

Program For Implementing Samsat Enrekang Motor Vehicle Tax Bleaching Program For Taxpayers

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Abstract

The purpose of this study is to find out the optimization of the motor vehicle tax bleaching program in increasing taxpayer compliance in paying taxes at the Samsat Enrekaang office. The research object of this Final Project is "Efforts to increase awareness of taxpayers in paying taxes and paying more attention to the time of payment so US not to be fined". the data analysis technique used is applied quantitative techniques using the method of data collection, data reduction, data presentation and conclusion. The results of this study indicate that the existence of the Motor Vehicle Tax The bleaching program also increases public awareness in paying for motorized vehicles taxes in Enrekang Regency. This Tax Bleaching Program also increases Local Own Revenue in the motorcycle vehicle taxes sector until the targets set are achieved.

1. INTRODUCTION

Tax vehicle motorized is Wrong One tax Which can increase the tax potential of an area, so that it needs to be paid by the taxpayer tax. Office System Administration Unity One Roof (Samsat) in Enrekang This become place must tax pay tax vehicle motorized. Vehicle Tax Receipt at the Manunggal Administration System Office This one roof is caused by the increasing number of motorized vehicles from year to year. The more the number of motorized vehicles, the more strong obedience must tax in pay tax motor vehicles, however in fact Still There is must tax Which No pay tax vehicle motorized.

Some factors Which become reason must tax does not comply payment tax motorized that is lack of understanding must tax to obligations, exists Covid-19 Which cause decline economy public, so that must tax reluctant pay tax vehicle motorized. Public Good person personal nor body Which own vehicle motorized will imposed tax on ownership motor vehicle. This motorized vehicle is a two-wheeled vehicle or more used on all types of roads and driven by engine power. Motorized vehicles have 2 (two) types

of taxes, namely mandatory taxes paid by owner vehicle every year And tax Which must paid by vehicle owner every 5 (five) years. Meanwhile, for the annual tax can paid by owner vehicle moment look after Letter Sign Number Vehicle (STNK), while the five-year tax will be charged to coincide with replace plate vehicle. Temporary That, magnitude mark tax vehicle Which must be paid varies, depending on the type, year, and ownership Which number. So that, when We see Letter Sign Number Vehicle (STNK) owned by other people, the amount of tax will be different from ours. Vehicle owners will be penalized or fined if they do not pay taxes within the specified time limit. Meanwhile, the fines are borne is not a small amount and can burden the vehicle owner. So From that, the vehicle tax bleaching program is one of the efforts to reduce burden on the vehicle owner.

Bleaching tax vehicle is something program government form abolition or forgiveness of tax penalties imposed on the owner vehicle. According to (Ferry & Sri, 2020) bleaching tax vehicle This is withdrawal fund public Which during This in arrears payment of motor vehicle tax. Unfortunately, there are still

many people think that the vehicle tax write-off means you don't have to pay tax vehicle. Understanding Which appropriate is exists bleaching tax means people still pay vehicle tax, but the amount of the tax value varies No big or reduced. As example, a drivers taxibike on line own motorcycle Which Where the tax Already pass limit time payment. However, when drivers This follow program bleaching tax vehicle motorized so he No will imposed fine on lateness pay. He just Enough pay taxes normally.

Regional Original Income (PAD) is revenue obtained from regional tax sector, regional levies, results of regionally owned companies, results management of separated regional assets, and other Original Income Area Which legitimate. Wrong One effort enhancement PAD that is with increase efficiency source Power And means Which limited as well as do increasing the effectiveness of collection by way of optimization existing potential and efforts are made to explore sources of income new Which potential possible so that can collected tax And the retribution. (Mardiasmo, 2013).

Regency Enrekang as part from Province Sulawesi South naturally need fund Which Enough big in organize activity development area from various sector. Fund development fully managed by the local government and sourced from revenue from the regional government of Enrekang Regency itself. In line with efforts to increase and explore sources of regional revenue, so government Regency Enrekang try in a manner active For Improving and exploring sources of local revenue, especially originating acceptance from their own area.

This needs to be done to reduce dependence on the government regional government towards the central government in financing regional development. So from That writer want to stage study to tax area .

2. REVIEW REFERENCES

2.1 Understanding Tax Vehicle Motorized

According to the law, general provisions and tax procedures Number 16 of 2009 article

1 defines taxes as contribution taxpayers to the state owed by individuals or entities Which characteristic force based on Constitution, with No get rewards directly and used for purposes country for profusely prosperity people. According to Andriani (Mustaqiem, 2014) Taxes are dues to country (which can forced) owed by those who pay it according to the regulations rules by not getting achievements back that can immediately designated and used to finance expenses general in touch with task country For organize government. Taxes are fees imposed by a government country within a certain period to taxpayers who are obligatory and must paid by must tax to country And form reply his services No direct (Salim & Haeruddin, 2019)

According to Law Number 28 of 2009, Vehicle Tax Motorized is a tax on the ownership and/or control of a vehicle motorized. Motorized vehicles include all wheeled vehicles along with partner Which used in all kinds of roads land, And moved technical equipment in the form of motors or other technical equipment function can convert a certain amount of energy resources into the power of the motorized vehicle in question, including tools heavy and large equipment which in operation uses wheels and motorized and not permanently fixed, and motor vehicles which operate in water.

