

# Increasing Regional Tax Revenue Through The Implementation of a Motor Vehicle Payment System

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## Abstract

This study aims to evaluate the increase in local tax revenue through the implementation of a motorised vehicle tax payment system. The object of research is "Implementation of the Motor Vehicle Tax Payment System at the Takalar Regency Samsat Office". The research method used is an applied qualitative approach. Data collection techniques involved interviews, documentation, and observation. The results of this study indicate that the motor vehicle tax payment system through the innovation of stationary Samsat and mobile Samsat at the Takalar Regency Samsat Office has been realised as expected. This system provides convenience for taxpayers in paying motor vehicle taxes and increases taxpayer compliance in fulfilling their tax obligations. In addition, the implementation of this system has also accelerated the process of collecting and managing local tax revenues, which significantly has a positive impact on local revenues. The availability of Mobile Samsat has also enabled better accessibility for taxpayers in remote areas. This research makes an important contribution to the understanding of the effectiveness of the motor vehicle tax payment system in increasing local revenue as well as providing recommendations for further improvement.

## 1. Introduction

Indonesia is a unitary state that upholds the rights and obligations of society. One form of community obligation is to pay taxes. The community's obligation to pay taxes is the community's active role in helping the government to carry out state development (Zuhdi, Topowijono, & Azizah, 2015). Having maximum Regional Original Income (PAD) is the desire of every region. The source of PAD that contributes a lot to each region is regional taxes which must be fulfilled and enforced by everyone, whether individuals, groups or bodies/institutions based on law (Nirajennani & Aryani, 2018). The regional tax revenue that can make a significant contribution to original regional income which is intended for government financing and regional development,

especially Takalar Regency, is Motor Vehicle Tax (PKB).

Motor Vehicle Tax is collected by the provincial government. Motor Vehicle Tax (PKB) is a tax on ownership and/or control of motor vehicles. Motor Vehicle Tax is a tax that greatly contributes to Regional Original Income (PAD) because it has great potential considering that the number of motorized vehicle users themselves allows it to continue to increase every year due to the high enthusiasm of the public to own private vehicles. Therefore, through an effective payment system, it is hoped that the government can increase Motor Vehicle Tax (PKB) revenues.

Good implementation and methods of providing comfort and convenience to Motor Vehicle Taxpayers (PKB) will make it easier to achieve the Motor Vehicle Tax

(PKB) payment target for the Regional Tax sector. Good implementation will increase the level of taxpayer compliance in paying motor vehicle tax (PKB) in contributing to regional revenues. For this reason, the author concentrates more on research at the Takalar Samsat Office or the abbreviation for One Roof Manunggal Administration System. Samsat plays a role in collecting Motor Vehicle Tax (PKB), Registration of Vehicle Registration Certificates (STNK), and STNK Extensions, and so on.

## **2. Literature Review**

### **2.1 Local Taxes and Local Levies**

The definition of Regional Tax based on law number 28 of 2009 article 1 paragraph (10) concerning Regional Taxes and Regional Retributions, is the taxpayer's contribution to the Region that is owed by an individual or body that is coercive based on law, without receiving any compensation in return. directly and used for Regional needs for the greatest needs of the people. The definition of Regional Tax according to Siahaan (2010) is "compulsory contributions made by the Region to individuals or entities without equal direct compensation, which can be forced based on applicable laws and regulations, which are used to finance the administration of Regional Government and Regional development.

### **2.2 Motor Vehicle Tax**

The current collection of motor vehicle tax is based on Law Number 18 of 1997 concerning Regional Taxes and Regional Levies as amended by Law Number 34 of 2000 and Government Regulation Number 65 of 2001 concerning Regional Taxes. In addition, the application of motor vehicle tax in a provincial area is based on the regional regulations of the relevant province which are the operational legal basis for the technical implementation of the

imposition and collection of motor vehicle tax in the relevant provincial area as well as the governor's decision which regulates motor vehicle tax as a regulatory implementation rule. regional regarding motor vehicle tax in the province in question.

The enactment of Law Number 28 of 2009 since January 1 2010 means that the provincial government must make new regional regulations regarding motor vehicle tax which will be implemented in a province as the legal basis for collecting motor vehicle tax in that province. In Law Number 28 of 2000 Article 8 Paragraph (5), motor vehicle tax revenues of at least ten percent, including those shared with districts/cities, are allocated for the construction and/or maintenance of roads as well as improving modes and means of public transportation.

Based on article 3 of Law no. 28 of 2009, the object of motor vehicle tax is ownership and/or control of motor vehicles. Included in the definition of motorized vehicles are wheeled motorized vehicles and their trailers, which are operated on all types of land roads and motorized vehicles operated on water with a gross capacity size of GT 5 (five Gross Tonnage) to GT 7 (seven Gross Tonnage).

