



MENTERI DALAM NEGERI
REPUBLIK INDONESIA

**PERATURAN MENTERI DALAM NEGERI
NOMOR 3 TAHUN 2006**

**TENTANG
PENGHITUNGAN DASAR PENGENAAN PAJAK KENDARAAN DI ATAS AIR
DAN BEA BALIK NAMA KENDARAAN DI ATAS AIR TAHUN 2006**

DENGAN RAHMAT TUHAN YANG MAHA ESA
MENTERI DALAM NEGERI,

- Menimbang : bahwa untuk melaksanakan ketentuan Pasal 10 ayat (4) Peraturan Pemerintah Nomor 65 Tahun 2001 tentang Pajak Daerah, dipandang perlu untuk menetapkan Peraturan Menteri Dalam Negeri tentang Penghitungan Dasar Pengenaan Pajak Kendaraan di Atas Air dan Bea Balik Nama Kendaraan di Atas Air Tahun 2006.
- Mengingat:
1. Undang-Undang Nomor 21 Tahun 1992 tentang Pelayaran (Lembaran Negara Tahun 1992 Nomor 98, Tambahan Lembaran Negara Nomor 3493);
 2. Undang-Undang Nomor 18 Tahun 1997 tentang Pajak Daerah dan Retribusi Daerah (Lembaran Negara Tahun 1997 Nomor 41, Tambahan Lembaran Negara Nomor 3685) sebagaimana telah diubah dengan Undang-Undang Nomor 34 Tahun 2000 (Lembaran Negara Tahun 2000 Nomor 246, Tambahan Lembaran Negara Nomor 4048);
 3. Undang-Undang Nomor 32 Tahun 2004 tentang Pemerintahan Daerah (Lembaran Negara Tahun 2004 Nomor 125, Tambahan Lembaran Negara Nomor 4437);
 4. Undang-Undang Nomor 33 Tahun 2004 tentang Perimbangan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah (Lembaran Negara Tahun 2004 Nomor 126, Tambahan Lembaran Negara Nomor 4438);
 5. Peraturan Pemerintah Nomor 65 Tahun 2001 tentang Pajak Daerah (Lembaran Negara Tahun 2001 Nomor 118, Tambahan Lembaran Negara Nomor 4138);
 6. Peraturan Pemerintah Nomor 51 Tahun 2002 tentang Perkapalan (Lembaran Negara Tahun 2002 Nomor 95, Tambahan Lembaran Negara Nomor 4227);
 7. Keputusan Presiden Nomor 102 Tahun 2001 tentang Kedudukan, Tugas, Fungsi, Kewenangan, Susunan Organisasi, dan Tata Kerja Departemen;
 8. Keputusan Menteri Dalam Negeri Nomor 130 Tahun 2003 tentang Organisasi dan Tata Kerja Departemen Dalam Negeri.

Memperhatikan : Pertimbangan Menteri Keuangan dengan surat Nomor : S-36/MK/2006 tanggal 20 Januari 2006, hal Pertimbangan Menteri Keuangan atas dua Rancangan Permendagri.

MEMUTUSKAN:

Menetapkan : PERATURAN MENTERI DALAM NEGERI TENTANG PENGHITUNGAN DASAR PENGENAAN PAJAK KENDARAAN DI ATAS AIR DAN BEA BALIK NAMA KENDARAAN DI ATAS AIR TAHUN 2006.

Pasal 1

Dalam Peraturan ini yang dimaksud dengan:

1. Kendaraan di Atas Air adalah semua kendaraan yang digerakkan oleh peralatan teknik berupa motor atau peralatan lainnya yang berfungsi untuk mengubah suatu sumber daya energi tertentu menjadi tenaga gerak kendaraan yang bersangkutan yang digunakan di atas air.
2. Pajak Kendaraan di Atas Air yang selanjutnya disingkat PKAA, adalah pajak atas kepemilikan dan/atau penguasaan kendaraan di atas air.
3. Bea Balik Nama Kendaraan di Atas Air yang selanjutnya disingkat BBN-KAA, adalah Pajak atas penyerahan hak milik kendaraan di atas air sebagai akibat perjanjian dua pihak atau perbuatan sepihak atau keadaan yang terjadi karena jual beli, tukar menukar, hibah, warisan, atau pemasukan ke dalam badan usaha.
4. Harga Pasaran Umum yang selanjutnya disingkat HPU, adalah harga rata-rata yang diperoleh dari sumber data, antara lain, dari tempat penjualan kendaraan di atas air.
5. Umur rangka/body adalah umur kendaraan di atas air yang dihitung dari tahun pembuatan rangka/body.
6. Umur motor adalah umur motor kendaraan di atas air yang dihitung dari tahun pembuatan.

Pasal 2

- (1) Penghitungan nilai jual kendaraan di atas air sebagai dasar pengenaan PKAA dan BBN-KAA dihitung berdasarkan penjumlahan antara nilai jual rangka/body dan nilai jual motor penggerak kendaraan di atas air
- (2) Dasar pengenaan PKAA dan BBN-KAA adalah nilai jual kendaraan di atas air.
- (3) Nilai jual kendaraan di atas air sebagaimana tercantum pada ayat (1) ditetapkan berdasarkan HPU atas suatu kendaraan di atas air.
- (4) Nilai jual rangka/body kendaraan di atas air dibedakan menurut jenis, isi kotor (*GT/gross tonage*), fungsi, dan umur rangka/body.
- (5) Nilai jual motor penggerak dibedakan menurut daya kuda (PK) dan umur motor.

Pasal 3

- (1) Jenis kendaraan di atas air dibedakan berdasarkan konstruksi sebagai berikut:
 - a. Konstruksi Kayu;

- b. Konstruksi Serat, Fiber, Karet, dan sejenisnya;
- c. Konstruksi Besi, Baja, Ferrocement, dan sejenisnya.

- (2) Penggunaan kendaraan di atas air dikelompokkan berdasarkan fungsi sebagai berikut:
- a. penangkap ikan;
 - b. angkutan penumpang, angkutan barang dan pengerukan;
 - c. pesiar, olahraga atau rekreasi.

