LEGAL IMPLICATIONS ARISING FROM THE ISSUANCE OF THE MOTOR VEHICLE OWNER'S BOOK (BPKB)

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ABSTRACT: According to Law No. 22 of 2002 from the juridical aspect, BPKB can be reviewed formally and materially. Formally, the definition of BPKB is a decree made and issued by a public employee of a state institution, the Indonesian National Police. While the material understanding is to include the contents of the decree of the owner of the motor vehicle, so about what is written or explained in it. Juridical Review of BPKB in Civil Relations, from the existence of legal events in the community, is often found the problem of civil disputes originating from The Book of motor vehicle owners or abuse of rights. In the Civil Code, the issue of abuse of this right can be sued under Article 1365 of the Civil Code by looking at the provisions in Article 1365 of the Civil Code, namely “any act/act against the law which by mistake causes damage to compensate for the loss”. The purpose of this writing is to find out whether the BPKB that has been issued is an authentic deed or document that states as the highest thing on moving goods/Motor Vehicles, want to prove or test the legal force of BPKB as a valid evidence according to to the law. The methodology used in this writing is based on empirical jurisprudence and the basis of existing realities in society or practice. Often found the existence of ownership of motor vehicles without being equipped with BPKB or the existence of BPKB whose material is expressed in it is not the same as the physical vehicle. Juridical influence on the owner of a motor vehicle, namely in addition to the right to enjoy the object, some obligations must be fulfilled by the owner of a motor vehicle.

Keywords: Legal consequences, Motor Vehicle Owner's book

INTRODUCTION

In general, the Motorized Vehicle Ownership Book (BPKB) is an object in the form of a book issued by the Police Traffic Unit, the Motorized Vehicle Ownership Book (BPKB) consists of several pages whose contents contain information about the identity and several changes following the object and legal subject. The Motorized Vehicle Ownership Book (BPKB) serves as proof of ownership of individual motorized vehicles. The Motorized Vehicle Ownership Book (BPKB) can be used as proof of motorized vehicle ownership. Through the registration of the Motorized Vehicle Book, STNK and vehicle numbers are also provided.

The Book of Motorized Vehicle Owners (BPKB) is refined and is an important document. The Motorized Vehicle Owner's Book (BPKB) is also used as collateral or collateral in legal
borrowing. If the seller does not deny that the buyer has paid the price of the goods purchased and received, the buyer does not need to prove that he has paid the price, or if the inheritance rights of the adopted child exceed the inheritance rights of the adoptive father, he does not need to prove his inheritance rights.¹

Judges are tasked with establishing the actual legal relationship between two parties involved in a dispute. All ownership of an item, the buyer of the item that has been purchased and the adopted child who receives the inheritance must be proven, with evidence explaining the circumstances in question.

Evidence, hereinafter referred to as evidence here, are letters or deeds in the form of writings or notes which explain the existence of a legal relationship in the form of a legal act. The letter or writing can be regarded as a deed if it has been signed.

This signing issue is a condition that must be met. As stipulated in article 1874 of the Civil Code, the contents of which contain provisions regarding the strength of evidence rather than private writings. By signing, it is considered that the person has brought the truth about what is written in the action or will be responsible for what is written in the action. What is generally referred to as an act is a letter that is intentionally referred to as evidence of an incident and is signed.

If a Motor Vehicle Owner's Book (BPKB) is said to be the highest right over a movable object, namely a motorized vehicle. Is this not proven anymore considering that the Motorized Vehicle Ownership Book (BPKB) has fulfilled the elements required in an authentic deed? As stipulated in Article 1868 of the Civil Code which reads "an authentic deed is a deed which, in the form determined by law, is made by or in the presence of public officials who have the power to do so at the place where the deed was made".²

The authentic deed also states that this is sufficient evidence. The question is to what extent our law can give meaning and force to the term sufficient evidence. Sufficient evidence means that what is described in the act is considered proven unless there is other distorted evidence.

