ПОГЛЯД НАУКОВЦЯ

LEGAL IMPLICATIONS OF SANCTIONS FOR DELETING THE REGISTRATION AND IDENTIFICATION OF MOTOR VEHICLES AS REGISTERED MOVABLE OBJECTS IN INDONESIA

Mohammad Ali

Lecturer and Doctoral Candidate in Legal Sciences Faculty of Law, University of Brawijaya ORCID: 0000-0003-2237-6845

Afifah Kusumadara

Professor in the field of international civil law at Faculty of Law, University of Brawijaya ORCID: 0000-0001-7167-8044

Shinta Hadiyantina

Associate Professor in the field of state administrative law at the Faculty of Law, University of Brawijaya ORCID: 0000-0001-7413-7008

Amelia Sri Kusuma Dewi

Associate Professor in the field of civil law at the Faculty of Law, University of Brawijaya ORCID: 0009-0005-5985-7230

The paper explores the legal implications of the removal of motor vehicle registration and identification, as stipulated in Article 74 of the Law on Traffic and Road Transportation. Based on the analysis, the authors recommend amending the deletion of vehicle registration is preceded by a transparent and equitable objection process. This would allow vehicle owners the opportunity to fulfill their obligations and assert their legal rights. Ultimately, while the enforcement of administrative regulations is an essential component of national transportation governance, it must be carried out in a manner that is both fair and proportionate.

Keywords: motor vehicles, registration and identification, legal implications, ownership rights

Introduction. The elimination of motor vehicle registration and identification, as stipulated in Art. 74 of the Law on Traffic and Transportation (Law on Traffic) [1], should align with the principle of fair legal protection guaranteed to the people under the Constitution of the Republic of Indonesia; provide views J. A. Denny in his research, fair legal protection of people's rights is a top priority in the realization of the law, including the determination of vehicle ownership status [2, p. 10]. A motor vehicle is a legal object and a taxable item subject to deregistration if it is not re-registered within at least two years after the expiration of the validity period of the Motor Vehicle Registration Certificate (Registration Certificate). In the civil law system, it is classified as a type of movable property.

The classification of objects in the Civil Code [3] is based on two conditions: first, the object must have economic value, and second, its ownership rights must be transferable. The classification of objects according to their type carries different legal consequences when they are used as the subject of transactions, depending on the nature of the agreement involved. Among the various classifications of objects recognized in the Civil Code, the most important and prominent is the distinction between movable objects and immovable objects, as this division has significant legal implications, particularly in matters such as the imposition of collateral. Motorized vehicles are categorized as movable objects because they are mobile and can be easily relocated.

The division of object types according to the Civil Code is quite detailed. However, in practice, there is a need to add another classification of objects beyond those already stated in the Civil Code. According to State Administrative Law [3], objects can be categorized as registered objects and unregistered objects. Registered objects are those recorded in a public register managed by an authorized agency, while unregistered objects are those not listed in any public register. Registered objects generally follow regulations similar to those governing immovable property. The main difference between registered and unregistered objects lies in proving ownership. Registered objects are proven through registration, typically in the form of certificates or documents in the owner's name. Examples of registered objects include motor vehicles, land, ships, copyrights, mortgages, fiduciary items, and telephones, etc. On the other hand, unregistered objects (those without ownership records) are movable objects, and ownership is usually established by the principle: "who possesses the object is considered the owner." Examples include household appliances, clothing, jewelry, pets, and similar items. This classification aims to facilitate government control over registered objects, ensuring proper administration of ownership and compliance with tax obligations [4, p. 19].

The Civil Code fundamentally does not recognize a distinction between registered and unregistered objects. There are registered objects that are in someone's name and those that are not. Conversely, there are both registered and unregistered objects. Registered anonymous objects include shares, receivables in the name of others, and similar items. Registered objects under a specific name include land, houses, copyrights, and others. Meanwhile, registered objects not under a specific name include mortgage rights, fiduciary rights, warehouse receipt systems, and others, which are evidenced by a deed [5, p. 5]. Concerning legal protection, this principle aligns with the purpose of the establishment of the Government of the Republic of Indonesia as stated in the Preamble of the Constitution [6] which declares that the government aims to protect the entire Indonesian nation and homeland, promote public welfare, educate the life of the nation, and participate in creating a world order based on independence, lasting peace, and social justice.

