (PAD) of the Motor Vehicle Tax (PKB) and the Tax on Motor Vehicles (BBNKB) in North Surabaya Samsat"
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Among the existing regional revenue sources, the regional tax has a potential acceptance value as a major source of regional revenue (PAD) potential value of acceptance. From the overall regional taxes received by the government of East Java Province, the potential sources of regional finance is the Motor Vehicle Tax (PKB) and the Tax on Motor Vehicles (BBNKB). In the implementation, North Surabaya Samsat has made several attempts to increase the regional revenue of Surabaya. This research aims to describe 1) the efforts made by North Surabaya Samsat, 2) what barriers faced by Samsat in doing these efforts and how North Surabaya Samsat can overcome these barriers.

This is a qualitative research using descriptive approach. This research describes the efforts made by the North Surabaya Samsat. Therefore, observations, interviews, and documentation are conducted, then the data reduction, presentation and conclusion making are made as the tools of analysis.

The results show that: There are two efforts made by North Surabaya Samsat: creates a superior service to the taxpayer (includes Samsat payment point, e-Samsat, Samsat drive thru, Samsat circumference, and Samsat corner) and creates new rules for taxpayers. Meanwhile, Samsat still have to face some barriers faced by Samsat such as the facts that there are many expired ID cards revealed when the taxpayers are going to pay for their Motor Vehicle Tax. The second barriers is that building of North Surabaya Samsat is still inadequate as indicated by the numbers of queue of the taxpayers every day. The third is the excessive outstanding balance of Motor Vehicle Tax payments. Therefore, Samsat has made a way to overcome some of these barriers such as suggesting the taxpayers to arrange their ID card extension matter before paying their Motor Vehicle Tax, renovating the building of North Surabaya Samsat, sending the letter of punishment and the outstanding balance bill of the Motor Vehicle Tax.