The problem related to the explanation above is whether a Motorized Vehicle Ownership Book (BPKB) is said to be evidence to declare the highest right to a movable object unless it can be proven. So it does not mean that resistance or objection cannot be held based on the provisions contained in Article 1870 of the Civil Code which reads "an authentic deed provides between the parties and their heirs, heirs or people who receive rights from them, proof that perfect about what is contained in it."³

Thus, in actual action not only has the power to formally prove that the parties are correct in explaining what is written in the law but also has the strength of material evidence that what is described in the law is true.⁴

The Motorized Vehicle Ownership Book (BPKB) is said to be the highest right over movable property, namely 2-wheeled or 4-wheeled motorized vehicles, it does not need to be proven anymore because the Motorized Vehicle Ownership Book (BPKB) has fulfilled the elements contained in the authentic deed. This means that the Motorized Vehicle Ownership Book (BPKB) has been affixed with a statement of the will of the parties and signed and proven in the form stipulated in the laws and regulations.⁵

The increasing number of motorized vehicles has a positive effect in the sense of increasing the object of collection in the form of regional taxes and will contribute to regional finance/treasury. In other parts, in line with the increase in the number of motorized vehicles, it is often followed by the influence of the emergence of various cases, especially regarding the falsification of motorized vehicle documents, including falsification of the Motorized Vehicle Ownership Book (BPKB).

PROBLEM

³ Subekti R and Tjitrosudibio R.
⁵ “Law Number 2 of 2002 Concerning the Indonesian Police” (2002),” (n.d.).
A condition in society that is a common symptom at this time is the feeling of worry for the owner or prospective owner of the vehicle. This is because it is not impossible that the motorized vehicle that was just purchased was the proceeds of crime and the Motor Vehicle Ownership Book (BPKB) that was just owned was fake.

Various influences from the increasing number of motorized vehicles have caused problems in society, especially regarding the Motorized Vehicle Ownership Book (BPKB) covering juridical and sociological aspects. Some people, especially owners of motorized vehicles, are not aware of and understand the function and status of the Motorized Vehicle Ownership Book (BPKB) legally.

Realizing the importance of the Motorized Vehicle Ownership Book (BPKB) and all the problems that arise encourages us to try to discuss the problem of the Motorized Vehicle Ownership Book (BPKB) through writing this journal.

The goal that we want to achieve in this writing is to find out the understanding of legal issues in society, especially regarding how regulation can be enacted by what is intended for the sake of upholding the law and achieving the ideals of law as a positive value. The formulation of the problem that we want to discuss further in this journal is the legal consequences that arise with the issuance of a Motorized Vehicle Ownership Book (BPKB) and its juridical effects on vehicle owners.

Besides that, it is based on a framework of thinking as outlined in a problem formulation. The purpose of writing this journal is to find out whether the legal consequences have arisen from the Motorized Vehicle Ownership Book (BPKB) that has been issued.

**RESEARCH METHODS**

In writing this journal there are criteria used as a rationale. The problem approach is carried out using normative research which is research by examining library materials using secondary data such as laws or legal theory.

Sources of data obtained in this writing using literature studies in the form of literature and articles from newspapers. Mainly problems that are relevant to the subject matter. Data collection was obtained using literature study by reading or studying literature and newspapers.

From all the data collected through these sources, it is then analyzed to then draw a conclusion, where this conclusion is the answer to the problems raised in this journal. The utilization of the descriptive analysis method is intended to provide a clear picture of the object so that pictures of the actual situation can be obtained.

**DISCUSSION**

**Process of Registration/issuance of Motorized Vehicle Ownership Book (BPKB)**

To find out and understand the impact that arises, especially in the legal field with the issuance of a Motorized Vehicle Ownership Book (BPKB) the aim is to find out the extent of the influence or consequences for officers who issue and hold Motor Vehicle Books (BPKB).

With the publication of the Motorized Vehicle Ownership Book (BPKB), an agreement has taken place between officers and the maker of the Motorized Vehicle Ownership Book (BPKB) and motorized vehicle owners. The National Police is one of the state apparatuses based on the special authority it has so the decrees issued in the Book of Motorized Vehicle Owners (BPKB) are more of a public law nature. The action policy by issuing a Book of Motorized Vehicle Owners (BPKB) acts to represent the interests of the state.

In the process of registering a Motorized Vehicle Ownership Book (BPKB), there are more provisions of a technical-administrative nature because it is more oriented towards procedural issues that must be fulfilled by those who wish to have a Motorized Vehicle Ownership Book (BPKB) made.