Pasal 4

Dasar pengenaan PKAA dan BBN-KAA sebagaimana dimaksud dalam Pasal 2 ayat (1), adalah sebagaimana tercantum pada Lampiran Peraturan ini.

Pasal 5

Pemberlakuan dasar pengenaan PKAA dan BBN-KAA sebagaimana dimaksud dalam Pasal 4, lebih lanjut ditetapkan dengan Peraturan Gubernur.

Pasal 6

Penghitungan dasar pengenaan PKAA dan BBN-KAA yang nilai jualnya belum tercantum dalam Lampiran Peraturan ini, ditetapkan oleh Direktur Jenderal Bina Administrasi Keuangan Daerah atas nama Menteri Dalam Negeri sebagai tambahan dari Lampiran Peraturan ini.

Pasal 7

- (1) Dasar pengenaan PKAA dan BBN-KAA atas gandengan/tempel (ponton, tongkang dan sejenisnya) yang belum tercantum dalam Lampiran Peraturan ini, ditetapkan dengan Peraturan Gubernur.
- (2) Dasar pengenaan PKAA dan BBN-KAA dengan isi kotor kurang dari 1 GT, ditetapkan dengan Peraturan Gubernur.

Pasal 8

Penetapan dasar pengenaan PKAA dan BBN-KAA sebagaimana dimaksud dalam Pasal 5, dilaporkan kepada Menteri Dalam Negeri paling lambat 30 (tiga puluh) hari setelah ditetapkan.

Pasal 9

Dalam hal Pemerintah Provinsi mengatur PKAA dan BBN-KAA, memerintahkan kepada Gubernur yang bersangkutan untuk memberlakukan Peraturan ini sepenuhnya dan pelaksanaannya dilaporkan kepada Menteri Dalam Negeri paling lambat 60 (enam puluh hari) sejak ditetapkannya Peraturan ini.

Pasal 10

Dengan berlakunya Peraturan ini, maka Keputusan Menteri Dalam Negeri Nomor 17 Tahun 2005 tentang Penghitungan Dasar Pengenaan PKAA dan BBN-KAA Tahun 2005 dinyatakan tidak berlaku.

Pasal 11

Peraturan ini mulai berlaku pada tanggal ditetapkan.

Ditetapkan di Jakarta
pada tanggal 27 Januari

2006

MENTERI DALAM NEGERI,

H. MOH. MA'RUF
LAMPIRAN PERATURAN MENTERI DALAM
NEGERI
NOMOR 3 TAHUN 2006
TANGGAL 27 Januari 2006

NO	JENIS FUNGSI KONSTRUKSI	ISI KOTOR (GROSS TONAGE) (TON)	NILAI JUAL KAN		KENDARA AN UMUR	DI ATAS AIR
			RANG	BODY MENUR UT		
			0 - 3	4 - 7	8 - 11	> 12
1	2	3	4	5	6	7
1	I. KONSTRUKSI KAYU PENANGKAP IKAN	1 - 2	2,640,000	2,350,000	2,100,000	1,870,000
		3 - 4	2,780,000	2,480,000	2,210,000	1,960,000
		5 - 6	2,930,000	2,610,000	2,320,000	2,070,000
		7 - 9	3,080,000	2,740,000	2,440,000	2,180,000
		10 - 12	3,430,000	3,050,000	2,710,000	2,420,000
		13 - 15	3,810,000	3,390,000	3,020,000	2,680,000
		16 - 18	4,230,000	3,760,000	3,350,000	2,980,000
		19 - 23	4,700,000	4,180,000	3,720,000	3,310,000
		24 - 28	5,530,000	4,920,000	4,380,000	3,900,000
		29 - 33	6,500,000	5,790,000	5,150,000	4,580,000
		34 - 38	7,650,000	6,810,000	6,060,000	5,390,000
		39 - 43	8,990,000	8,010,000	7,130,000	6,340,000
		44 - 48	10,580,000	9,420,000	8,380,000	7,460,000
		49 - 57	12,450,000	11,080,000	9,860,000	8,780,000
		58 - 66	15,560,000	13,850,000	12,320,000	10,970,000

	67 - 75	19,440,000	17,310,000	15,400,000	13,710,000
	76 - 84	24,300,000	21,630,000	19,250,000	17,140,000
	85 - 93	30,380,000	27,040,000	24,070,000	21,420,000
	94 - 102	37,970,000	33,800,000	30,080,000	26,770,000
	103 - 119	47,470,000	42,250,000	37,600,000	33,460,000
	120 - 136	63,290,000	56,330,000	50,130,000	44,620,000
	137 - 153	84,380,000	75,100,000	66,840,000	59,490,000
	154 - 170	112,500,000	100,130,000	89,120,000	73,320,000
	>= 171	150,000,000	133,500,000	118,820,000	105,750,000

NILAI JUAL MOTOR PENGGERAK				
DAYA KUDA (PK)	MENURUT UMUR		> 8	
	0 - 3	4 - 7		
2 - 5	1,360,000	1,210,000	1,080,000	
6 - 9	1,430,000	1,270,000	1,130,000	
10 - 13	1,510,000	1,340,000	1,190,000	
14 - 17	1,580,000	1,410,000	1,260,000	
18 - 24	1,670,000	1,480,000	1,320,000	
25 - 31	1,850,000	1,650,000	1,470,000	
32 - 38	2,060,000	1,830,000	1,630,000	
39 - 45	2,290,000	2,030,000	1,810,000	
46 - 52	2,540,000	2,260,000	2,010,000	
53 - 65	2,820,000	2,510,000	2,240,000	
66 - 78	3,320,000	2,950,000	2,630,000	
79 - 91	3,900,000	3,470,000	3,090,000	
92 - 104	4,590,000	4,090,000	3,640,000	
105 - 117	5,400,000	4,810,000	4,280,000	
118 - 130	6,350,000	5,650,000	5,030,000	
131 - 155	7,470,000	6,650,000	5,920,000	
156 - 180	9,340,000	8,310,000	7,400,000	
181 - 205	11,670,000	10,390,000	9,240,000	
206 - 230	14,580,000	12,980,000	11,550,000	
231 - 255	18,230,000	16,230,000	14,440,000	
256 - 280	22,790,000	20,280,000	18,050,000	
281 - 305	28,480,000	25,350,000	22,560,000	
306 - 354	35,600,000	31,690,000	28,200,000	
355 - 403	47,470,000	42,250,000	37,600,000	
404 - 452	63,290,000	56,330,000	50,130,000	
453 - 501	84,380,000	75,100,000	66,840,000	
502 - 550	112,500,000	100,130,000	89,120,000	
551 - 599	150,000,000	133,500,000	118,820,000	
>= 600	200,000,000	178,000,000	158,420,000	