In addition, legal protection can be found in Art. 28G(1) of the Constitution, which states that everyone has the right to protection of themselves, their family, honor, dignity, and property under their control, as well as the right to a sense of security and protection from threats or intimidation to do or not do something, as also affirmed. Therefore, legal protection is the obligation of the state as part of its responsibility for the legal implications arising from the elimination of motor vehicle registration and identification, so that there is no arbitrary action by parties authorized by the government.

The elimination of registration and identification of motor vehicles that fail to re-register within two years after the validity period of the Registration Certificate expires is a legal consequence imposed by the government on registered objects that are subject to taxation. However, removing the registration and identification of motor vehicles, thereby preventing them from being re-registered without providing any clear legal remedy as a form of public defense, constitutes an unfair and potentially arbitrary action. The government has a responsibility to protect the rights of its citizens, particularly regarding their property. Even if the government intends to take ownership of a community-owned object, it is obligated to provide

compensation under the established estimates and mechanisms. Moreover, the abolition of motor vehicle registration will have various implications, including the status of motor vehicle ownership, the orderliness of motor vehicle administration, the roadworthiness of motor vehicles, the regularity of tax payments, and the importance of identification in the event of legal proceedings.

Literature review. Several studies with similarities in both theory and methodology have been published in the country, particularly those by Ni Putu Dewi Laurina [7], Agung Ananda Putria Elda Sukawati et al., Okta Vianus Puspa Negara et al., and Eka Sapari et al. However, all of these studies differ from the present research, particularly in the research object. This study focuses on the elimination of registration and identification of motorized vehicles, with the norms examined being contained in the Law on Traffic, especially Art. 74, which sets out provisions on the elimination of registration and identification of motorized vehicles.

The purpose of the study is to provide a thorough analysis of the legal implications of eliminating the registration and identification of motorized vehicles, which is enforced at least two years after the expiration of the Registration Certificate. Furthermore, this research aims to promote oversight of government authority through a legal understanding that protects the community's property ownership rights under the principles of justice.

Results of the study. Motorized vehicles in the study of civil law are discussed under the law of objects, which falls under movable objects. Motorized vehicles are classified as movable objects based on their nature, which allows them to be easily transferred. Additionally, motorized vehicles are considered registered objects because their ownership requires a registration process, including the registration of the vehicle's identity and the owner's name. Ownership of objects is regulated in Book II of the Civil Code, which can be divided into two types: property rights that provide enjoyment and property rights that provide security. Property rights that provide enjoyment include possession, ownership, the right to collect products, the right to use, and the right to inhabit. Meanwhile, property rights that provide security are regulated in the Civil Code, including pledges for movable objects and mortgages for immovable objects.

Motorized vehicles are included as movable and registered objects. However, in Indonesia's legal system, there is no explicit regulation, either in civil law or state administrative law, regarding registered objects. Nonetheless, both civil law and state administrative law provide a strong enough basis for the ownership of movable and registered objects. In civil law, property rights to any object, including motorized vehicles, are tied to the principle of "good faith," meaning that control over objects such as motorized vehicles, as established by both parties, must be based on good intentions. Therefore, it is implied that motorized vehicles, as movable objects, must be obtained, controlled, and transferred in good faith [8]. In State Administrative Law, registered objects are those that have aspects of orderly administration [9]. This means that, in addition to good faith, objects to be controlled or recognized for ownership must go through an administrative process (registration). One example of this is motor vehicles, where the transfer involves a name that has been registered previously. Therefore, when a transfer occurs, the owner's name will also change. Registered objects, such as motor vehicles, are those that are recorded in a public register managed by an authorized agency. On the other hand, unregistered objects are those that are not listed in a public register. For registered objects, the legal provisions tend to follow the rules governing immovable property. The difference between registered and unregistered objects lies in proving ownership. Registered objects are proven by registration documents, such as certificates or documents in the owner's name, including motor vehicles, land, and copyrights [10, p. 19-21].