Officers in carrying out their duties to process the manufacture of Motorized Vehicle Ownership Books (BPKB) on a regular and standard basis have been equipped with various rules for processing the manufacture of Motorized Vehicle Ownership Books (BPKB) which have been
equipped with various rules that must be implemented. The process that must be passed is contained in written and operational instructions.6

1. To obtain a Motorized Vehicle Owner's Book (BPKB) for each motorized vehicle, both those who already have a vehicle registration certificate and those who have not, must apply and pay an administration fee by applicable regulations.

2. The application form for making a Motorized Vehicle Ownership Book (BPKP) has been printed and is available at the Motorized Vehicle Ownership Book (BPKP) counter.

3. The Motorized Vehicle Ownership Book (BPKP) counter clerk receives the completed form, enters it in the Motorized Vehicle Ownership Book (BPKP) register, determines the Motorized Vehicle Ownership Book (BPKP) number, and determines the regional register number.

4. The motorized vehicle owner's book number (BPKP) and the regional register number are included in the receipt, this receipt is submitted to the applicant as proof of registration having applied to obtain a motorized vehicle owner's book (BPKP).


In addition, officers at the Motorized Vehicle Bookkeeping Agency (BPKP) must pay attention, if the issuer of the Motorized Vehicle Ownership Book (BPKP) is at the level of Polda/Poltabes/Polres, the master sheet is made in triplicate, the second sheet is for Polda, the third sheet is for Police Headquarters and the first sheet is for the unit that issues the Book of Motorized Vehicle Owners (BPKP).

Then if the person issuing the Motorized Vehicle Ownership Book (BPKP) at the Polda level, Headmaster, the Motorized Vehicle Ownership Book (BPKP) is made in duplicate, the original sheet for Polda the second sheet is for Police Headquarters. Of the various provisions implemented by officers legally, the important ones are:

1. Data regarding the correctness of legal objects (vehicles).
2. Data regarding legal subjects (owners)
3. Which official is authorized to sign the Motorized Vehicle Ownership Book (BPKP)?

There are certain matters relating to the Motorized Vehicle Ownership Book (BPKP) and the provisions regulated by law, especially in civil relations, namely:

1. Regarding the Motorized Vehicle Ownership Book (BPKP) which is used as collateral for debt (credit), there are several administrative provisions where these administrative provisions are more of an obligation that must be fulfilled by the related parties. These provisions are:

   a. The National Police Unit that issues a Motorized Vehicle Ownership Book (BPKP) will receive a notification letter from the bank concerned regarding the report on the vehicle as collateral for credit.

   b. Based on the letter, the National Police made special evidence to record the Motorized Vehicle Ownership Book (BPKP) which was blocked because it was used as collateral for loans to the Bank.

   c. At the maturity date of the vehicle as a bank guarantee. The bank must notify the local police.

   d. During the blocking (becoming a credit guarantee) it is not permissible to be transferred/renamed unless there is permission from the Bank and notified to the National Police.

   e. It is not permitted to issue duplicate Motor Vehicle Ownership Books (BPKP) on motorized vehicles whose Motor Vehicle Ownership Books (BPKP) are guaranteed.

2. Motorized Vehicle Ownership Book (BPKP) originating from the creditor's motorized vehicle, the administrative settlement is the same as the Motorized Vehicle Ownership Book (BPKP) which is used as collateral for credit, but if the Motorized Vehicle Ownership Book (BPKP) has been completed it is given to the lender on the authority of the credit recipient.

From the description above, it can be understood some of the objectives are implied therein. Juridically, legal action in the form of a vehicle sale and purchase agreement will not be carried out as long as the vehicle documents or the Motor Vehicle Owner Book (BPKP) are still credit guarantees.

6 "Skep Kapolri No. Skep/02/I/1980 Concerning the Basic Pattern of Police Improvement" (1980).
In the provision that the vehicle cannot be transferred (moved), the meaning of the mutation itself has 2 (two) meanings, namely:

1. Mutations that occur in the legal subject, because the vehicle has moved its jurisdiction from the area of origin to the area of destination of the mutation.
2. Mutations occur in the legal object because there is a change in owner which is commonly called name change.

For motorized vehicles that are blocked because of their Motorized Vehicle Ownership Book (BPKB) as collateral for credit, they are not issued for making a duplicate Motorized Vehicle Ownership Book (BPKB). This provision is security in nature and prevents the circulation of multiple Vehicle Ownership Books (BPKB) in the community.

