

August 29th 2018



THE 4th INTERNATIONAL AND CALL FOR PAPER

Legal Construction and Development in Comparative Study
The Role of Indigenous and Global Community in Constructing National Law



IMAM AS SYAFEI BUILDING
Faculty of Law, Sultan Agung Islamic University
Jalan Raya Kaligawe, KM. 4 Semarang, Indonesia

UNISSULA PRESS

ISBN. 978-602-5995-94-1

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Diterbitkan oleh :
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Hal i-xii, 1-447

Cetakan Pertama Tahun 2018

Penerbit UNISSULA PRESS

Jl. Raya Kaligawe Km. 4 Semarang 50112

PO BOX 1054/SM,

Telp. (024) 6583584, Fax. (024) 6594366

ISBN. 978-602-5995-94-1

INFORMATION OF THE CONFERENCE AND CALL PAPER

UNISSULA
WORLD CLASS ISLAMIC UNIVERSITY
SULTAN AGUNG ISLAMIC UNIVERSITY

Welcome to Participants on

THE 4th INTERNATIONAL AND CALL FOR PAPERS

"Legal Construction and Development In Comparative Study"
The Role of Indigenous and Global Community in Constructing National Law

29-30 August 2018

IMAM AS SYAFEI BUILDING
Faculty of Law, Sultan Agung Islamic University
Jalan Raya Kaligawe, KM. 4 Semarang, Indonesia

INVITED SPEAKERS :

1. Prof. Henning Glaser
Thammasat University, Thailand
2. Dr. Hilaire Tegnán, LL.M.
Faculty of Law, Sorbonne University
3. Prof. Shimada Yuzuru
Nagoya University, Japan
4. Prof. Dr. Topo Santoso, S.H., M.H.
Indonesia University (UI), Indonesia
5. Dr. Hj. Sri Endah Wahyuningsih, S.H., M.Hum
Sultan Agung Islamic University, Indonesia

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WORLD CLASS ISLAMIC UNIVERSITY
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This Conference And Call Paper was held by the Faculty of Law, Sultan Agung Islamic University (UNISSULA) Semarang, on:

Day : Wednesday

Date : August 29th 2018

Time : 08:00 - 15:00 pm

Place : Imam As Syafei Building

Faculty of Law, Sultan Agung Islamic University

Jl. Raya Kaligawe Km. 4 PO. BOX.1054 Telp. (024) 6583584

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AND CALL FOR PAPER**

“Legal Construction and Development in Comparative study (The Role of Indigenous and Global Community in Constructing National Law)”

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PREFACE

Assalamu'alaikum, Wr. Wb

First of all, let's say Thanks to Allah, who has been giving us guidance, happiness, healthy, and mercy, so we can finish this conference proceeding without any obstacles. Praise and salutation upon our prophet Muhammad saw the last messenger, the best figure of this universe; the person who was able to save us from Jahiliyah era.

We would like to extend our thanks to the invited speakers: **Prof. Henning Glaser from Thammasat University, Prof. Shimada Yuzuru from Nagoya University, HilaireTegnan, Ph.D from Sorbone University, Prof. Topo Santoso From Indonesian University, and Dr. Sri Endah Wahyuningsih, S.H., M.H from Sultan Agung Islamic University.**

This was our fourth International conference and call for paper held by Faculty of Law, Sultan Agung Islamic University. This annual conference tries to gain any information and studies done by academician and practitioner in the concerned field to be discussed as guidelines to exchange and talk about views on the most important recent on Legal Construction and Development focusing on The Role of Indigenous and Global Community in Constructing National Law happens in both developed and developing countries and its role in shaping a good future, and to discuss the challenges and practical aspects in integrating competition law enforcement and guidelines to develop legal state in accordance with the diversity of all countries around the world. We hope this conference brings benefit for both participants and our faculty.

We are pleased to have your critique, suggestion and correction in order to make us better. Finally, we do thanks to all who helped this conference. May Allah guide us to always develop useful knowledge for human being.

See you in our fifth International and call for paper next year.

Wassalamualaikum, Wr. Wb

Semarang, August 31th 2018

Chairman of the Committee,



Dr. Anis Mashdurohatun, S.H., M.Hum
NIDN : 06-02105-7002

GREETING FROM THE DEAN OF FACULTY OF LAW

As-salamu'alaikum Wr. Wb.

Thank to Allah is an absolute act that we must say after conducting the International Conference and Call for Paper by theme : “Legal Construction and Development in Comparative study (The Role of Indigenous and Global Community in Constructing National Law)” which was held by Faculty of Law Sultan Agung Islamic University (UNISSULA) Semarang, on August 29th 2018.