Legal implication consists of two words: implication, which in the Big Indonesian dictionary means 'involvement or the state of being involved'; and law, which means 'rules, laws, regulations, provisions, decisions' [11]. Meanwhile, based on the term, implication refers to

the impact or conclusion that arises in the future. On the other hand, juridical or legal refers to a perspective based on the law due to an act committed by a legal subject [12, p. 399]. Thus, legal implication refers to the impact or effect caused in the future by an action, viewed from a legal perspective. In this case, the intended effect is regulated by law, while the actions taken are legal, those that either comply with or violate the applicable law. The following are the legal implications of the abolition of motor vehicle registration and identification:

1. Motor vehicle ownership

Rights are everything that can fulfill basic needs and can be provided by others. The concept of property rights in civil law refers to the rights to enjoy the use of an object freely and to act fully on it, as long as this does not conflict with applicable laws and does not interfere with the rights of others. The law stipulates that property rights are the strongest and most complete rights [8]. This has legal consequences for: 1) The owner of a property right has broader authority compared to other rights; 2) There is no limit to the validity period of property rights; 3) Property rights can be transferred, assigned, or used as collateral [13, p. 37].

Motorized vehicles are classified as registered movable objects, so they require registration; it is not sufficient to rely solely on physical handover to establish ownership rights over such objects. The purpose of registration is to provide legal certainty regarding an individual's rights to an object such as a motor vehicle, which, under tax law, is considered one of the movable objects subject to government taxation. Registration also provides certainty regarding the granting of rights to the rightful owner [14, p. 34]. Motor vehicles that have been registered can be removed from the register and identification list of motor vehicles if the owner has failed to re-register the vehicle for at least two years after the expiration of the Registration Certificate's validity period.

Administrative sanctions in the form of the removal of Motor Vehicle Data will result in the loss of legitimacy of ownership of motor vehicles, thereby legally impacting a person's ownership status of their motor vehicle; specifically, their ownership status will be revoked. This is by Art. 1, point 9 of the Regulation of the National Police of the Republic of Indonesia [15] concerning the Registration and Identification of Motor Vehicles, which states that the Motor Vehicle Owner's Book is a document that provides legitimacy of motor vehicle ownership, issued by the National Police, and contains the identity of the legal owner, as long as the motor vehicle is not transferred. According to Art. 570 of the Civil Code, property rights are the right to enjoy an item more freely and to exercise full control over the item, provided that it does not conflict with laws or general regulations set by the competent government or interfere with the rights of others. Therefore, it should also be emphasized that this does not preclude the possibility of revoking rights in the public interest and providing appropriate compensation for losses by applicable law. Based on the provisions of the applicable civil law regarding property rights, it can be understood that, in addition to property rights that are fundamental to each individual, it must also be ensured that these property rights do not conflict with the law or infringe upon the rights of others. In the case of motorized vehicle ownership, ownership of motorized vehicles, which are movable objects, as well as administrative ownership, must be registered to obtain legal certainty and protection.

F. Bastiat viewed property rights as rights granted by God to protect the inherent rights of human personality, freedom, and property itself. According to him, the purpose of government is primarily to protect individual rights to life, liberty, and property [16, p. xxviii]. The government's efforts, as outlined in Art. 28J(2) of the Constitution, contain two aspects. First, any restriction must be stipulated by law. Second, the restriction is intended to guarantee the recognition and respect for the rights and freedoms of others, as well as moral considerations, religious values, security, and public order [17, p. 285].

Providing administrative sanctions in the form of the removal of motor vehicle registration and identification documents is likely to cause chaos, making it unlikely that public order will be maintained in people's lives. Therefore, the application of the removal of motor vehicle doc-

uments is not to limit rights as stipulated in Art. 28J(2) of the Constitution, which includes human rights, such as property rights, that are among the highest constitutional rights [18, p. 465]. Essentially, restrictions on rights, including ownership rights to motor vehicles, are made possible by the Constitution through the enactment of laws in each field. However, it is wrong to carry out such restrictions in an arbitrary manner, as depriving people of their property rights cannot be justified.