So that there is a guarantee of legal certainty for holders of the original Motorized Vehicle Ownership Book (BPKB) and members of the public feel they are not harmed by the issuance of duplicate Motor Vehicle Ownership Books (BPKB), although this is only a preventive measure it has become a form of legal protection.

The legal consequence that arises here is that it focuses more on the role of officers, especially officials who affix signatures to the Motorized Vehicle Ownership Book (BPKB). Because in principle giving a signature on the deed of agreement is a sign of agreement that has been reached together with all the contents and meaning of the agreement or all the rights and obligations of each party.

Giving a signature on the Motorized Vehicle Ownership Book (BPKB) by an authorized official is an obligation that must be carried out as a form of action representing the interests of the state, therefore the legal consequences that arise are more public. With the understanding that when a problem arises regarding the formality or legality of the Motorized Vehicle Ownership Book (BPKB), what is disturbed is the interest of the state or the public.

By fulfilling the provisions in the Motorized Vehicle Ownership Book (BPKB) a legal event has occurred as a result of the actions of the parties, it is clear that the actions of the parties describe the existence of an agreement that gave birth to an agreement.

In statutory regulations, the company's articles of association and the legal entity's articles of association usually stipulate a person who can take legal action or take legal action against a legal entity. Of course, this legal entity is carried out through an intermediary, because a legal entity is only understood as a person.

Article 1654 of the Civil Code says "that all legal entities are the same as thugs who have the authority to commit civil acts". So legal entities in general also have the authority to carry out legal actions.8

**Validity/Legality of Motorized Vehicle Ownership Book (BPKB)**

Regarding the legitimacy and legality of the Motor Vehicle Owner's Book (BPKB) according to the law regarding the legality, there are 2 (two) provisions, namely:

1. formally
   This provision is more focused on the legal basis that governs, as well as the officer authorized to make a Motorized Vehicle Ownership Book (BPKB).
   The legal basis governing is:
   a. Law No. 2 of 2002
      Article 15 paragraph (2) letter b: The National Police, by other laws, has the authority to administer resident rumor.
   b. Law Number 22 of 2009
      Article 64: Every Ranmor must be registered or registered with the National Police, whether it's a new Ranmor, a change in identity, an extension, or validation, has the purpose of registration, and the registration data is used for police forensics.
      Article 65: as proof that the rumor has been registered or registered, the owner is given a Motorized Vehicle Owner's Book (BPKB), STNK and TNKB.

7 "Regional Regulation No. 8 of 1998 Concerning Transfer Fees for Motorized Vehicles” (1998).
8 Chaaidir Ali, Badan Hukum (Bandung: Alumni, 1987).
Article 70: The Motorized Vehicle Ownership Book (BPKB) is valid as long as the ownership is not transferred.

c. Perkab Kapolri No. 5 of 2012

Article 43: - Book of Motorized Vehicle Owners as proof of ownership of armored vehicles is given to:
1) New armor
2) Ranmor identity change (Rubetina)
3) Change of owner's identity
4) Change owner
5) Because the BPKB is lost or damaged
6) BPKB management is charged according to the law.

d. Chief of Police Decree No. Pol. Skep/01/l/1980

2. Materially

Everything related to the contents includes not only what is written in the Motorized Vehicle Ownership Book (BPKB), but also the problem of the real form of the Motorized Vehicle Ownership Book (BPKB) itself. What is written in the Book of Motorized Vehicle Owners (BPKB) includes everything that includes the object and subject as well as the origin of the vehicle.

In the provisions governing the origin of motorized vehicles along with documents that are explained in writing:

a. For new motorized vehicles originating from purchase, complete with purchase invoice, overpass, vehicle identification number/NIK, a recommendation from the competent authority, and description of how to import goods.

b. For ABRI Dump vehicles, state/private auctions, ex-Diplomatic Corps vehicles, or goods originating from International Agency Assistance, all are written and explained in the accompanying documents.