Object tax Vehicle Motorized is ownership and/or mastery Vehicle Motorized. Ownership and/or mastery vehicle motorized covers understanding vehicle motorized, that is all vehicle wheel along partner Which used on various typeroad land, Good form motorcycle or equipment other Which function For change something source Power energy certain become power motion the relevant motor vehicles , including heavy equipment and large tools that use wheels and motors in operation and do not permanently attached to and motor vehicles operated in water.

Motor vehicle tax subjects are private persons or entities who owns and/or controls Motorized Vehicles. Taxpayer Vehicle motorized is Person individual or Body Which own Vehicle Motorized. Which responsible

answer to PKB payments for individuals are the person concerned, representative, and/or expert his heir, for body is manager or authority from the body.

2.2 Function Tax

Wrong One means government For carry out even distribution well-being its inhabitants that is through tax. Tax ensure that welfare benefits are not only distributed to a handful of people elected, but also flows to the lowest strata of society. Following this is three the function of the tax, namely:

a. Function Budget (*Budgeter*)/Reception

Government need fund For support all expenditure Which related with procedure government, Good Which related to normal and related to development. Tax is mechanism deposit Money to cash country in a manner efficient in accordance with existing tax rules, with tax instruments function as source main funding For all expenditure government. In Indonesia, tax is part biggest from income government. Shopping country year 2020 as listed in State Budget 2020 planned as big Rp 2,528.8 trillion. For fulfil need Money in amount big the, source main reception country expected originate from Rp. 1861.8 trillion (73.6%). Target reception tax This show an increase of 13.3 percent over the 2019 tax revenue target of IDR 1,643.1 trillion. Therefore, the government encourages optimizing revenue and changing state revenue instead tax (PNBP).

b. Function Stability

Taxes also serve a stabilizing purpose by giving contribution Which significant to balance economy something country. Tax give government finance For apply stability measures price, which allows inflation and deflation can be managed. For that, the circulation of money in society can controlled with method pick up tax, or with use effective and efficient levies. When mark swap rupiah depreciated in relation with dollar US, We can see example function stability Work. For example, If the government uses taxes as a weapon to encourage economic stability, then a

tax policy can be implemented that is side with the strengthening of the rupiah, such as increasing the value of levies import and VAT value import.

c. Function Redistribution Income

Reason Which often quoted For function redistribution is use of taxes to stimulate economic growth. All interest public funded by tax. Including finance development in order to provide opportunities for improvement choice work from opening field job new will resulting in increased employment absorption, enabling distribution more even income.

2.3 Grouping Tax

a. According to the group

- 1) Direct Tax is the taxpayer must bear the burden or responsible answer Alone on burden tax Which bestowed to him. For example : Income tax
- 2) Indirect Tax is the taxpayer can delegate or ask help person other For bear burden taxes he has to pay. For example: Added Tax Mark

b. By Nature

- 1) Tax Subjective, that is taxation Which originate from or based on something tree, in meaning notice circumstances must tax.
- 2) Paja objective, that is system tax Which No notice the state of the taxpayer himself and only focus on the object that he is have. Sales tax on red goods or addition tax mark is an example of tax type This.

c. According to Institution The collector

- 1) Central Tax is a tax collected by the central government to fund state households. Central taxes include duties stamp duty, land and building tax, tax
- 2) income and taxesluxury goods.
- 3) Tax Which used For finance House ladder area And quoted by government area called as tax area. There is 2 type, namely:
 - a) Tax Regency/City, for example: Tax

hotel, Tax Restaurant, and Entertainment Tax.

- b) Provincial Tax, for example: Motor Vehicle Tax and Tax Material Burn Vehicle.

2.4 Understanding Tax Area

Regional taxes according to law no. 28 of 2009 concerning regional taxes and regional levies are obligatory contributions of regional heads Which owed by person personal or body Which characteristic force based on the law without receiving compensation directly and used for regional needs to the greatest extent possible people's prosperity. Taxes levied by the provincial government and which are collected by different regional governments based on Permendagri No. 21 of 2011. Tax revenue for the province includes taxes and motor vehicle transfer fees, taxes and vehicle transfer fees in water, tax material burn material burn vehicle motorized, tax Surface water, And tax cigarette, while tax revenue Which collected government area is tax hotel, restaurant, entertainment, billboard, street lighting, extraction of group C minerals, environment, mineral No metal And help, parking, bird swallow, earth And rural buildings and urban, and BPHTB.