NO	JENIS KONSTRUKSI I FUNGSI	ISI KOTOR (GROSS TONAGE) (TON)	NILAI JUAL RANGKA / BODY KENDARAAN DI ATAS AIR MENURUT UMUR		
			0 - 3	4 - 7	8 - 11
			4	5	6
1	2	3	4	5	6
2	ANGKUTAN PENUMPANG, ANGKUTAN BARANG, PENGGERUKKAN	1 - 2	5,280,000	4,700,000	4,190,000
		3 - 4	5,560,000	4,950,000	4,410,000
		5 - 6	5,850,000	5,210,000	4,640,000
		7 - 9	6,160,000	5,480,000	4,880,000
		10 - 12	6,850,000	6,090,000	5,420,000
		13 - 15	7,610,000	6,770,000	6,030,000
		16 - 18	8,450,000	7,520,000	6,700,000
		19 - 23	9,390,000	8,360,000	7,440,000
		24 - 28	11,050,000	9,830,000	8,750,000
		29 - 33	12,990,000	11,570,000	10,290,000
		34 - 38	15,290,000	13,610,000	12,110,000
		39 - 43	17,980,000	16,010,000	14,250,000
		44 - 48	21,160,000	18,830,000	16,760,000
		49 - 57	24,890,000	22,150,000	19,710,000
		58 - 66	31,110,000	27,690,000	24,640,000
		67 - 75	38,880,000	34,610,000	30,800,000
		76 - 84	48,600,000	43,260,000	38,500,000
		85 - 93	60,750,000	54,070,000	48,130,000
		94 - 102	75,940,000	67,590,000	60,160,000
		103 - 119	94,930,000	84,490,000	75,190,000
		120 - 136	126,570,000	112,650,000	100,260,000
		137 - 153	168,750,000	150,190,000	133,670,000
		154 - 170	225,000,000	200,250,000	178,230,000
		>= 171	300,000,000	267,000,000	237,630,000

NILAI JUAL MOTOR PENGGERAK			
DAYA KUDA (PK)	MENURUT UMUR		> 8
	0 - 3	4 - 7	
2 - 5	1,360,000	1,210,000	1,080,000
6 - 9	1,430,000	1,270,000	1,130,000
10 - 13	1,510,000	1,340,000	1,190,000
14 - 17	1,580,000	1,410,000	1,260,000
18 - 24	1,670,000	1,480,000	1,320,000
25 - 31	1,850,000	1,650,000	1,470,000
32 - 38	2,060,000	1,830,000	1,630,000
39 - 45	2,290,000	2,030,000	1,810,000
46 - 52	2,540,000	2,260,000	2,010,000
53 - 65	2,820,000	2,510,000	2,240,000
66 - 78	3,320,000	2,950,000	2,630,000
79 - 91	3,900.000	3,470,000	3,090,000
92 - 104	4,590,000	4,090,000	3,640,000
105 - 117	5,400,000	4,810,000	4,280,000
118 - 130	6,350,000	5,650,000	5,030,000
131 - 155	7,470,000	6,650,000	5,920,000
158 - 180	9,340,000	8,310,000	7,400,000
181 - 205	11,670,000	10,390,000	9,240,000
206 - 230	14,580,000	12,980,000	11,550,000
231 - 255	18,230,000	16,230,000	14,440,000
256 - 280	22,790,000	20,280,000	18,050,000
281 - 305	28,480,000	25.350,000	22,560,000
306 - 354	35,600,000	31,690,000	28,200,000
355 - 403	47,470,000	42,250,000	37,600,000
404 - 452	63,290,000	56,330,000	50,130,000

	453 - 501	84,380,000	75,100,000	66,840,000	
	502 - 550	112,500,000	100,130,000	89,120,000	
	551 - 599	150,000,000	133,500,000	118,820,000	
	>= 600	200,000,000	178,000,000	158,420,000	

NO	JENIS KONSTRUKSI / FUNGSI	ISI KOTOR (GROSS TONAGE) (TON)	NILAI JUAL RANGKA/ BODY KENDARAAN DI ATAS AIR			
			MENU			
			0 - 3	4 - 7	8 - 11	
1	2	3	4	5	6	
2	ANGKUTAN PENUMPANG, ANGKUTAN BARANG, PENGGERUKKAN	1 - 2 3-4 5-6 7 - 9 10 - 12 13 - 15 16 - 18 19 - 23 24 - 28 29 - 33 34 - 38 39 - 43 44 - 48 49 - 57 58 - 66 67 - 75 76 - 84 85 - 93 94 - 102 103 - 119 120 - 136 137 - 153 154 - 170 >= 171	5,280,000 5,560,000 5,850,000 6,160,000 6,850,000 7,610,000 8,450,000 9,390,000 11,050,000 12,990,000 15,290,000 17,980,000 21,160,000 24,890,000 31,110,000 38,880,000 48,600,000 60,750,000 75,940,000 94,930,000 126,570,000 168,750,000 225,000,000 300,000,000	4,700,000 4,950,000 5,210,000 5,480,000 6,090,000 6,770,000 7,520,000 8,360,000 9,830,000 11,570,000 13,610,000 16,010,000 18,830,000 22,150,000 27,690,000 34,610,000 43,260,000 54,070,000 67,590,000 84,490,000 112,650,000 150,190,000 200,250,000 267,000,000	4.190,000 4,410,000 4,640,000 4,880,000 5,420,000 6,030,000 6.700,000 7,440,000 8,750,000 10,290,000 12,110,000 14,250,000 16,760,000 19,710,000 24,640,000 30,800,000 38,500,000 48,130,000 60,160,000 75,190,000 100,260,000 133,670,000 178,230,000 237,630,000	