2. Orderly motor vehicle administration

Based on the Law on Traffic, the government has assigned the Indonesian National Police responsibility for facilitating and organizing the registration and identification of motor vehicles and drivers, law enforcement, operational management, traffic engineering, and traffic education. In this regard, one of the responsibilities of the National Police in the implementation of traffic and road transportation to the public is carrying out motor vehicle registration and identification [19]. As proof that a motor vehicle has been registered, the owner of the motor vehicle will be issued a Registration Certificate, a Motor Vehicle Registration Number Plate, and a Motor Vehicle Owner's Book. In the registration documents, especially the STNK, which is part of the registration document containing the registration and identification of motor vehicles, motor vehicle taxes, and payment of mandatory contributions to the Road Traffic and Transportation Accident Fund, these are organized in an integrated and coordinated manner through the authorized agency [20].

The government agency responsible for the completeness of documents and ownership of motorized vehicles is the authorized agency (One-Stop Single Administration System). This is confirmed in the Presidential Regulation of the Republic of Indonesia of 2015 concerning the Implementation of the authorized agency for Motor Vehicles. Art. 1, point 1, states that the One-Stop Single Administration System, hereinafter referred to as authorized agency, is a series of activities in organizing Motor Vehicle Registration and Identification, payment of Motor Vehicle Taxes, Motor Vehicle Title Transfer Fees, and payment of Mandatory Contributions to the Road Traffic and Transportation Accident Fund, all carried out in an integrated and coordinated manner at the authorized agency Joint Office [21].

Based on the provisions above, motor vehicle owners are required to fulfill all ownership requirements, which include the obligation to register motor vehicles, whether new vehicles, changes in vehicle identity, or changes in ownership/transfer of names. They are also required to pay annual taxes and re-register motor vehicles every five years as part of their reporting obligations to the government. Failure to fulfill these obligations may result in sanctions for motor vehicle owners. The Law on Traffic explicitly requires the owner or driver of a motor vehicle to present the Registration Certificate whenever an inspection is conducted by the authorized party, as stated in Art. 106(5). Essentially, every motorized vehicle operated on the road must be equipped with a Registration Certificate and a Motor Vehicle License Plate. According to the Regulation of the National Police concerning Registration and Identification of Motorized Vehicles, a Registration Certificate is a document that serves as proof of the legitimacy of the operation of motorized vehicles. The validation of a Registration Certificate is regulated in Art. 70 of the Law on Traffic.

This means that the annual validation is intended as a supervision of the registration and identification of motorized vehicles and aims to ensure compliance among motor vehicle tax-payers. The Registration Certificate is considered valid if the taxpayer has paid the motor vehicle tax. Every motor vehicle driver is required to carry the Registration Certificate and present it during an inspection by the authorized party. The Registration Certificate under applicable legal provisions is considered validated every year through the payment of the motor vehicle tax on time. The registration and identification of motor vehicles, as a legal provision for vehicles classified as registered movable objects, can also be removed from the list of motor vehicle registrations by the authorities based on legal provisions. This can occur upon the request of the owner or at the discretion of the official authorized to carry out motor vehicles.

cle registration. This is confirmed in Art. 74(1) of the Law on Traffic, specifically regarding the deletion of registration and identification of motorized vehicles because the vehicle has been severely damaged and can no longer be operated, or because the owner has failed to fulfill their legal obligations, namely by not re-registering the vehicle within two years after the expiration of the vehicle's papers.

3. Motor vehicle eligibility

The operation of motorized vehicles on the highway, based on traffic laws and regulations, is required to meet roadworthiness requirements. The Law on Traffic stipulates that every motor vehicle must meet technical and roadworthy standards [22]. Based on the technical requirements and roadworthiness of motorized vehicles as registered movable objects, if the removal sanction is still implemented, the roadworthiness requirements in terms of administration or documents that drivers must possess to operate their vehicles on the road are at risk of not being fulfilled.

Even the non-fulfillment of documents as referred to in Art. 65 of the Law on Traffic has an impact on the status of vehicle ownership, which, according to F. Bastiat, is included in the practice of 'legal plunder.' In fact, according to Bastiat in his book The Law, every human being has the right to maintain personal rights, freedom, and property—three basic requirements of life. The preservation of one of these conditions depends entirely on the maintenance of the other two [23, p. 2]. These three are more like 'gifts from God' because, on a day-to-day basis, they face their oppositions: slavery, oppression, and deprivation, as if by the mandate of the law, anything can be done. In reality, the law is made to prevent these three things by safeguarding the first three [16].