Apart from formal and material provisions, there are several other important parts of the Motorized Vehicle Ownership Book (BPKB) which are factors that indicate legitimacy, namely:

a. The number of pages of Motor Vehicle Owner's Book is 18 pages. Pages 1, 2, and 3 contain the identity of the object and subject as well as the origin of the motorized vehicle, the registration number and jurisdiction of the police where the Motorized Vehicle Ownership Book (BPKB) was issued, date of issuance, owner's registration number, and signature of the authorized official.

b. Page 4 contains an article explaining whether a Motorized Vehicle Ownership Book (BPKB) has been issued before.

c. Pages 5 to 12 regarding the occurrence of changes, both objects, and subjects.

d. Pages 13 to 17 contain notes from the police.

e. The color and cover of the Motorized Vehicle Ownership Book (BPKB) show what year the Motorized Vehicle Ownership Book (BPKB) was issued.

f. On each page of the Motorized Vehicle Ownership Book (BPKB), there is a traffic unit logo symbol that appears to appear when exposed to ultraviolet light.

g. On the back of the Motorized Vehicle Owner's Book (BPKB) number, the code letter A is written, which describes the area code.

All of this is done with the aim that motorized vehicle owners feel safe, their rights are protected and their legality is maintained. Regarding the attempt to falsify the Motorized Vehicle Ownership Book (BPKB), this act is a violation of the law, a criminal offense. The reason for this act was falsifying an official document issued by the police acting legally on behalf of the state as a legal entity in making the Motorized Vehicle Ownership Book (BPKB) because the regulations are more public.

However, this does not rule out the possibility of being prosecuted civilly, because if you look at it from its sole purpose, it is not only falsifying but the aim of falsifying it is to gain financial benefits at the expense of other parties. Therefore, in civil terms, someone who falsifies can be sued to compensate for the consequences of his actions. The issuance of a duplicate Motorized Vehicle Ownership Book (BPKB) as a substitute for the original Motorized Vehicle Ownership Book (BPKB) is valid and justified.

This is a solution that must be taken by the police apparatus to achieve legal certainty for motorized vehicle owners.
Remembering the Motorized Vehicle Ownership Book (BPKB) is said to be the same as the certificate of ownership of a motorized vehicle. To make or issue a duplicate Motorized Vehicle Ownership Book (BPKB), several conditions are required, namely:
1. The original Motorized Vehicle Ownership Book (BPKB) is declared lost accompanied by a loss report.
2. The Motorized Vehicle Ownership Book (BPKB) does not serve as collateral (collateral) at a bank institution, pawning, or accounts payable, accompanied by a statement and a statement from the bank.
3. Broadcast the loss of the Motorized Vehicle Ownership Book (BPKB) through radio and newspaper mass media at least 3 times.
4. Waiting 3 months since the loss news broadcast.

Legal consequences for motorized vehicle owners:

1. Special Consequences
The creation of a Motorized Vehicle Owners Book (BPKB) as described above is a legal act in the form of a written agreement between the owner of the rights to a motorized vehicle and the state as a legal entity represented by the Indonesian National Police as the executor.

The legal consequences that arise here are if we refer to the notion that the Motorized Vehicle Ownership Book (BPKB) is an authentic deed in which several elements must be met, including:
   a. Must be made in front of the authorized public official where the deed was made.
   b. The purpose of making a deed is to serve as evidence
   c. The form is determined by law.

By looking at the intention of making a deed that aims to be used as evidence is to make a Motorized Vehicle Ownership Book (BPKB), namely to serve as proof of ownership of motorized vehicles. The definition of evidence here explains that there are interested parties in the sense of being bound by the deed if a legal event occurs.

With the publication of the Motorized Vehicle Ownership Book (BPKB), a special consequence for motorized vehicle owners is the linkage of the owner to legal consequences that occur or will occur in the future because the owner is the legal subject. The emphasis on special consequences received by motorized vehicle owners is more of a juridical nature than a social aspect.

This provision applies not only when the vehicle is still owned, but also when the vehicle has changed hands to another party, where the original owner legally still bears the burden of being related if a legal event occurs with the object of the goods.

Indeed, logically by changing hands based on buying and selling transactions, debt repayment, inheritance, grants, etc., automatically all rights and obligations as well as other legal consequences are transferred to the new owner.

But with the existence of a legal action related to the vehicle, the original owner is obliged to provide information and admit what is written in the Motorized Vehicle Owner's Book (BPKB) that he was once the owner of the vehicle.

This provision is the same as the principle put forward by R Subekti (1975:55) which says that "in principle, all written evidence is detrimental or burdensome to the party who has made or written it".