A number of understanding or term Which related with Tax Area. Prosperity of the people. Taxes levied by the provincial government and which are collected by different regional governments based on Permendagri No. 21 of 2011. Tax revenue for the province includes taxes and motor vehicle transfer fees, taxes and vehicle transfer fees in water, tax material burn material burn vehicle motorized, tax Surface water, And tax cigarette, while tax revenue Which collected government area is tax hotel, restaurant, entertainment, billboard, street lighting, extraction of group C minerals, environment, mineral No metal And help, parking, bird swallow, earth And rural buildings and urban, and BPHTB.

A number of understanding or term Which related with Tax Area,

- a. Area Autonomous, furthermore called area is unity public law Which have boundaries

region Which authorized arrange And look after affairs government And interest public local according to initiative Alone based on aspirations public in system Country Unity Republic of Indonesia.

- b. Regional Tax, hereinafter referred to as tax, is a mandatory contribution tax area Which owed by person personal or body Which characteristic force based on Constitution, with No get reward in a manner direct And used For regional needs for profusely prosperity people.
- c. Agency, namely a group of people and/or capital that constitutes unit, whether doing business or not doing business, including limited liability companies, limited liability companies, limited liability companies others, State Owned Enterprises (BUMN), or Entities Business Owned Region (BUMD) with any name and in any form, like firm, share, cooperative, fund pension, fellowship, association, foundation, organization mass, organization social political or organization other, institution And form body other including collective investment contract And form of business still.
- d. Tax Subjects, namely individuals or entities that can be subject to tax tax.
- e. Must Tax, that is person personal or body, covers payer tax, tax withholding, and tax collection that has the right and tax obligations in accordance with the provisions of the legislation regional tax invitation.
- f. Area Autonomous, furthermore called area is unity public law Which have boundaries region Which authorized arrange And look after affairs government And interest public local according to initiative Alone based on aspirations public in system Country Unity Republic of Indonesia.
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- h. Agency, namely a group of people and/or capital that constitutes unit, whether doing business or not doing business, including limited liability companies, limited liability companies, limited liability companies others, State Owned Enterprises (BUMN), or Entities Business Owned Region (BUMD) with any name and in any form, like firm, share, cooperative, fund pension, fellowship, association, foundation, organization mass, organization social political or organization other, institution And form body other including contract investment collective And form steady business.

Tax Subjects, namely individuals or entities that can be subject to tax. Must Tax, that is person personal or body, covers payer tax, tax withholding, and tax collection that has the right and tax obligations in accordance with the provisions of the legislation regional tax invitation.

2.5 Base Imposition Vehicle tax Motorized

As for base imposition Tax Vehicle motorized between other as following:

- a. Base imposition PKB is multiplication 2 element main, that is mark sell motorized vehicles (NJKB) and the relative weight reflects the level damage road And pollution environment consequence use motor vehicle
- b. Especially for Motorized Vehicles (including heavy and large equipment) used outside of public roads, the basis for the implementation of the PKB is NJKB
- c. Rates PKB
 - 1) 1.5% for vehicles motorcycle personal.
 - 2) 1.0% share public transportation.
 - 3) 0.5% for ambulance, extinguisher fire, institute social religious, social And religious, government/TNI/POLRI And local government.
 - 4) 0.2% for vehicle motorized, tools heavy And tools big.

2.6 System Method Calculation Application Tax Vehicle Motorized

System method calculation determination tax vehicle motorized between other as following:

- a. $1.5\% \times (\text{NJKB} \times \text{Weight})$ for vehicle motorized personal.
- b. $1\% \times (\text{NJKB} \times \text{Weight})$ for vehicle motorized public transportation.
- c. $0.5\% \times (\text{NJKB} \times \text{Weight})$ for ambulance, extinguisher fire, institution social religious, social And religious, government TNI/POLRI, Local government.
- d. $0.2\% \times (\text{NJKB} \times \text{Weight})$ for motor vehicles, heavy equipment and tools big.

2.7 Bleaching Tax

Bleaching own meaning liberation payer tax from tax years previously on commodity or asset Which has they have during some year. Government area use subtraction tax car For interesting payer tax Which left behind in their tax payments to be paid immediately. Late taxes paid will result in fines for the taxpayer, in bleaching tax vehicle usually fines/sanctions tax written off by government through regulation Governor For optimizing payment tax vehicle by must tax And push public For pay vehicle tax.

This tax bleaching policy was issued by the local government each to make it easier for taxpayers not to experience constraint in do payment tax. Government province Sulawesi South Also participate stage program relief penalty administrative or known as tax bleaching potential for increase acceptance local tax. Strategy bleaching this tax This can be done by conducting outreach related to the bleaching program taxes by using communication media, including print media like newspapers and media social.