4. Orderly tax payment

Taxes were known in Indonesia in the 19th century, along with the application of taxes in the Netherlands using the principle of concordance. The Concordance Principle is the principle that underlies the application of Dutch law during the colonial period and was also applied to the natives or Indonesian citizens. Tax is an obligation that arises because of the law; as a result, a person is required to pay a certain amount of tax to the state by force, without receiving a direct reward [24, pp. 31-32]. The Indonesian government grants authority to local governments in terms of tax collection, with maximum rates set in Law Number 28 of 2009 concerning Regional Taxes and Levies [25], which was later replaced by the Law of the Republic of Indonesia Number 1 of 2022 concerning Financial Relations Between the Central Government and Regional Governments. This authority aims to ensure that local governments do not set tax collection rates too high, which could increase the burden on the community, and to prevent tax rate wars between regions.

N. J. Feldmann explains that taxes are obligations imposed unilaterally by the authorities (according to generally determined norms) and are owed to them, without any counter-performance, and are solely used to cover public expenditures [26, p. 8]. The Motor Vehicle Tax is outlined in the law on financial relations between the central and regional governments. It is a tax on the ownership and/or control of motorized vehicles. Motorized vehicles include all wheeled vehicles and their trailers that are used on all types of land roads, and are powered by technical equipment, such as motors or other devices, that convert a specific energy source into the motion of the motorized vehicle in question [27]. Therefore, each taxpayer is required to pay the amount of tax determined by the nominal value. If the taxpayer, as in the case of the motor vehicle tax, does not pay the tax on time, they will be subject to a fine and administrative sanctions in the form of removal, by applicable legal provisions. Taxpayer compliance is one of the key factors for success in tax collection, not only through coercive and rigid aspects, but also through a set of regulations, procedures, and administrative services that are transparent and facilitate the community [28, p. 3].

Administrative sanctions on motor vehicle tax are divided into two types: administrative sanctions in the form of fines and administrative sanctions in the form of the removal of reg-

istration and identification of motor vehicles, especially for vehicles that have failed to pay taxes or re-register for two consecutive years after the expiration of the Registration Certificate's validity period. Law and enforcement must proceed simultaneously. Law enforcement is one of the steps to enforce the legal norms outlined in tax collection legislation. In addition to supervision, sanctions are also a means of law enforcement.

Based on the explanation of the Law on Traffic, the implementation of administrative sanctions in the form of the deletion of registration and identification of motor vehicles occurs when the vehicle owner fails to re-register for two consecutive years after the expiration of the Registration Certificate. This is regulated through the Regulation of the Chief of the National Police of the Republic of Indonesia. When considering the enactment of the Law on Traffic in 2009, and referring to the Regulation of 2012 concerning the Registration and Identification of Motor Vehicles, the sanction imposed on motor vehicle owners who fail to re-register was deflection. However, with the enactment of the Regulation of the Chief of the Indonesian National Police Number 7 of 2021 concerning Motor Vehicle Registration and Identification, the Regulation of 2012 was revoked. As a result, the sanction for failing to re-register now involves the deletion of the motor vehicle's registration. This is under the provisions of Art. 74 of the Law on Traffic, in conjunction with Art. 84 of the Regulation of 2021 concerning Motor Vehicle Registration and Identification, which outlines the application of sanctions for the removal of vehicle registration and identification [29].

Taxpayers should be allowed to file an objection to the sanction of removal. In the case of filing an objection, the taxpayer can request an explanation of the procedure for filing the objection, provide reasons for the delay in paying vehicle taxes¹, and pay the vehicle taxes to regain their rights. This ensures that taxpayers, as legal vehicle owners, can use their vehicles with legally valid documents.

5. Identification purposes when legal events occur

Criminal law events often involve motor vehicles as objects in investigations or as tools used in criminal acts. Motor vehicle identification in the context of criminal law plays a very important role, both in the investigation process and in court. This is because motor vehicles are frequently used in various forms of criminal acts, ranging from theft, embezzlement, and traffic accidents to cases of crime involving high mobility. Essentially, motor vehicle identification refers to the process of collecting data and information related to vehicles involved in a legal event. The data collected includes information about the vehicle's type, license plate number, chassis number, engine number, and other physical characteristics. In the context of criminal law, vehicle identification aims to facilitate the investigation process, identify the perpetrator, and provide valid evidence for the court.