NILAI JUAL MOTOR PENGGERAK			
DAYA KUDA (PK)	MENURUT UMUR		> 8
	0 - 3	4 - 7	
2 - 5	1,360,000	1,210,000	1,080,000
6 - 9	1,430,000	1,270,000	1,130,000
10 - 13	1,510,000	1,340,000	1,190,000
14 - 17	1,580,000	1,410,000	1,260,000
18 - 24	1,670,000	1,480,000	1,320,000
25 - 31	1,850,000	1,650, 000	1,470,000
32 - 38	2,060,000	1,830,000	1,630,000
39 - 45	2,290,000	2,030,000	1,810,000
46 - 52	2,540,000	2,260,000	2,010,000
53 - 65	2,820,000	2,510,000	2,240,000
66 - 78	3,320,000	2,950,000	2,630,000
79 - 91	3,900,000	3,470,000	3,090,000
92 - 104	4,590,000	4,090,000	3,640,000
105 - 117	5,400,000	4,810,000	4,280,000
118 - 130	6,350,000	5,650,000	5,030,000
131 - 155	7,470,000	6,650,000	5,920,000
156 - 180	9,340,000	8,310,000	7,400,000
181 - 205	11,670,000	10,390,000	9,240,000
206 - 230	14,580,000	12,980,000	11,550,000
231 - 255	18,230,000	16,230,000	14,440,000
256 - 280	22,790,000	20,280,000	18,050,000
281 - 305	28,480,000	25,350,000	22,560,000
306 - 354	35,600,000	31,690,000	28,200,000
355 - 403	47,470,000	42,250,000	37,600,000
404 - 452	63,290,000	56,330,000	50,130,000

453 - 501	84,380,000	75,100,000	66,840,000	
502 - 550	112,500,000	100,130,000	89,120,000	
551 - 599	150,000,000	133,500,000	118,820,000	
>= 600	200,000,000	178,000,000	158,420,000	

NO	JENIS KONSTRUKSI / FUNGSI	ISI KOTOR (GROSS TONAGE) (TON)	NILAI JUAL RANGKA/ BODY KENDARAAN DI ATAS AIR			
			MENURUN			
			0 - 3	4 - 7	8-11	> 11
1	2	3	4	5	6	7
3	PESIR, OLAH RAGA & REKREASI	1 - 2	7,920,000	7,050,000	6,280,000	
		3 - 4	8,340,000	7,420,000	6,610,000	
		5 - 6	8,780,000	7,810,000	6,950,000	
		7 - 9	9,240,000	8,220,000	7,320,000	
		10 - 12	10,270,000	9,140,000	8,130,000	
		13 - 15	11,410,000	10,150,000	9,040,000	
		16 - 18	12,670,000	11,280,000	10,040,000	
		19 - 23	14,080,000	12,530,000	11,160,000	
		24 - 28	16,570,000	14,740,000	13,120,000	
		29 - 33	19,490,000	17,350,000	15,440,000	
		34 - 38	22,930,000	20,410,000	18,160,000	
		39 - 43	26,970,000	24,010,000	21,370,000	
		44 - 48	31,730,000	28,240,000	25,140,000	2
		49 - 57	37,330,000	33,220,000	29,570,000	2
		58 - 66	46,660,000	41,530,000	36,960,000	3
		67 - 75	58,320,000	51,910,000	46,200,000	4
		76 - 84	72,900,000	64,890,000	57,750,000	5
		85 - 93	91,130,000	81,110,000	72,190,000	6
		94 - 102	113,910,000	101,380,000	90,230,000	8
		103 - 119	142,390,000	126,730,000	112,790,000	10
		120 - 136	189,850,000	168,970,000	150,380,000	13
		137 - 153	253,130,000	225,290,000	200,510,000	17
		154 - 170	337,500,000	300,380,000	267,340,000	23
		>= 171	450,000,000	400,500,000	356,450,000	30

NILAI JUAL MOTOR PENGGERAK			
DAYA KUDA (PK)	MENURUT UMUR		> 8
	0-3	4-7	
2 - 5	2,040,000	1,810,000	1,610,000
6 - 9	2,140,000	1,910,000	1,700,000
10 - 13	2,260,000	2,010,000	1,790,000
14 - 17	2,370,000	2,110,000	1,880,000
18 - 24	2,500,000	2,220,000	1,980,000
25 - 31	2,780,000	2,470,000	2,200,000
32 - 38	3,080,000	2,740,000	2,440,000
39 - 45	3,430,000	3,050,000	2,710,000
46 - 52	3,810,000	3,390,000	3,020,000
53 - 65	4,230,000	3,760,000	3,350,000
66 - 78	4,970,000	4,430,000	3,940,000
79 - 91	5,850,000	5,210,000	4,630,000
92 - 104	6,880,000	6,130,000	5,450,000
105 - 117	8,100,000	7,210,000	6,410,000
118 - 130	9,520,000	8,480,000	7,540,000
131 - 155	11,200,000	9,970,000	8,870,000
156 - 180	14,000,000	12,460,000	11,090,000
181 - 205	17,500,000	15,580,000	13,860,000
206 - 230	21,870,000	19,470,000	17,330,000
231 - 255	27,340,000	24,340,000	21,660,000
256 - 280	34,180,000	30,420,000	27,070,000
281 - 305	42,720,000	38,020,000	33,840,000
306 - 354	53,400,000	47,530,000	42,300,000
355-403	71,200,000	63,370,000	56,400,000
404 - 452	94,930,000	84,490,000	75,190,000

453 - 501	126,570,000	112,650,000	100,260,000	
502 - 550	168,750,000	150,190,000	133,670,000	
551 - 599	225,000,000	200,250,000	178,230,000	
>= 600	300,000,000	267,000,000	237,630,000	