With thereby, can assumed that bleaching tax vehicle motorized by government is effort For restore orderliness for taxpayers who have been left behind in paying taxes vehicle motorized For period time Which long. Policy This become motivator for inhabitant For become must tax Which responsible answer.

2.8 Objective Bleaching Vehicle tax

After we know the meaning of the tax

bleaching program vehicle, now we also need to know the purpose and benefits of a whitening program taxes, namely:

a. For Must Tax

With exists bleaching, so can more light in payfees charged because normally fines will be deducted or removed. Moreover Again Now If No pay tax vehicle in 2 year, vehicle Can become bulging. So bleaching is time Which appropriate For finish obligationtax vehicle.

b. For agency

Bleaching ininhas Lots benefit for agency, that is:

- 1) Become must tax more obey Again
- 2) Add income past track tax vehicle motorized
- 3) Add income in area place maintenance payment tax
- 4) Increase obedience must tax so that No delay Again
- 5) Push must tax For quick pay taxdelayed or already past due

As for Objective program bleaching This done on a number of area so that para must tax vehicle Can do pay tax vehicle in accordance provision because fine lateness administration has deleted. With the elimination of administrative fines after maturity, then taxpayers no longer need to pay fines in the amount big, Enough with pay tax anyway just appropriate provision. If must pack obey in carry out obligation they in pay taxes, then the flow of PAD funds (Regional Original Revenue) will also be fluent. If regional income is smooth, then regional development will follow fluent.

2.9 Base Law & Condition Bleaching Tax Vehicle

As stated in Article 74 of Law Number 22 Year 2009 mentioned that owner vehicle motorized must look after And pay off tax before period 2 year finished. If until 2 year yet extend so status ownership deleted. All regions in Indonesia have a schedule for tax amnesty motor vehicle. Thus, the provisions for implementing tax bleaching vehicle This Also depends on area each And become matter legal too.

To take part in the 2022 tax amnesty program, in general, there is several documents that need to be prepared by the vehicle owner as condition, between another is as follows:

a. Condition Follow Bleaching Tax penalties Vehicle

The documents that need to be prepared are the original KTP and a photocopy (in accordance Name in VEHICLE REGISTRATION), vehicle registration original And photocopy, as well as BPKP original And photocopy (For payment tax annual only BPKB original). Meanwhile, for the payment of taxes per five years requires BPKB original and photocopy.

b. Requirements to Join the Vehicle Title Bleaching Program

As for document Which need prepared is ID card original And photocopy, vehicle registration original And photocopy, BPKB original And photocopy, receipt buy and sell vehicle motorized Which Already spiked sign hand in on seal (original And photocopy), as well as results check physique vehicle motorized (original And photocopy).

2.10 Obstacle Collection Tax

In collection tax Certain There is obstacle Which happen, following two type possible obstacles happen:

a. Resistance Passive

The moral and intellectual development of society, the tax system which is already understood by the community, a control system that is lacking Good is reason passive public No Want to pay tax.

b. Resistance Active

All deed or business For avoid tax Which showed directly to tax authorities. shape between other:

- 1) No violate Constitution as effort relieve burden so-called tax as Tax Avoidance.
- 2) Violate Constitution with objective relieve burdentax known as Tax Evasion.

2.11 Penalty Taxation

Penalty tax is penalty Which given as guarantee that regulation legislation about

taxation will always obeyed by para must tax. With say other, must tax Which violate rule taxation will face penalty taxation.

Sanctions are classified into two categories in taxation viz administration And criminal. For must tax Which violate regulation tax Administrative sanctions will be imposed, while criminal sanctions will be imposed towards others. Some taxpayers face two forms of sanctions the. Difference penalty administration And penalty criminal is:

- a. Flower And increase or payment loss to country is type penalty administrative.
- b. Penalty criminal including torture or suffering. This is effort final or fortress law Which used by authority tax For ensure regulatory compliance tax.

Interest, fines and tax increases are three types of sanctions administrative according to provision Which arranged in Constitution taxation. With thereby, penalty taxation is something Which negative can be in the form of fines and will be given when a taxpayer is violate regulation tax Which currently apply Good That intentional nor No intentional.

2.12 Obedience Must Tax

Understanding obedience must tax taxation circumstances that force taxpayers to get involved active in administering the tax demands a level of compliance High taxpayers, for example in terms of tax commitments. Because most of the work related to compliance tax done by must tax, No by authority tax who does n't act in position as collector tax. As a result, system taxation Indonesia submit on obedience (self assessment). Tax compliance is very important because people are responsible For determine not quite enough answer tax they Alone And Then pay, report tax with appropriate And soon.