This conference tried to reviews different theories of legal development focusing on The Role of Indigenous and Global Community in Constructing National Law in order to highlight their similarities and differences. In the field of law, the substance of the discussion does not lie in 'whether the law is traditional because of the heritage of the past or not', but on the meaning of justice contained in the law. Often in discussing legal matters, we are caught up in the understanding of law in a procedural sense, not a law in a substantive sense-that satisfies the sense of justice. So it is not realized, there is a reduction of the meaning of the law substantively (which meets the sense of justice) becomes law procedurally. Especially when human life enters the era of globalization characterized by modern, as well as loaded with contemporary challenges and issues.

Globalization, in general people understand it is a process in the life of mankind to a society that covers the whole globe. This process is possible and facilitated by advances in technology, especially communication and transportation technology. Such understanding is not much different from the understanding of globalization as a process that refers to "a single interdependent world in which capital, technology, people, ideas, and cultural influences flow across borders". With such understanding, we are gradually going to live in a one world where individuals, groups and nations become more interdependent. In the global human society there will be patterns of social relationships that are different from before. And that too is a portrait of social life not found before.

Therefore, to discuss more about legal construction and development, Faculty of Law, Sultan Agung Islamic University was confidence to conduct a conference by the theme “Legal Construction and Development in Comparative study (The Role of Indigenous and Global Community in Constructing National Law)” focusing on the development of law in both developed and developing countries and its role in shaping a good future.

Finally, we thank to the presenters, article senders, and comittee who had contributed in this event, so that this international seminar ran well.

Wassalamu'alaikum Wr. Wb.

Semarang, August 31th 2018

Dean,



Prof. Dr. Gunarto, SH, SE, Akt, M.Hum
NIDN.062004670

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RECONSTRUCTION OF EFFECTIVE YEAR AUTOMATIC VEHICLE TAX PAYMENT TERMS

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The Student Of Law Doctoral Programme UNISSULA

ABSTRACT

Motor vehicle tax is one type of regional tax that is very potential in increasing regional income for Central Java Province as a province which is one of the trade routes, where transportation is the main capital in transportation for all economic activities. the purpose of this study was to determine the Reconstruction and effectiveness of motor vehicle tax on Regional Original Revenue (PAD) of Central Java Province. The data that has been processed are then analyzed using qualitative descriptive analysis. the results of the study showed that the Reconstruction of motor vehicle tax payment requirements in Central Java Province can be achieved optimally. While the effectiveness of motor vehicle tax can increase regional income. On the other hand, motor vehicle tax on PAD tends to decrease. this by reconstructing the tax payment requirements for motorized vehicles can show increased tax revenue. However, it is better to increase and optimize tax revenue potential.

Keywords: *Reconstruction Requirements, motor vehicle tax, Effective .*

I. INTRODUCTION

Tax is a problem of state finances, while the basis used to regulate the problem of state finances is article 23 (2) of the 1945 Constitution, and for the technical implementation of taxation that regulates taxation issues there is a Taxation Law. in general taxes are dues to the State (which can be forced) owed by those who are required to pay them according to regulations. with no achievements which can be directly appointed and whose use is to build public expenditures in connection with the State's task of organizing the government. this shows that the tax is a compulsory payment issued under the law that can not be avoided for those who are obliged and for those who do not want to pay taxes can be forced to pay the tax as the tax should have been determined by the tax office

Regional Original Income (PAD) is all revenue that is obtained by the region from sources within its own region, which are collected based on regional regulations in accordance with applicable laws and regulations¹. Original Regional income as a source of income in financing development needs to be managed properly. the unitary state of the Republic of Indonesia is divided into provincial regions and provincial regions consisting of regencies and cities that have the right and obligation to regulate and manage their own

¹ Halim, Abdul. Akuntansi Keuangan Daerah. Salemba Empat, Jakarta. Mardiasmo. 2011. Perpajakan. Andi, Yogyakarta, 2004, Hlm. 94

government affairs to improve the administration and services to the community. one source of government funds is tax. A tax is a mandatory contribution to a state that is owed by a person or entity that is coercive under the law, with no direct compensation being used for the country's needs for the greatest prosperity of the people². The types of taxes are divided into two, namely taxes that are levied and managed by the central government called the central tax and taxes that are levied and managed by the government of each region which is called local tax. One of the regional tax types which is the largest source of income is the motor vehicle tax. The motor vehicle tax, which is commonly known as PKB, is a tax on the possession or possession of a motor vehicle whether two or more wheeled motor vehicles, and with its vehicles used on all types of land roads and is driven by engineering equipment that is in the form of motors or other equipment that serves to transform the energy resource into a mobility in the motor vehicle concerned, including a large tool that can move³. The increase in the number of motor vehicles that are currently growing rapidly, can be seen based on data from the Office of Finance and Regional Assets of Central Java Province showing the number of motor vehicles from the data of the Central Statistics Agency (BPS) reported that in 2015 amounted to 13 139 866 in Central Java Province increased.⁴

II. RESEARCH METHOD

Types of Research The type of research used is descriptive research. explain that descriptive research is a study that aims to give researchers a history or to describe aspects that are relevant to the phenomenon of attention from the perspective of a person, organization or others. Research with descriptive methods is research that will describe or describe the problem.