NO	JENIS KONSTRUKSI / FUNGSI	ISI KOTOR (GROSS TONAGE) (TON)	NILAI JUAL RANGKA/ BODY KENDARAAN DI ATAS AIR MENURUT UMUR			
			0 - 3	4 - 7	8 - 11	
			4	5	6	
1	2	3	4	5	6	
1	II. KONSTRUKSI BERAT, FIBER, KARET DAN SEJENISNYA PENANGKAP IKAN	1 - 2	6,160,000	5,490,000	4,880,000	4
		3 - 4	6,490,000	5,770,000	5,140,000	4
		5 - 6	6,830,000	6,080,000	5,410,000	4
		7 - 9	7,190,000	6,400,000	5,700,000	5
		10 - 12	7,990,000	7,110,000	6,330,000	5
		13 - 15	8,870,000	7,900,000	7,030,000	6
		16 - 18	9,860,000	8,770,000	7,810,000	6
		19 - 23	10,950,000	9,750,000	8,680,000	7
		24 - 28	12,890,000	11,470,000	10,210,000	9
		29 - 33	15,160,000	13,490,000	12,010,000	10
		34 - 38	17,830,000	15,870,000	14,130,000	12
		39 - 43	20,980,000	18,670,000	16,620,000	14
		44 - 48	24,680,000	21,970,000	19,550,000	17
		49 - 57	29,040,000	25,840,000	23,000,000	20
		58 - 66	36,290,000	32,300,000	28,750,000	23
		67 - 75	45,360,000	40,380,000	35,930,000	33
		76 - 84	56,700,000	50,470,000	44,920,000	39
		85 - 93	70,880,000	63,080,000	56,150,000	49
		94 - 102	88,600,000	78,850,000	70,180,000	62
		103 - 119	110,750,000	98,570,000	87,720,000	78
		120 - 136	147,660,000	131,420,000	116,960,000	104
		137 - 153	196,880,000	175,220,000	155,950,000	138
		154 - 170	262,500,000	233,630,000	207,930,000	183
		>= 171	350,000,000	311,500,000	277,240,000	240

NILAI JUAL MOTOR PENGGERAK			
DAYA KUDA (PK)	MENURUT UMUR		> 8
	0 - 3	4 - 7	
2 - 5	1,360,000	1,210,000	1,080,000
6 - 9	1,430,000	1,270,000	1,130,000
10 - 13	1,510,000	1,340,000	1,190,000
14 - 17	1,580,000	1,410,000	1,260,000
18 - 24	1,670,000	1,480,000	1,320,000
25 - 31	1,850,000	1,650,000	1,470,000
32 - 38	2,060,000	1,830,000	1,630,000
39 - 45	2,290,000	2,030,000	1,810,000
46 - 52	2,540,000	2,260,000	2,010,000
53 - 65	2,820,000	2,510,000	2,240,000
66 - 78	3,320,000	2,950,000	2,630,000
79 - 91	3,900,000	3,470,000	3,090,000
92 - 104	4,590,000	4,090,000	3,640,000
105 - 117	5,400,000	4,810,000	4,280,000
118 - 130	6,350,000	5,650,000	5,030,000
131 - 155	7,470,000	6,650,000	5,920,000
156 - 180	9,340,000	8,310,000	7,400,000
181 - 205	11,670,000	10,390,000	9,240,000
206 - 230	14,580,000	12,980,000	11,550,000
231 - 255	18,230,000	16,230,000	14,440,000
256 - 280	22,790,000	20,280,000	18,050,000
281 - 305	28,480,000	25,350,000	22,560,000
306 - 354	35,600,000	31,690,000	28,200,000
355 - 403	47,470,000	42,250,000	37,600,000
404 - 452	63,290,000	56,330,000	50,130,000
453 - 501	84,380,000	75,100,000	66,840,000
502 - 550	112,500,000	100,130,000	89,120,000
551 - 599	150,000,000	133,500,000	118,820,000
>= 600	200,000,000	178,000,000	158,420,000

NO	JENIS KONSTRUKSI / FUNGSI	ISI KOTOR (GROSS TONAGE) (TON)	NILAI JUAL RANGKAIBODY KENDARAAN		
			MENURUT UMUR		
			0 - 3	4 - 7	8 - 11
1	2	3	4	5	6
2	ANGKUTAN PENUMPANG, ANGKUTAN BARANG, Pengerukkan	1 – 2 3 – 4 5 – 6 7 – 9 10 – 12 13 – 15 16 – 18 19 – 23 24 – 28 29 – 33 34 – 38 39 – 43 44 – 48 49 – 57 58 – 66 67 – 75 76 – 84 85 – 93 94 – 102 103 – 119 120 – 136 137 – 153 154 – 170 ≥ 171	8,800,000 9,270,000 9,750,000 10,270.000 11,410,000 12,670.000 14,080,000 15,650,000 18,410,000 21,650,000 25,470,000 29,970,000 35,260,000 41,480,000 51,840,000 64,800,000 81,000.000 101,250,000 126,570,000 158,210,000 210,940,000 281,250,000 375,000,000 500,000,000	7,840.000 8,250,000 8,680,000 9,140,000 10,150,000 11,280,000 12,530,000 13,930,000 16,380,000 19,270,000 22,670,000 26,670,000 31,380,000 36,920,000 46,140,000 57,680,000 72,090,000 90,120,000 112,650,000 140,810,000 187,740,000 250,320,000 333,750,000 445,000,000	6,970.000 7,340,000 7,730,000 8,130,000 9,040,000 10,040,000 11,160,000 12,390,000 14,580,000 17,150,000 20,180,000 23,740,000 27.930,000 32,850,000 41,070,000 51,330,000 64,170,000 80,210,000 100,260,000 125,320,000 167.090,000 222,780,000 297,040,000 396,050,000