Taxpayer compliance refers to a state of obedience and awareness will obligation taxation, Which showed with registration, submission of notification letter (SPT) on time, And counting And payment tax Which owed, as well as repayment arrears. Miscellaneous

compliance . There is two type obedience that is:

- a. Formal compliance: circumstances in which the Taxpayer formally obey provision formal Constitution taxation;
- b. Material compliance: a condition in which the taxpayer complies with all material conditions tax, that is content from the law act taxation. suitability official with condition material including in obedience to condition material. Must Tax Which show obedience Which significant is Must Tax Which has complete letter announcement in a manner complete and precise in accordance.

3. METHOD STUDY

3.1 Place And Time Study

This research will be carried out at the SAMSAT Enrekang office having the address Jl. Emmy Saelan No. 46, Juppandang, Kec. Enrekang, Kab. Enrekang, South Sulawesi 91711. When the research was carried out February 28 to March 28 2023 .

3.2 Type and Source Data

a. Type Data

In study This, type data Which used that is data quantitative. Data quantitative is data Which Can be measured, given mark numeric, And counted. Data This suitable used For analysis statistics. Quantitative data itself can be continuous data or discrete data.

b. Source Data

Data Which needed in study This in accordance with problem and goals research, that is Data Primary. So that get data Which accurate, researcher will carry out interview direct with individual or institution Which relate or own knowledge about object study , namely employees of the Enrekang Samsat Joint Office and the community following the vehicle tax bleaching program, and this data can called as data primary.

3.3 Technique Collection Data

Data collection technique is the most strategic step in study Because objective main

from study This is get data (Sugiyono, 2015). As for data collection techniques Which used for study This is as following :

a. Technique Interview

Interview is meeting two person or more For exchange information And idea through ask answer, so that can constructed meaning in a particular topic. This interview technique used For know things Which related with study.

b. Technique Observation/Observation

Observation is a complex process, a complex Which arranged from various process biological And psychological. Two Among the most important are the processes of observation and memory. In this process observation and memory are related object of research. Documents are records of events Already apply. Document Can shaped oral nor writing, picture or works that has passed.

c. Technique Documentation

Document is notes incident Which Already apply. Document can be in the form of oral or written, pictures or other works already passed.

d. Technique Analysis Data

Analysis data is process application in a manner systematic technique analysis statistics And logical For describe And illustrate, condense and summarize, and evaluate data. According to Sugiyono (2010) data analysis technique is the process of searching for data, compiling it systematically systematic data Which obtained from results interview, notes field, And documentation with method organize to in category, breaking down into units, synthesizing, compiling into choose which patterns are important and which to learn and create conclusion so easy to understand by yourself.

As for steps For analyze data in study This is as follows:

1) reduction Data

Reduction data means summarize, choose things Which tree, focus on important

things, look for themes and patterns and throw away the thing that unnecessary (Sugiyono 2010).

2) Presentation Data

Presentation of data is an explanation or narrative that is arranged sequentially systematic so that easy to understand by people.

3) Withdrawal conclusion

Step third in analysis data qualitative according to Miles And Huberman Which quoted by Sugiyono (2010) is withdrawal conclusion And verification. Conclusion beginning Which found Still characteristic temporary, And will changed when No found evidence Which strong Which support on stage collection data next .

4. RESULTS STUDY AND DISCUSSION

4.1 Results Study

Realization of Implementation of the Motor Vehicle Tax Bleaching Program On Office Samsat Enrekang

Motor vehicle tax is collected using the *official assessment system system* which is one of the tax collection systems that provide authority to government For determine magnitude tax Which owed. The amount of PKB owed is calculated by multiplying the tax rate is 1.5% on the tax base and the tax base tax Which obtained from NJKB Which multiplied with weight. On South Sulawesi motor vehicle tax and vehicle transfer fee motorized vehicles is the regional tax that provides the largest contribution reach 70% from Income Original Area (PAD). By Because That, The government issued a motor vehicle tax bleaching program aims to ease the burden of vehicle tax in society and he hoped so that program This Can put things in order must tax Which in arrears payment vehicle tax.

There is three program bleaching, Namely dispensation fine Tax Motorized Vehicles (PKB), dispensation of fines for Transfer of Vehicle Title Fees Motorized (BBNKB), and dispensation of Progressive Tax Rates. According to the results interview, motorized vehicle tax will be subject to tax bleaching if payment the tax Already in arrears

2 year to on. So will imposed deletion fine so that Must Tax more light in pay taxes. If up to 2 years have not extended the period start ownership will be removed.

Report on the results of the implementation of the BBNKB exemption incentives II and BBNKB II Fines Based on Governor Decree Number: 1743/ IX/TAHUN 2022 Period: 01 September 2022 SD 30 November 2022. Vehicle Motorized PKB Year walk (appropriate time or in arrears under 1 year), Reduction 2.5% and free fine 100%.

