

CHAPTER I

INTRODUCTION

1.1 Reason for Choosing the Title

Tax is money that has to be paid to a government for public purposes. There are two kinds of tax, Central Tax and Regional Tax. According to constitution number 34 year 2000 regional tax is source of regional income. Regional tax is the fundamentally based on the principle of contribution and benefit, where residents pay in return for administrative services provided by the regional governments. The biggest income regional tax is from vehicle tax (PKB).

Regional Income Office is a formal institution which is consistent with the tax payment in Central Java. Regional Income Office serves online and local payment. Online payment is a way to pay for the tax from tax payer to official tax through many methods. It can be done in a bank. Local payment is a way to pay for the tax from tax payer to official tax with one procedure. It can be done in a chosen office.

On-line and local payments are the alternatives for the tax payer, to pay for the tax. On-line payment is one of the ways to pay a tax, which is often chosen by the tax payer. The latter is preferably chosen because it is much easier and practical.

Based on the above statements, the writer is interested in writing a paper entitled "The Alternatives of Motor Vehicle Tax Payment at Regional Income Office Central Java".

1.2 Statement of the Problem

The problem of this paper is "What are the alternatives of motor vehicle tax payment at Regional Income Office Central Java?"

1.3 Limitation of the Study

The writer limits the problem on the alternatives of motor vehicle tax payment, particularly on-line tax payment, during the job training at Regional Income Office Central Java.

1.4 Objective of the Study

The objective of the study related to the problems is to describe the alternatives of on-line tax payment at Regional Income Office Central Java.

1.5 Significance of the Study

The significances of the study in this paper are for:

1. The Writer

Knowing the alternatives of tax payment at Regional Income Office Central Java.