NILAI JUAL MOTOR PENGGERAK			
DAYA KUDA (PK)	MENURUT UMUR		> 8
	0 - 3	4 - 7	
2 - 5	1,360,000	1,210,000	1,080,000
6 - 9	1,430,000	1,270,000	1.130,000
10- 13	1,510,000	1,340,000	1.190,000
14 - 17	1,580,000	1.410.000	1,260,000
18 - 24	1,670,000	1,480,000	1.320,000
25 - 31	1,850,000	1,650,000	1,470,000
32 - 38	2,060,000	1,830,000	1,630.000
39 - 45	2,290,000	2,030,000	1,810,000
46 - 52	2,540,000	2,260,000	2,010,000
53- 65	2,820,000	2,510,000	2,240,000
66 - 78	3,320,000	2,950,000	2,630,000
79 - 91	3,900,000	3,470,000	3,090,000
92- 104	4,590,000	4,090,000	3,640,000
105 - 117	5,400,000	4,810,000	4,280,000
118 - 130	6,350,000	5,650,000	5,030.000
131- 155	7,470,000	6,650,000	5,920,000
156 - 180	9,340,000	8,310,000	7,400,000
181 - 205	11,670,000	10,390,000	9,240,000
206 - 230	14,580,000	12,980,000	11,550,000
231 - 255	18,230,000	16,230,000	14,440,000
256 - 280	22,790,000	20,280,000	18,050,000
281 - 305	28,480,000	25,350,000	22,560,000
306 - 354	35,600,000	31,690,000	28,200,000
355 - 403	47,470,000	42,250,000	37,600,000
404- 452	63,290,000	56,330,000	50,130,000

453 - 501	84,380,000	75,100,000	66.840,000	
502 - 550	112,500,000	100,130,000	89.120,000	
551 - 599	150,000,000	133,500,000	118,820,000	
>= 600	200,000,000	178,000,000	158,420,000	

NO	JENIS KONSTRUKSI / FUNGSI	ISI KOTOR (GROSS TONAGE) (TON)	NILAI JUAL RANGKA / BODY KENDARAAN DI AIR			
			MENURUT UMUR			
			0 - 3	4 - 7	8 - 11	
1	2	1	4	5	6	
3	PESIAR, OLAH RAGA & REKREASI	1 - 2	11,440,000	10,180,000	9,070,000	8
		3 - 4	12,050,000	10,720,000	9,540,000	8
		5 - 6	12,680,000	11,280,000	10,040,000	8
		7 - 9	13,350,000	11,880,000	10,570,000	9
		10 - 12	14,830,000	13,200,000	11,750,000	10
		13 - 15	16,480,000	14,660,000	13,050,000	11
		16 - 18	18,310,000	16,290,000	14,500,000	12
		19 - 23	20,340,000	18,100,000	16,110,000	14
		24 - 28	23,930,000	21,300,000	18,950,000	16
		29 - 33	28,150,000	25,050,000	22,300,000	19
		34 - 38	33,110,000	29,470,000	26,230,000	23
		39 - 43	38,960,000	34,670,000	30,860,000	27
		44 - 48	45,830,000	40,790,000	36,300,000	32
		49 - 57	53,920,000	47,990,000	42,710,000	38
		58 - 66	67,400,000	59,980,000	53,390,000	47
		67 - 75	84,240,000	74,980,000	66,730,000	59
		76 - 84	105,300,000	93,720,000	83,410,000	74
		85 - 93	131,630,000	117,150,000	104,270,000	92
		94 - 102	164,540,000	146,440,000	130,330,000	116
		103 - 119	205,670,000	183,050,000	162,910,000	144
		120 - 136	274,220,000	244,060,000	217,210,000	193
		137 - 153	365,630,000	325,410,000	289,620,000	257
		154 - 170	487,500,000	433,880,000	386,150,000	343
		>= 171	650,000,000	578,500,000	514,870,000	458

NILAI JUAL MOTOR PENGGERAK			
DAYA KUDA (PK)	MENURUT UMUR		> 8
	0-3	4-7	
2 - 5	2,040,000	1,810,000	1,610,000
6 - 9	2,140,000	1,910,000	1,700,000
10 - 13	2,260,000	2,010,000	1,790,000
14 - 17	2,370,000	2,110,000	1,880,000
18 - 24	2,500,000	2,220,000	1,980,000
25 - 31	2,780,000	2,470,000	2,200,000
32 - 38	3,080,000	2,740,000	2,440,000
39 - 45	3,430,000	3,050,000	2,710,000
46 - 52	3,810,000	3,390,000	3,020,000
53 - 65	4,230,000	3,760,000	3,350,000
66 - 78	4,970,000	4,430,000	3,940,000
79 - 91	5,850,000	5,210,000	4,630,000
92 - 104	6,880,000	6,130,000	5,450,000
105 - 117	8,100,000	7,210,000	6,410,000
118 - 130	9,520,000	8,480,000	7,540,000
131 - 155	11,200,000	9,970,000	8,870,000
156 - 180	14,000,000	12,460,000	11,090,000
181 - 205	17,500,000	15,580,000	13,860,000
206 - 230	21,870,000	19,470,000	17,330,000
231 - 255	27,340,000	24,340,000	21,660,000
256 - 280	34,180,000	30,420,000	27,070,000
281 - 305	42,720,000	38,020,000	33,840,000
306 - 354	53,400,000	47,530,000	42,300,000
355 - 403	71,200,000	63,370,000	56,400,000
404 - 452	94,930,000	84,490,000	75,190,000
453 - 501	126,570,000	112,650,000	100,260,000
502 - 550	168,750,000	150,190,000	133,670,000
551 - 599	225,000,000	200,250,000	178,230,000
>= 600	300,000,000	267,000,000	237,630,000