Table 1. Current year PKB Motorized Vehicles (On time or in arrears under 1 year).

Keterangan	A. Roda 2 dan 3	B. Roda 4 Keatas	Rekap (Jumlah A + B)
PKB sebelum Insentif	Rp 686.636.970,00	Rp 2.398.936.521,00	Rp 3.085.573.491,00
Pokok PKB yang dibebaskan	Rp 18.303.232,00	Rp 121.736.297,00	Rp 140.039.529,00
Denda Yang Dibebaskan	Rp 13.463.470,00	Rp 47.037.971,00	Rp 60.501.441,00
PKB setelah Insentif	Rp 654.870.268,00	Rp 2.230.162.253,00	Rp 2.885.032.521,00

Source data: UPTD Samsat enrekang, Sulawesi South. (2023)

On table 4.1 Vehicle Motorized PKB Year walk (Appropriate time or in arrears under 1 year), PKB before incentives on Wheels 2 and 3 of IDR 686,636,970.00 and on 4 wheels and above IDR 2,398,936,521.00. tree PKB Which released on 2 wheels And 3 as big Rp 18,303,232.00 And on wheels 4 to the top as big Rp 121,736,297.00. Then fine Which released on 2 and 3 wheeled vehicles Rp. 13,463,470.00 and for 4 wheelers and above Rp. Rp 2,230,162,253.00.

Bea come back Name in Sulawesi South free BBNKB Arrears The PKB is 25% and the current PKB is 2.5%, then a fine is imposed 100% and progressive. For example, one of the cases with a number is a number police or plate aluminum sign number vehicle motorized. With Nopol DP1178NB on date fall tempo 06 December 2021 And date pay it on date 30 December 2021 BBNKB owed as big Rp 2,182,800. PKB owed with arrears as big Rp 3,370,500 And fine as big Rp 134,820 (2%)/month so that the amount should be paid IDR 6,875,820. But Because given Incentive

with BBNKB (100%) as big Rp 2,182,800 And arrears (25%) as big Rp 842625 with year walk (2.5%) as big Rp 84,263 And get fine (100%) Rp 143,820 so that get amount in the amount of IDR 1,061,708. with a percentage of 15.44% so that the taxpayer only pay Rp 5,814,113 only. BBNKB II who was released, freed BBNKB II fines and PKB and fines PKB paid

Report on the results of the implementation of the BBNKB exemption incentives and BBNKB Fines Based on Governor Decree Number: 1743/IX/TAHUN 2022.

Table 2 . BBNKB II Which released

BULAN	2022	PERSENTASE(%)
September	Rp 45.352.000,00	26,51%
Oktober	Rp 46.458.000,00	27,16%
November	Rp 79.237.000,00	46,32%
	Rp 171.047.000,00	100,00%

Source: data that processed (2023)

Keterangan: $Persen(\%) = \frac{\text{Jumlah Bagian}}{\text{Jumlah Total}} \times 100\%$

September = $\frac{Rp\ 45.352.000,00}{Rp\ 171.047.000,00} \times 100\% = 26,51\%$

Oktober = $\frac{Rp\ 46.458.000,00}{Rp\ 171.047.000,00} \times 100\% = 27,16\%$

November = $\frac{Rp\ 79.237.000,00}{Rp\ 171.047.000,00} \times 100\% = 46,32\%$



Picture Chart BBNKB II Which released

On table 4.2 on is known that total WP

Which follow program bleaching tax vehicle motorized, that is fine Tax Vehicle Motorized Vehicles (PKB), Fines for Transfer of Motorized Vehicle Ownership Fees (BBNKB) and Progressive Tax Rates. Units of 2-wheeled and 4-wheeled motorized vehicles registered at the Enrekang Samsat office, South Sulawesi. Realization reception program bleaching tax Bea Come back Name Vehicle Motorized on year 2022 on month September Which released as bigRp 45,352,000.00 Which Where as much 42 units with percentage 26.51%. Whereas in October it was IDR 46,458,000.00 Where as much 35 units with percentage 27.16% And on month November as big Rp 79,237,000.00 Which Where as much 58 units withpercentage 46.32%. So, the total number of BBNKB released in in 2022 from September to November in the amount of IDR 171,047,000.00 Which where as much 135 units vehicle with percentage 100%.

