# ABSTRACT

Giovanni Kumala / 39150153/2019 / The Influence of Motor Vehicle Tax Revenue, Motorized Vehicle Tax Transfer Fees and Motor Vehicle Fuel Tax on the Original Revenue of DKI Jakarta for the period of 2008-2017 / Supervisor: Amelia Sandra, SE, Ak., M.Sc., M.Ak.

Regional Original Revenue (PAD) is a source of regional income that can be freely used by each region to organize government and regional development. According to Law No. 33 of 2004 PAD sources consist of regional taxes, regional levies, results of the management of separated regional assets and other valid PAD. Of the four PAD sources, one of the sources which has a significant influence on PAD revenue is derived from Regional Taxes. Based on the 2018 DKI Jakarta Regional Revenue and Expenditure Budget Data, it shows that 55.67% (source: apbd.jakarta.go.id) sources of regional income come from Regional Taxes. Therefore the government must be able to maximize local taxes properly so that the source of regional income increases. This study was conducted to test whether the Revenue of Motor Vehicle Tax, Motor Vehicle Title Transfer Fees and Motor Vehicle Fuel Tax affect PAD.

Regional Tax, here in after referred to as tax, is a mandatory contribution to the Region owed by individuals or entities that are coercive based on the Law, with no direct compensation and used for the needs of the Region for the greatest prosperity of the people. Regional Tax is divided into two, namely Provincial Tax and Regency / City Tax.

This research uses documentation study technique on secondary data. The variables used in this study are Motor Vehicle Tax, Motor Vehicle Title Transfer Fee and Motor Vehicle Fuel Tax as an independent variable and PAD variable as the dependent variable. The sample in this study are three types of local taxes. The sampling technique in this study used purposive sampling. Data analysis techniques used descriptive statistics, classic assumption tests, F statistical tests, t statistical tests, and coefficient of determination.

The results of the study with the statistical test t (α = 5%) obtained a variable sig value of Motor Vehicle Tax of 0,000 which is smaller than α 0.05. The sig value of Transfer of Motor Vehicle Title Fee is 0.043 which is smaller than α 0.05. The sig value of Motor Vehicle Fuel Tax variable is 0.010 which is smaller than α 0.05.

Based on the results of research that has been done, it can be concluded that the Motor Vehicle Tax, Motor Vehicle Transfer Fee Duties, and Motor Vehicle Fuel Tax has proven to have an influence on PAD.

Keywords: Motorized Vehicle Tax, Motorized Vehicle Title Transfer Fees, Motorized Vehicle Fuel Taxes, Local Own Revenue