NO	JENIS KONSTRUKSI/FUNGSI	ISI KOTOR (GROSS TON AGE) (TON)	NILAI JUAL RANGKA/BODY KENDARAAN DI ATAS AIR			
			MENURUT UMUR			
			0 - 3	4 - 7	8 - 11	> 12
1	2	3	4	3	6	7
III.	KONSTRUKSI BESI, BAJA, FERRO CEMENT, DAN SEJENISNYA PENANGKAP IKAN	1 - 2	7,040,000	6,270,000	5,580,000	4,970,000
		3 - 4	7,410,000	6,600,000	5,870,000	5,230,000
		5 - 6	7,800,000	6,950,000	6,180,000	5,500,000
		7 - 9	8,210,000	7,310,000	6,510,000	5,790,000
		10 - 12	9,130,000	8,120,000	7,230,000	6,440,000
		13- 15	10,140,000	9,030,000	8,030,000	7,150,000
		16 - 18	11,270,000	10,030,000	8,930,000	7,940,000
		19 - 23	12,520,000	11,140,000	9,920,000	8,830,000
		24 - 28	14,730,000	13,110,000	11,670,000	10,380,000
		29 - 33	17,320,000	15,420,000	13,720,000	12,210,000
		34 - 38	20,380,000	18,140,000	16,140,000	14,370,000
		39 - 43	23,980,000	21,340,000	18,990,000	16,900,000
		44 - 4B	28,210,000	25,100,000	22,340,000	19,890,000
		49 - 57	33,180,000	29,530,000	26,280,000	23,390,000
		58 - 66	41,480,000	36,920,000	32,850,000	29,240,000
		67 - 75	51,840,000	46,140,000	41,070,000	36,550,000

	76 -	64,800	57,680	51,330,	45,690,
	84	,000	,000	000	000
	85 -	81,000	72,090	64,170,	57,110,
	93	,000	,000	000	000
	94 -	101,25	90,120	80,210,	71,380,
	102	0,000	,000	000	000
	103	126,57	112,65	100,26	89,230,
	-	0,000	0,000	0,000	000
	119				
	120	168,75	150,19	133,67	118,970
	-	0,000	0,000	0,000	,000
	136				
	137	225,00	200,25	178.23	158,620
	-	0,000	0,000	0,000	,000
	153				
	154	300,00	267,00	237,63	211,500
	-	0,000	0,000	0,000	,000
	170				
	>=	400,00	356,00	316,84	281,990
	171	0,000	0,000	0.000	,000

NILAI JUAL MOTOR PENGGERAK			
DAY A KU DA (PK)	MENURUT UMUR		> 8
	0 - 3	4 - 7	
2 -	1,360.	1,210,	1,080,0
5	000	000	00
6 -	1,430,	1,270,	1,130.0
9	000	000	00
10-	1,510,	1,340,	1,190,0
13	000	000	00
14 -	1,580,	1,410,	1,260,0
17	000	000	00
18 -	1,670,	1,480,	1,320,0
24	000	000	00
25 -	1,850,	1,650,	1,470,0
31	000	000	00
32 -	2,060,	1,830,	1,630,0
38	000	000	00
39 -	2,290,	2,030,	1,810,0
45	000	000	00
46-	2,540,	2,260,	2,010,0
52	000	000	00
53-	2,820,	2,510,	2,240,0
65	000	000	00
66-	3,320,	2,950,	2,630,0
78	000	000	00
79 -	3,900,	3,470,	3,090,0
91	000	000	00
92 -	4,590,	4,090,	3,640,0
104	000	000	00
105	5,400,	4,810.	4,280,0
-	000	000	00
117			
118	6,350,	5,650,	5,030,0
-	000	000	00
130			
131	7,470,	6,650,	5,920,0
-	000	000	00
155			
156	9,340,	8,310,	7,400,0
-	000	000	00
180			
181	11,670	10,390	9,240,0
-	,000	,000	00
205			
206	14,580	12,980	11,550,
-	,000	,000	000
230			
231	18,230	16,230	14,440,

		-	,000	,000	000	
		255				
		256	22,790	20,280	18,050,	
		-	,000	,000	000	
		280				
		281	28,480	25,350	22,560,	
		-	,000	,000	000	
		305				
		306	35,600	31,690	28,200,	
		-	,000	,000	000	
		354				
		355	47,470	42,250	37,600,	
		-	,000	,000	000	
		403				
		404	63,290	56,330	50,130,	
		-	,000	,000	000	
		452				
		453	84,380	75,100	66,840,	
		-	,000	,000	000	
		501				
		502	112,50	100,13	89,120,	
		-	0,000	0.000	000	
		550				
		551	150,00	133,50	118,82	
		-	0,000	0,000	0,000	
		599				
		>=	200,00	178,00	158,42	
		600	0,000	0,000	0,000	

NO	JENIS KONSTRUKSI / FUNGSI	ISI KOTOR (GROSS TONAGE) (TON)	NILAI JUAL RANGKA/BODY KENDARAAN DI A			
			MENURUT UMUR			
			0-3	4-7	8-11	
	2	3	4	5	6	
2	ANGKUTAN PENUMPANG, ANGKUTAN BARANG, PENGGERUKKAN	1 - 2	9,680,000	8,620,000	7,670,000	
		3 - 4	10,190,000	9,070,000	8,070,000	
		5 - 6	10,730,000	9,550,000	8,500,000	
		7 - 9	11,290,000	10,050,000	8,950,000	
		10 - 12	12,550,000	11,170,000	9,940,000	
		13 - 15	13,940,000	12,410,000	11,040,000	
		16 - 18	15,490,000	13,790,000	12,270,000	1
		19 - 23	17,210,000	15,320,000	13,630,000	1
		24 - 28	20,250,000	18,020,000	16,040,000	1
		29 - 33	23,820,000	21,200,000	18,870,000	1
		34 - 38	28,020,000	24,940,000	22,200,000	1
		39 - 43	32,960,000	29,340,000	26,110,000	2
		44 - 48	38,780,000	34,520,000	30,720,000	2
		49 - 57	45,620,000	40,610,000	36,140,000	3
		58 - 66	57,030,000	50,760,000	45,170,000	4
		67 - 75	71,260,000	63,440,000	56,470,000	5
		76 - 84	89,100,000	79,300,000	70,580,000	6
		85 - 93	111,380,000	99,130,000	88,230,000	7
		94 - 102	139,220,000	123,910,000	110,280,000	9
		103 - 119	174,030,000	154,890,000	137,850,000	12
		120 - 136	232,040,000	206,510,000	183,800,000	16
		137 - 153	309,380,000	275,350,000	245,060,000	21
		154 - 170	412,500,000	367,130,000	326,750,000	29
		>= 171	550,000,000	489,500,000	435,660,000	38