Table 3 . Fine BBNKB II Which released

BULAN	2022	PERSENTASE(%)
September	Rp 1.077.620,00	29,27%
Oktober	Rp 744.860,00	20,23%
November	Rp 1.859.280,00	50,50%
	Rp 3.681.760,00	100,00%

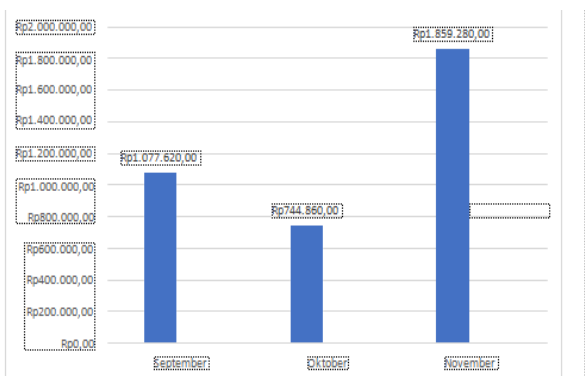
Source: Data processed (2023)

Keterangan: $Persen(\%) = \frac{\text{Jumlah Bagian}}{\text{Jumlah Total}} \times 100\%$

September = $\frac{Rp\ 1.077.620,00}{Rp\ 3.681.760,00} \times 100\% = 29,27\%$

Oktober = $\frac{Rp\ 744.860,00}{Rp\ 3.681.760,00} \times 100\% = 20,23\%$

November = $\frac{Rp\ 1.859.280,00}{Rp\ 3.681.760,00} \times 100\% = 50,50\%$



Picture Chart BBNKB fines II Which released .
 In Table 4.3 Actual tax bleaching program

revenue, Fines BBNKB released in 2022 September Rp 1,077,620.00 Where as much 42 units vehicle with percentage 29.51%. Whereas on month October as big Rp 744,860.00 Which where as many as 35 units of vehicles with a percentage of 20.23% and on in November amounting to IDR 1,859,280.00 of which there were 58 units vehicle with percentage 50.50%. So, Total whole Fine BBNKB Which released on month 2022 month September until November as big Rp 3,681,760 Which Where as much 135 units vehicle by percentage 100%.

Table 4 . PKB & Fine PKB Which paid

BULAN	2022	PERSENTASE(%)
September	Rp 46.429.620,00	26,81%
Oktober	Rp 47.202.860,00	27,26%
November	Rp 79.531.280,00	45,93%
	Rp 173.163.760,00	100,00%

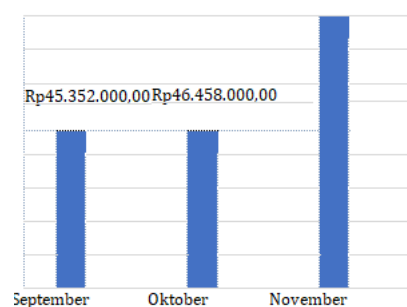
Source: data that processed (2023)

Keterangan: $Persen(\%) = \frac{\text{Jumlah Bagian}}{\text{Jumlah Total}} \times 100\%$

September = $\frac{Rp\ 46.429.620,00}{Rp\ 173.163.760,00} \times 100\% = 26,81\%$

Oktober = $\frac{Rp\ 47.202.860,00}{Rp\ 173.163.760,00} \times 100\% = 27,26\%$

November = $\frac{Rp\ 79.531.280,00}{Rp\ 173.163.760,00} \times 100\% = 45,93\%$



Picture Chart PKB & PKB fines paid

Then on table 4.4 Realization PKB And Fine PKB Which released in 2022 September in the amount of IDR 46,429,620.00 where as many as 42 units of vehicles with a percentage of 26.81%. On in October amounting to IDR 47,202,860.00 of which there were 35 units vehicle with percentage 27.26% And on month November as big Rp 79,531,280.00 which is 58

units of vehicles with a percentage 45.93%. So, Total whole PKB And Fine PKB Which paid on month 2022 month September until November as big Rp 173,163,760.00 Which Where as much 135 units vehicle with percentage 100%.

According to results interview to respondent Father Mohammed Ansari, As Head Sexy Income And billing, (28 March 2023).

Program bleaching tax vehicle motorized This No appropriate target Because on a number of year Which Then Lots must tax Which stalling time the payment And cause in arrears tax Again. Then program bleaching tax This only make lack of gain regions and countries at any time suffer losses due to lack of income from tax. Program bleaching tax This should No issued Because very not educational Must Tax.

4.2 Discussion

Implementation of the motor vehicle tax bleaching program at the Office Samsat Enrekang is a system *Official Assasment System* that gives authority to government For determine magnitude tax Which owed. There are three bleaching programs, namely the dispensation of tax fines Motorized Vehicles (PKB), dispensation of fines for Transfer of Vehicle Title Fees Motorized (BBNKB), And dispensation Rates Tax Progressive. Government issued a motor vehicle tax bleaching program aims to relieve burden tax vehicle in public And he hoped so that this program can discipline the UPTD Samsat Enrekang, South Sulawesi. Motorized vehicles that pay for the current year's PKB (fixed time or in arrears under 1 year) get a 2.5% reduction and are free fine as big 100% with many wheel 2 And 3 4,014 units vehicle And 4th wheel to on as many as 1,052 vehicle units.

