

**“IMPLEMENTASI PERATURAN GUBERNUR BALI TENTANG  
PEMUTIHAN PAJAK KENDARAAN BERMOTOR DAN BEA BALIK  
NAMA KENDARAAN BERMOTOR DI KABUPATEN BULELENG**

**Oleh**

**Gede Surantika  
NIM.1617051082  
Program Studi S1 Akuntansi  
Jurusan Ekonomi dan Akuntansi**

**ABSTRAK**

Penelitian ini bertujuan untuk meneliti Implementasi Peraturan Gubernur Bali Tentang Pemutihan Pajak Kendaraan Bermotor Dan Bea Balik Nama Kendaraan Bermotor Di Kabupaten Buleleng. Metode metode dan jenis penelitian yang penulis gunakan adalah metode penelitian kualitatif deskriptif. Lokasi penelitian dilakukan di UPTD Pelayanan Pajak dan Retribusi Daerah Provinsi Bali di Kabupaten Buleleng. Alasan memilih tempat penelitian di UPTD Pelayanan Pajak dan Retribusi Daerah Provinsi Bali di Kabupaten Buleleng. informan dalam penelitian ini ditentukan secara acak sesuai dengan jumlah informan wajib pajak yang ada di kantor UPTD Pelayanan Pajak dan Retribusi Daerah Provinsi Bali di Kabupaten Buleleng. Hasil Penelitian ini adalah: 1) adanya perubahan persepsi para wajib pajak dari tidak ingin membayarkan tunggakan pajak kendaraan menjadi membayarkan tunggakan pajak kendaraan; 2) adanya peningkatan jumlah wajib pajak yang melakukan pembayaran tunggakan pajak kendaraan; serta 3) adanya peningkatan penerimaan pajak kendaraan.

Kata Kunci: Pemutihan Pajak Kendaraan, Bea Balik Nama Kendaraan Bermotor

**“IMPLEMENTATION OF THE GOVERNOR OF BALI REGULATION  
CONCERNING BREAKING OF MOTOR VEHICLE TAXES AND  
MOTOR VEHICLE NAME TRANSFER FEES IN BULELENG  
REGENCY”**

By

**Gede Surantika  
NIM.1617051082**

**Undergraduate Study Program of Accounting  
Department of Economics and Accounting**

**ABSTRACT**

This study aims to examine the implementation of the Governor of Bali's Regulation concerning the Exemption of Motorized Vehicle Taxes and Transfer Fees for Motorized Vehicles in Buleleng Regency. The methods and types of research that the authors use are descriptive qualitative research methods. The location of the research was carried out at the Regional Tax and Retribution Service UPTD of Bali Province in Buleleng Regency. The reason for choosing the research location was at the UPTD Service of Regional Taxes and Levies in the Province of Bali in Buleleng Regency. The informants in this study were determined randomly according to the number of taxpayer informants in the UPTD Office for Regional Tax and Retribution Services in the Province of Bali in Buleleng Regency. The results of this study are: 1) there is a change in the perception of taxpayers from not wanting to pay vehicle tax arrears to paying vehicle tax arrears; 2) an increase in the number of taxpayers paying vehicle tax arrears; and 3) an increase in vehicle tax revenue.

*Keywords: Vehicle tax write-off, Motor Vehicle Title Transfer Fee.*