2. General Consequences
What is meant here is legal consequences in general, namely the holder of a Motorized Vehicle Ownership Book (BPKB) is considered and recognized as the owner who is entitled and has full authority over a motorized vehicle, meaning that anyone who has a Motor Vehicle Ownership Book (BPKB) is not only entitled to enjoy but also has the right to take legal action on the goods.

There are significant things that distinguish between movable property and immovable property, namely:
1. About Best Rights
   Regarding movable objects, the provisions of Article 1977 (1) of the Civil Code apply, namely those who control movable objects are considered the owners. So the moving object frame is the same as the Pienaar. As for immovable objects, namely those who control immovable objects are not considered owners.

2. Regarding the levering/delivery
   Delivery of movable objects is carried out by way of actual delivery, while the delivery of immovable objects must be the other way around. Now, according to the BAL, immovable objects must be submitted and signed before the PPAT certificate.

3. About perjuring/expired/overdue
   Movable objects will not expire due to the principle set out in Article 1977 paragraph 1

4. About the be-wearing/imposition
   The loading of movable objects must be carried out with the mortgage, while the loading of immovable objects must be carried out with the mortgage.\(^9\)

When associated with this provision with the contents of Article 1977 paragraph (1) of the Civil Code which reads "whoever controls a movable object is considered the owner". Normally an owner must be able to prove his right, but in this article, every holder of movable property is exempt from the obligation to prove it.

From the example of Article 1977 of the Civil Code, there is a form of a legal presumption that there is a presumption that those who control movable property are the owner. The existence of provisions like this regulated in article 1977 of the Civil Code, namely the emergence of better movable property is indeed legal and protected by law.

According to Professor Subekti, SH, it is a state of being born in this state where a person controls an object as if the object were his own and protected by law without questioning the true ownership of the object.

In Article 529 of the Civil Code, what is defined as bezit is the role of a person who understands something material either by himself or through other people and who maintains or enjoys it as a person who owns that object.

The elements of best are:
1. Corpus, there is a bond between the person concerned and the object. This thing can happen if the person understands the item.
2. Animus, there is a desire or willingness from the person to understand the item and enjoy it as if it were his own.

Kinds of bezit:
1. Bezit in good faith/te goeder trouw
   A bezit who has good intentions is the one holding it to obtain the object by obtaining internal ownership rights which do not contain the reproaches listed in Article 531 of the Civil Code.
2. Bezit with bad intentions/te kwader trouw
   For article 530 of the Civil Code
   The best who has bad intentions are those who hold the goods. The goods are obtained in ways that are contrary to the ways of obtaining property rights (Article 532 of the Civil Code).
3. Best eigendom
   A person who can be said to have bad intentions is a person whose case was brought before a court of law where in that case he was defeated (Article 532 paragraph 2 of the Civil Code).\(^10\)

However, we should also be able to distinguish between the sentence 'a party who owns or controls movable property from the sentence 'a party entitled to movable property. Understanding places more emphasis on mastery of goods, meaning that they can enjoy their functions and uses. However, they are not entitled to carry out legal action on the item, such as selling or pawning it.

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\(^10\) Harumiati. Natadimaja, Hukum Perdata (Mengenai Hukum Perorangan Dan Hukum Benda), Graha (Yogyakarta: Graha Ilmu, n.d.).
Meanwhile, in the sense of being entitled to the movable property in question, it is more legally recognized to take legal action on said item, even though in reality the item is not in his hands. So the legal consequences that arise in general for the owner or holder of a Motorized Vehicle Ownership Book (BPKB) are legal recognition according to law.

He is fully entitled to the motorized vehicle as his own and can be defended against anyone. The legal consequences arising from the existence of a motorized vehicle in the form of paying taxes are the responsibility of the owner or holder of the Motorized Vehicle Ownership Book (BPKB).

**CONCLUSION**

The existence of legal consequences arising for owners of motor vehicles with the issuance of Motor Vehicle Owner's book (BPKB) has been poorly understood or understood. The indication is often found the ownership of motor vehicles without being equipped with a motor vehicle owner's book (BPKB) whose material or what is expressed in it is not the same as the physical vehicle.

Juridical influence on the owner of a motor vehicle that is in addition to the right to enjoy the object, there is also an obligation or burden that must be met by the owner of a motor vehicle. In particular the owner is bound by what is written by paying the motor vehicle tax as prescribed by the legislation.

**REFERENCES**


