

ABSTRACT

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The purpose of this study is to find out the implementation of internal control over the collection of motorized vehicle tax (PKB) and motor vehicle transfer fees (BBNKB) at the Takalar Samsat Office. The data analysis technique used is a qualitative technique using the method of data reduction, data presentation, and conclusion drawing to describe the internal control of the collection of motorized vehicle taxes and transfer fees for motorized vehicles.

The results of this study indicate that the existence of internal controls in the system of collecting motorized vehicle tax and motorized vehicle transfer fees can help regulate the mechanism for collecting vehicle tax and vehicle transfer fees and has been effective and successful in being carried out by the implementing party, namely the Takalar Samsat Office employees. The benefits of internal control are; improving infrastructure, increasing road safety, improving public services, reducing the general financing burden, and increasing tax awareness.

Keywords: Internal control, motorized vehicle tax, motorized vehicle title transfer fee