According to Peter Mahmud Marzuki, in terms of descriptive legal science, the type of fundamental research is outside of legal research, because the object of study is legal issues as social symptoms rather than law as social norms. Whereas doctrinal research, reform-oriented research, and theoretical research are legal research, because

² UU No. 28 tahun 2007 tentang KUP

³ UU No. 28 tahun 2009 tentang Pajak dan Retribusi Daerah

⁴ <https://jateng.bps.go.id/statictable/2017/10/31/1641/banyaknya-kendaraan-bermotor-yang-telah-diregistrasi-pada-kepolisian-daerah-jawa-tengah-menurut-jenis-kendaraan-di-jawa-tengah-2015.html>, Di Akses Pada tanggal 15 Juli 2019

they have their own character which aims to gain a deeper understanding of certain legal phenomena.⁵

In accordance with the legal problems that have been determined in this study, this type of research is a legal research (legal research), that is, a process for discovering the law, legal principles, and legal doctrines, seeking legal issues that are needed. This legal research is conducted to produce new arguments, theories or concepts as a prescription in resolving agreed problems, or obtained by Terry Hutchinson's opinion, is a legal research with reform-oriented type of research.

III. RESULTS AND DISCUSSION

A. Motor vehicle tax

Motorized Vehicle Tax (PKB) is a tax on the ownership or control of motorized vehicles, namely two or more wheeled vehicles and their couplings used on all types of road and driven by technical equipment in the form of motors or other equipment that functions to convert a particular energy resource into the motorized motion of the vehicle concerned, including large moving equipment.

Martoyo⁶ defining effectiveness as a condition or condition, where in choosing the objectives to be achieved and the means used, and the capabilities possessed are appropriate, so that the desired goals can be achieved with satisfying results. It can be concluded that effectiveness is measuring the relationship between the results of tax levies with the potential tax itself. While the effectiveness of tax revenue on motor vehicles is measuring the relationship between the results of motor vehicle tax levies and the potential for motor vehicle tax.

Economic dictionary in Guritno⁷ Related to contribution is something that is given together with other parties for the purpose of certain or joint costs or losses. Related to the contribution offered can be interpreted as a contribution made by the tax on vehicles contributing to the original regional income.

However, the problem in the field is that someone who wants to buy a motorized vehicle, many who buy used motorbikes, at the time they want to pay the tax for motorized vehicles is hampered by problems in the meeting.

In every activity we will do, of course the procedures or procedures that we must pay attention to. With the aim that the activities we carry out can run as

⁵ Peter Mahmud Marzuki, *Penelitian Hukum*, Prenada Media, Jakarta, 2005, Hlm. 33

⁶ Martoyo, Susilo. *Manajemen Sumber Daya Manusia Edisi 3*. BPFE, Yogyakarta, 1998, Hlm. 4

⁷ Guritno. *Kamus Ekonomi-bisnis-perbankan : Inggris-Indonesia*. Gajah Mada University Press, Yogyakarta, 1997., Hlm. 76

expected. Procedures are rules of play, rules of work, rules of coordination, so that the units in the system and so on can interact with each other efficiently and effectively. The annual motor vehicle tax payment procedures. The following is the motor vehicle tax payment procedure:

1. Fill in the motor vehicle tax application form according to the data that has been listed on the vehicle registration certificate (STNK) and proof of ownership of the motorized vehicle (BKPB). Forms can be taken at the registration window, then complete the file attachment forms needed, the files that must be attached are as follows:

Extend your vehicle registration by 1 year

- Original and copy of vehicle registration
- Photocopy of BKPB
- Original ID card and photocopy in accordance with the name on the STNK and BPKB

2. After completing the file, submit the STNK tax request file to the file submission window.

Please wait for the name to be called according to the data listed in the STNK

3. You will be given a tax payment slip that has listed the tax costs that must be paid
4. Hand over the slip and the amount of tax costs to the cashier
5. After paying the tax, the officer will provide proof of payment of the tax payment, and the evidence is submitted to the STNK collection counter
6. After completion, the officer will call your name to collect the registration that has been extended for another year. The STNK renewal process can be carried out in the traveling samsat or the nearest outlet or samsat office

From the data of the Central Statistics Agency (BPS) reported that in 2015 amounted to 13,139,866 in Central Java Province, for example after we explored it turns out that owned by their own owners of 9,000,000, the rest of the other party owners amounted to 4,139,866 then when handling payments motorized vehicle tax in difficulty because it must have a KTP that sells vehicles while the seller outside the area indirectly concerned will stop taking care of the tax payment of the vehicle bought.