The investigation process in a criminal offense requires various efforts to collect evidence and clues that can lead investigators to the perpetrators of the crime. One of the tools often involved in crimes is motorized vehicles. Therefore, the motor vehicles identification is crucial in ensuring the truth of the facts and strengthening evidence in the investigation. Vehicles involved in crimes can be those used by criminals to carry out actions or vehicles that are the object of the crime (for example, in the case of vehicle theft). In the case of motor vehicle theft, identifying the stolen vehicle will help confirm that the vehicle has been lost and trace the perpetrator, who may have sold or transferred the vehicle.

Motor vehicles operating on various roads may be involved in events such as traffic accidents, whether they are four-wheeled or two-wheeled motorized vehicles. In the event of a

¹Regarding the submission of objections to the deletion of motor vehicle registration, the government has not yet regulated the procedures or guidelines that the public can follow in this matter. As a result, there is a risk of losing legal protection due to the deletion of motor vehicle data caused by late or non-payment of taxes. Consequently, the loss of legal protection for vehicles owned by the public also threatens the loss of ownership rights, which may lead to the legal status of their motorized vehicles being questioned and, in some cases, render them unusable.

traffic accident, vehicle identification plays a crucial role in helping investigators understand the role of the vehicle in the incident. Motor vehicle identification serves as valid evidence in the legal process. In Indonesia, every motor vehicle has a registered identification, namely the police number, frame number, and engine number. The identification process, as stipulated in traffic law, is the responsibility of the police. Authority is an action taken by government officials, either one-sided, such as authority granted through legislation (attribution). Ph. M. Hadjon stated that every government action must be based on legal authority. Authority is derived from three sources: attribution, delegation, and mandate [30, p. 47]. In this case, the identification of motor vehicles is an authority granted to the police institution based on the Law on Traffic, as well as the Law concerning the Indonesian National Police [31].

Motor vehicle identification plays a crucial role in the legal process, but it must also be conducted with due regard for human rights and individual privacy, even though the authorities, in this case, the police, have a strong legal basis. This also refers to the principle of human rights protection, which requires that every action taken by law enforcement officials, including motor vehicle identification, must not violate the rights of individuals protected by law. In the context of vehicle identification, this principle includes the protection of the right to privacy and the right to freedom of movement [32]. The implementation of identification and monitoring of motor vehicles by authorized authorities, based on the authority of attribution, emphasizes that the authority given to legal authorities to identify vehicles must be based on clear legal provisions, and every action taken must be by the principles of justice and human rights.

As an affirmation, the principle of non-discrimination also applies in the process of monitoring and identifying motor vehicles. Law enforcement officers are prohibited from discriminating against certain individuals or groups during legal actions, including the identification of motor vehicles. Every individual, regardless of social background, ethnicity, religion, or social status, must receive equal treatment in the legal process, including in terms of surveillance and vehicle identification.

Concerning the purpose of motor vehicle identification, the sanction of removing motor vehicle registration and identification is not aligned with the interests and objectives of the identification process. In addition to making motorized vehicles unroadworthy and stripping them of their ownership status, it also hampers the identification process when motorized vehicles are involved in legal cases that require identification. Therefore, the police, as the agency authorized by road traffic and transportation law regarding the registration and identification of motor vehicles, should consider the existing legal substance, including justice, expediency, and the socio-economic situation of motor vehicle owners, before carrying out the removal.

The law stipulates that motor vehicles, as registered movable objects, must undergo a re-registration procedure to maintain administrative order and the vehicle's legality. The restriction of property rights to vehicles due to failure to fulfill this administrative obligation, according to the law, must comply with the provisions stipulated by legislation, and the deletion must be supported by valid substantive reasons, not merely for the benefit of the state. In addition, the abolition of vehicle registration also has the potential to create new legal issues related to the ownership and transfer of vehicles that have lost their official documents. While the abolition of vehicle registration aims to enforce administrative order, it must be implemented proportionately and fairly, taking into account the economic conditions and difficulties faced by the public in fulfilling tax obligations. Regulations that are too strict or that do not provide an opportunity for administrative correction may create resistance from the public and potentially hinder the fulfillment of tax obligations and the legal management of vehicles.