Tax bleaching is a government program in the form of abolition or amnesty of tax penalties imposed on vehicle owners. Bleaching This is withdrawal fund public Which during This in arrears payment tax vehicle motorized. Sadly, Still Lots people think that the bleaching of vehicle tax means that it is no longer necessary pay vehicle tax. With this tax bleaching program Lots public Which

Already No Again notice payment the tax because they think they will be subject to tax bleaching later. So that the state becomes a loss due to lack of income from paying taxes vehicle motorized even raises loss Which very large.

Seeing huge losses and also reluctant taxpayers pay tax, Government do socialization in BAPENDA. Enter news about program bleaching tax vehicle motorized to media television local, media on line like whatsapp, They even do Facebook, Instagram, Twitter and other media socializations plunge direct society. Even after there is still a lot of dissemination of motorized vehicle tax bleaching must tax Which No Want to pay tax Because not enough he understood to tax rules. Weaknesses in the law also make taxpayers No pay tax, penalty administration And penalty criminal Also No make fuck the taxpayer

The bleaching program is an opportunity for vehicle owners motorcycle nor car Which own arrears tax can free from fine Which on basically must paid WP. Free fine tax vehicle motorized, Free of BBN II, Free of 5th year PKB arrears, Discount on vehicle tax motorized And discount BBNKB II. owner vehicle motorized must look after And pay off tax before period 2 year finished. If until 2 year Not yet extend period status ownership deleted (Base law bleaching tax vehicle motorized listed on Chapter 74 Constitution Number 22 The year 2009). With the existence of this tax bleaching, people get more light in paying fees charged because usually fines will be reduced or eliminated. Even more so now if you don't pay taxes vehicle in period 2 year, vehicle Can become bulging. So bleaching is the perfect time to settle tax obligations vehicle.

On study Which has done researcher earlier there is difference in this study namely: Research conducted by Anbia Putri Syafni (Analysis of the Implementation of Motorized Vehicle Tax Fines and Customs Bleach Come back Name Vehicle Motorized In Increase Income Original Area. The equation that is You're welcome researching about bleaching tax vehicle motorized. Then, in study the done in BPPRD UPT. SAMSAT South Medan while this research was conducted in UPT. SAMSAT

Enrekang, Sulawesi South.

Then study Which done by Punky Bi Martadani And Diana Hertati (Effectiveness of Implementation of the Vehicle Tax Bleaching Program Motorized In Increase Reception Tax Area On units executor Technical Body Income Area Province Java East in Jombang). Equality study This that is You're welcome researching about effectiveness motor vehicle tax write-off. While the difference is in the location of the research conducted. Research conducted by Yafie Setiawan with the title (Abolition of Motor Vehicle Tax Administrative Sanctions 2015 Review of Article 66 of East Java Regional Regulation Number 9 Years 2010 About Tax Area And Masalah Murlah (Studies in Office Together Samsat Mojokerto) and this researcher conducted research at the Samsat office Enrekang, South Sulawesi. The similarities of this research are the same focused on bleaching vehicle motorized. The difference There is on regulation area; study This based on study Chapter 66 Regulation East Java Region Number 9 of 2010 concerning Regional Taxes, meanwhile study Which done based on Regulation Governor Sulawesi South Number 22 Year 2020 about Base law bleaching tax vehicle.

5. CONCLUSION

5.1 Conclusion

Based on the formulation of the problem and the results of research and discussion in on so can be concluded that :

Application program bleaching tax vehicle motorized on Office Samsat Enrekang is a system *Official Assasment System* that gives authority to government For determine magnitude tax Which owed. There are three bleaching programs, namely the dispensation of tax fines Motorized Vehicles (PKB), dispensation of fines for Transfer of Vehicle Title Fees Motorized (BBNKB), And dispensation Rates Tax Progressive. Held motor vehicle tax bleaching so that taxpayers are even more obedient in pay tax.

The government issued a motor vehicle tax bleaching program aims to ease the burden of vehicle tax in society and the hope is that

this program can discipline UPTD Samsat Enrekang, South Sulawesi. Motorized vehicles that pay for the current year's PKB (fixed time or in arrears under 1 year) get a reduction 2.5% and free of fines of 100% with the number of wheels 2 and 3 4,014 units vehicle and wheel 4th to on as many as 1,052 vehicle units.

5.2 Suggestion

After analyze And produce conclusion on study, As forthings that can be suggested by the author that might be material input And attention for Office Samsat Enrekang between other that is :

For Must Tax Application program bleaching tax vehicle motorized on penalty administration tax vehicle motorized held in order public 45 d liberated from fine lateness on repayment tax vehicle motorized. Of course with policy This expected public can utilise program bleaching tax vehicle motorized nor other relief programs as well as possible, in order to help obligatory tax in in arrears debt tax vehicle motorized, specifically public Enrekang, South Sulawesi .

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