Let's count:

Vehicle data of other parties 4,139,866 X Rp. 150,000 = Rp. 620,979,900,000 (Six hundred twenty billion nine hundred seventy nine million nine hundred thousand rupiah)

B. Reconstruction of Requirements for Effective Motor Vehicle Tax Payment

Motorized vehicles are all wheeled vehicles and their axles used in all types of road, and are driven by technical equipment in the form of motors or other equipment that functions to convert a particular energy resource into a motorized motor vehicle concerned including heavy equipment and tools large which in operation uses wheels and motors and is not permanently attached.

Whereas motorized vehicles, hereinafter referred to as PKB, are deferred taxes on the ownership or control of motorized vehicles which have an obligation to pay the vehicle tax.

The types of motorized vehicles that are taxed include the following: for example, motorbikes, scooters, cars, sedans, fire engines, and other vehicles, the vehicles above include vehicles that have taxpayers to pay each year for the smooth running of their vehicles. the.

Taxes are people's contributions to the state based on the law (which can be forced) by not receiving direct services, intended to pay public expenses and the rest is used for public saving which is the main source of public financing for public investments.

From the above definition it can be concluded that tax has the following elements:

1. Contributions from the people to the State
2. Based on the Law
3. Without reciprocal services or performance from countries that can be directly appointed
4. Used to finance domestic households, namely expenditures that benefit the wider community.

Effectiveness of Motorized Vehicle Tax Revenues Effectiveness in this case is related to how much achievement the Central Java Provincial Government has realized is the amount of tax revenue on targeted motorized vehicles. so that it

can be concluded that the regional government of Central Java Province in this case the Office of Finance and Regional Assets is considered very effective in managing tax revenue on motorized vehicles. One reason is because the government provides tax relief that is the elimination of tax penalties, the Identity Requirements that are not private owners only show the original vehicle registration and BPKB so that taxpayers in Central Java Province are compliant in paying motor vehicle tax.

Procedures and requirements for handling motor vehicle tax payments should be in accordance with the Joint Instruction of the Minister of Defense and Security, Minister of Internal Affairs and Minister of Finance Number Ins / 03 / M / X / 1999, Number 29 of 1999 and Number 6 / IMK.014 / 1999 Jo. Joint Decree of the National Police Chief, Director General of General Government and Regional Autonomy and President Director of PT Jasa Raharja Skep Number / 06 / X / 1999, Number 973-128, SKEP / 02 / XI / 1999 Number are as follows:

1. Ratification (one yearly)
 - a. Requirements
 - 1) Identity
 - a. Individual
 - Identity (Buyer KTP, SIM, KTA, C1)
 - If unable to attach enough stamped power of attorney
 - b. Legal entity
Copies of the deed of establishment, statement of domicile, power of attorney with sufficient stamp duty and signed by the leadership and stamped with the legal entity concerned.
 - c. Government Agencies (Including BUMN and BUMD)
The assignment letter / power of attorney is sufficiently stamped and signed by the leadership and is stamped by the stamp of the agency concerned.
 - 2) original vehicle registration and a copy.
 - 3) The original BPKB and one copy.
 - b. Management Procedure
 - 1) Submission of the file at the registration window
 - 2) Taking the receipt of determination at the determination counter
 - 3) Payment of fees at the cash register

4) Taking STNK at the STNK collection window

So that the other party's vehicle tax receipts are 4,139,866 X Rp. 150,000 = Rp. 620,979,900,000 (Six hundred twenty billion nine hundred seventy nine million nine hundred thousand rupiah) can be absorbed maximally and effectively.

IV. CONCLUSION

Motor vehicle tax receipts in Central Java Province can be effective, must reduce the tax payment requirements for motor vehicles to be one of the factors causing the decline in motor vehicle tax growth. By way of reconstructing requirements that require the identity of the owner to be replaced by bringing the Buyer's ID, Original STNK and Original BPKB will facilitate the absorption of motor vehicle tax revenues to be optimal and effective.

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