Conclusion. From a civil law perspective, motor vehicles are categorized as registered movable objects because they can be moved and must be registered administra-

tively to obtain legal ownership. This ensures legal certainty and the protection of individual property rights over the vehicle. Although motor vehicles are not explicitly regulated as registered objects in the Civil Code or administrative law, both civil and administrative law provide a strong basis for the importance of registration through the principles of good faith and orderly administration. Legal ownership must be proven through official documents such as a Registration Certificate and a Motor Vehicle Owner's Book, which are registered by official agencies. The application of administrative sanctions in the form of the removal of vehicle registration for failing to re-register within two years after the Registration Certificate expires has serious legal implications, including:

- 1. The loss of legal ownership status of motor vehicles violates the principle of property rights, which is a fundamental and constitutional right.
- 2. It disrupts the orderly administration of motor vehicles and the vehicle taxation system, impacting state revenue.
- 3. It threatens the roadworthiness of the vehicle, as without valid documents, the vehicle cannot be operated legally.
- 4. It obstructs the law enforcement process, as unregistered vehicles complicate the identification process in both civil and criminal legal cases.
- 5. It poses a potential violation of human rights and principles of justice, as the elimination may be discriminatory and fail to consider the socio-economic condition of the owner.

Thus, although law enforcement is very important, the administrative deletion of motor vehicle data must be carried out proportionally and fairly, without arbitrarily depriving citizens of their property rights. The state must consider the principles of expediency, justice, protection of rights, and transparent objection procedures to avoid violations of law and human rights.

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Мохаммад Алі

викладач і докторант юридичного факультету Університету Бравіджая

Афіфа Кусумадара

професор з міжнародного цивільного права юридичного факультету Університету Бравіджая

Шінта Хадіянта

доцент з державного адміністративного права юридичного факультету Університету Бравіджая

Амелія Шрі Кусума Деві

доцент з цивільного права юридичного факультету Університету Бравіджая

Правові наслідки санкцій за видалення реєстрації та ідентифікації транспортних засобів як зареєстрованих рухомих об'єктів в Індонезії

Стаття присвячена аналізу проблеми скасування реєстрації та ідентифікації транспортних засобів, що, як передбачено ст. 74 Закону Республіки Індонезія № 22 2009 року про дорожній рух і транспорт, повинно відповідати принципу справедливого правового захисту, гарантованому громадянам Конституцією Республіки Індонезія. Право власності є найсильнішим і найбільш комплексним, що має такі правові наслідки: 1) власник має ширші повноваження порівняно з іншими правами; 2) не існує обмежень щодо строку дії прав власності; 3) право власності може бути передане, переуступлене або використане як застава. Застосування адміністративних санкцій у вигляді скасування реєстрації та ідентифікації транспортних засобів може спричинити безлад, що ускладнить підтримання громадського порядку.

У статті зазначено, що через застосування санкцій відповідно до ст. 74 вказаного закону та згідно зі ст. 84 Положення Державної поліції Республіки Індонезія № 7 2021 року, яке регулює застосування санкцій за скасування реєстрації та ідентифікації транспортних засобів, що не пройшли перереєстрацію протягом двох років поспіль після закінчення терміну дії свідоцтва про реєстрацію транспортного засобу, платники податків не можуть здійснювати адміністрування податку на транспортні засоби, оскільки їхні транспортні засоби були вилучені з реєстру і не можуть бути перереєстровані. Автори обґрунтували, що платники податків повинні мати можливість подати заперечення проти такого вилучення.

Закон передбачає, що транспортні засоби як зареєстровані рухомі об'єкти повинні пройти процедуру перереєстрації для підтримання адміністративного порядку та законності транспортних засобів. У статті наголошено, що обмеження майнових прав на транспортні засоби через невиконання цього адміністративного обов'язку повинно відповідати закону, а скасування реєстрації повинно бути підкріплене вагомими обґрунтованими підставами. Хоча скасування реєстрації транспортних засобів має на меті забезпечення адміністративного порядку, воно повинно здійснюватися пропорційно та справедливо, з урахуванням економічних умов і труднощів, з якими стикається населення при виконанні податкових зобов'язань.

 $\mathit{Knючові}\ \mathit{cnoвa}$: транспортні засоби, реєстрація та ідентифікація, правові наслідки, право власності

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