

CHAPTER IV

CONCLUSION AND SUGGESTION

4.1 Conclusion

During the field study conducted from January 21 to 18 February 2008 at Regional Income Office Central Java, the writer concluded that The Alternatives of Motor Vehicle Tax Payment at Regional Income Office Central Java are through:

1. On-Line One Site Administration (Central Java)
2. Banks :
 - a. Bank Jateng
 - b. Bank Rakyat Indonesia

4.2 Suggestion

After conducting the field study for about a month, January 21 to 18 February 2008, at Regional Income Office in Central Java, the writer suggests that Regional Income Office and Cash Regional Office have to increase their system in cooperation. Since Regional Income Office and Cash Regional Office almost never match in making reports of tax payment, they have to concern in those problems more intensively.