NILAI JUAL MOTOR PENGGERAK			
DAYA KUDA (PK)	MENURUT UMUR		> 8
	0-3	4-7	
2 - 5	1,360,000	1,210,000	1,080,000
6 - 9	1,430,000	1,270,000	1,130,000
10 - 13	1,510,000	1,340,000	1,190,000
14 - 17	1,580,000	1,410,000	1,260,000
18 - 24	1,670,000	1,480,000	1,320,000
25 - 31	1,850,000	1,650,000	1,470,000
32 - 38	2,060,000	1,830,000	1,630,000
39 - 45	2,290,000	2,030,000	1,810,000
46 - 52	2,540,000	2,260,000	2,010,000
53 - 65	2,820,000	2,510,000	2,240,000
66 - 78	3,320,000	2,950,000	2,630,000
79 - 91	3,900,000	3,470,000	3,090,000
92 - 104	4,590,000	4,090,000	3,640,000
105 - 117	5,400,000	4,810,000	4,280,000
118 - 130	6,350,000	5,650,000	5,030,000
131 - 155	7,470,000	6,650,000	5,920,000
156 - 180	9,340,000	8,310,000	7,400,000
181 - 205	11,670,000	10.390,000	9,240,000
206 - 230	14,580,000	12,980,000	11,550,000
231 - 255	18,230.000	16,230,000	14,440,000
256 - 280	22,790,000	20,280,000	18,050,000
281 - 305	28,480,000	25,350,000	22,560,000
306 - 354	35,600,000	31,690,000	28,200,000
355 - 403	47,470,000	42,250,000	37,600,000
404 - 452	63,290,000	56,330,000	50,130,000

453 - 501	84,380,000	75,100,000	66,840,000
502 - 550	112,500,000	100,130,000	89,120,000
551 - 599	150,000,000	133,500,000	118,820,000
>= 600	200,000,000	178,000,000	158,420,000

NO	JENIS KONSTRUKSI / FUNGSI	ISI KOTOR (GROSS TONAGE) (TON)	NILAI JUAL RANGKA/BODY KENDARAAN AIR			
			MENU			
			0 - 3	4 - 7	8 - 11	
1	2	3	4	5 S	6	
	PESIR, OLAH RAGA & REKREASI	1 - 2	12,320,000	10,970,000	9,760,000	
		3 - 4	12,970,000	11,540,000	10,280,000	
		5 - 6	13,650,000	12,150,000	10,820,000	
		7 - 9	14,370,000	12,790,000	11,390,000	
		10 - 12	15,970,000	14,210,000	12,650,000	
		13 - 15	17,740,000	15,790,000	14,050,000	
		16 - 18	19,710,000	17,540,000	15,620,000	
		19 - 23	21,900,000	19,490,000	17,350,000	
		24 - 28	25,770,000	22,930,000	20,410,000	
		29 - 33	30,310,000	26,980,000	24,010,000	
		34 - 38	35,660,000	31,740,000	28,250,000	
		39 - 43	41,950,000	37,340,000	33,230,000	
		44 - 48	49,360,000	43,930,000	39,100,000	
		49 - 57	58,070,000	51,680,000	45,990,000	
		58 - 66	72,580,000	64,600,000	57,490,000	
		67 - 75	90,720,000	80,750,000	71,860,000	
		76 - 84	113,400,000	100,930,000	89,830,000	
		85 - 93	141,750,000	126,160,000	112,290,000	
		94 - 102	177,190,000	157,700,000	140,360,000	1
		103 - 119	221,490,000	197,130,000	175,440,000	1
		120 - 136	295,320,000	262,830,000	233,920,000	2
		137 - 153	393,750,000	350,440,000	311,890,000	2
		154 - 170	525,000,000	467,250,000	415,860,000	3
		>= 171	700,000,000	623,000,000	554,470,000	4

NILAI JUAL MOTOR PENGGERAK				
DAYA KUDA (PK)	MENURUT UMUR		> 8	
	0-3	4-7		
2 - 5	2,040,000	1,810,000	1,610,000	
6 - 9	2,140,000	1,910,000	1,700,000	
10 - 13	2,260,000	2,010,000	1,790,000	
14 - 17	2,370,000	2,110,000	1,880,000	
18 - 24	2,500,000	2,220,000	1,980,000	
25 - 31	2,780,000	2,470,000	2,200,000	
32 - 38	3,080,000	2,740,000	2,440,000	
39 - 45	3,430,000	3,050,000	2,710,000	
46 - 52	3,810,000	3,390,000	3,020,000	
53 - 65	4,230,000	3,760,000	3,350,000	
66 - 78	4,970,000	4,430,000	3,940,000	
79 - 91	5,850,000	5,210,000	4,630,000	
92 - 104	6,880,000	6,130,000	5,450,000	
105 - 117	8,100,000	7,210,000	6,410,000	
118 - 130	9,520,000	8,480,000	7,540,000	
131 - 155	11,200,000	9,970,000	8,870,000	
156 - 180	14,000,000	12,460,000	11,090,000	
181 - 205	17,500,000	15,580,000	13,860,000	
206 - 230	21,870,000	19,470,000	17,330,000	
231 - 255	27,340,000	24,340,000	21,660,000	
256 - 280	34,180,000	30,420,000	27,070,000	
281 - 305	42,720,000	38,020,000	33,840,000	
306 - 354	53,400,000	47,530,000	42,300,000	
355 - 403	71,200,000	63,370,000	56,400,000	
404 - 452	94,930,000	84,490,000	75,190,000	
453 - 501	126,570,000	112,650,000	100,260,000	
502 - 550	168,750,000	150,190,000	133,670,000	
551 - 599	225,000,000	200,250,000	178,230,000	
>= 600	300,000,000	267,000,000	237,630,000	