

ABSTRACT

This thesis entitled "Legal Protection for Taxpayers on Motor Vehicle Tax Payments via E-Samsat in East Java". Enactment of the motor vehicle tax payments through E-Samsat in East Java, the taxpayer as a tax subject requires legal certainty in the event of errors in tax collection. In this thesis it is discussed about the validity of the payment of taxes on motor vehicles through the E-Samsat in East Java as well as legal protection. Motor vehicle tax payments through the E-Samsat in East Java has been set in the Joint Decree Traffic Director East Java Regional Police, Chief Revenue Office of East Java Province, Head of PT. Jasa Raharja (Persero) Branch East Java No. 02 / VI / 2014 / Ditlantas, No. 19 523 2014, No. SKEB / 2/2014 About the Standard Operating Procedure shared office Samsat in East Java province. Legal protection for taxpayers in the payment of taxes on motor vehicles through the E-Samsat in East Java include legal protection preventive and repressive legal protection.

Keywords: **PROTECTION LAW, TAXPAYERS, TAX ON MOTOR VEHICLES, E-SAMSAT**