## **3. Research Methods**

The research was conducted in Takalar City, especially at the One-Stop Administration System (SAMSAT) office on Jalan Jendral Sudirman, which is the administrative center for Motor Vehicle Tax for the Takalar City area. The reason for choosing this location is because the SAMSAT office is responsible for vehicle tax administration in that area. The duration of the study covered a 2-month period, starting from March to May. In collecting data, researchers used interview, documentation and observation methods. Interviews were conducted directly with SAMSAT Takalar employees, while data was also collected

through documentation at the Takalar Regency SAMSAT office.

The type of data taken is qualitative, consisting of the results of interviews and documentation of the research object. Primary data was obtained directly from documentation and interviews by researchers, while secondary data was obtained from library sources, records and company archives, including recapitulation of motor vehicle tax revenues. Data analysis is carried out continuously during field data collection. If the results of the interview are not satisfactory, the researcher will continue to pursue questions until the desired data is collected.

Qualitative data analysis techniques involve three main stages: data reduction, data presentation, and drawing conclusions. Data reduction is carried out to summarize main information, focus on important things, and obtain a clear picture. Data presentation includes narrative text, matrices, graphs and charts, with this research placing more emphasis on descriptive presentation. Finally, drawing conclusions involves a detailed description of the data so that it is easily understood by researchers and other interested parties.

## **4. Results and Discussion**

### **4.1 Research Results**

The Takalar Regency Samsat Joint Office has provided various ways of paying motor vehicle tax to make it easier for people to pay motor vehicle tax, including stationary services and Mobile Samsat services. In accordance with the results of an interview with the head of the determination & acceptance section of the Takalar Samsat office who said that "Regarding the payment system applied at the Samsat office, it is stationary, and also mobile Samsat"

Furthermore, the Head of Determination & Acceptance Section for the

Takalar Samsat Office, Mr. H. Asri Mulawarman, S.STP explained that

"The mechanism for this tax payment system itself is that annual taxpayers come directly to the office to pay, and as for several requirements that must be completed, the Samsat Takalar has also provided a payment system that can make it easier for people to pay their vehicle tax, namely the mobile Samsat where the mobile Samsat is dropped off directly to the community to assist in the process of paying motor vehicle taxes."

#### **a. Application of Motor Vehicle Tax Payment System at Samsat Office of Takalar Regency**

##### **1) Stationary Services**

Stationary Service is a service where Motor Vehicle Taxpayers come directly to the samsat office to make their motor vehicle tax payments, in other words this system will make it easier for taxpayers to make PKB payments because it will be guided by samsat employees who understand more about motor vehicle tax payments. The procedure for the payment flow of Stationary Motor Vehicle Tax at the Samsat Takalar Office is as follows:

##### **Counter 1**

At the first counter, the Taxpayer submits several required files such as a photocopy of KTP, STNK and the previous year's tax notification. At counter 1, after submitting this file, the Samsat Officer will register. In carrying out the registration, there are several steps as follows:

- a) The first step in registering to pay motor vehicle tax is to open the Google link that has been set up by the South Sulawesi regional head office.
- b) Enter the code on the link with the password that has been set by the Samsat for the Takalar area
- c) Enter the registration number of the vehicle you wish to register for motor vehicle tax payments;

d) Then the data on motorized vehicles that have previously been registered will appear, then press save, if the vehicle's STNK is dead then the data must be changed to the RU/extend the STNK for the next 5 years then press save.

**Counter 2**

At counter two, there are two things that are done by employees, namely determining and ratifying Tax Notices and STNK. After counter one has registered, then give a Tax NOTICE or STNK to the employee at counter two to make the determination and issue a Payment Receipt, after which it is given to the Cashier/Bank. Cashier/Bank. Then the Bank will notify the amount of tax that must be paid by the public or motor vehicle taxpayers after that the public pays to the Bank.

**Counter 3**

After making the payment, at counter three a new NOTIS will be printed or the police will issue a new STNK, after printing, a new STNK or Tax Notice will be ratified where the Tax Notice or STNK shows 3 agencies that provide the Stamp, namely the Police, UPTD and Secret Service.

**2) Mobile Samsat Innovation Services**

The annual motor vehicle tax payment service procedure through the Mobile Samsat innovation service is notably simpler compared to the process at the Samsat Joint Office. This simplified procedure entails visiting only two counters: the registration counter and the cashier counter for determining the payment. This streamlined approach aligns with the principle of simplicity in public service, as outlined in the Decree of the Minister for Administrative Reform Number 63/KEP/M-PAN/2003 regarding General Guidelines for the Implementation of Public Services. The underlying objective of this principle is to ensure that service procedures remain

uncomplicated, easily comprehensible, and straightforward to execute. Through observations conducted by researchers on the Mobile Samsat service, it is evident that the procedures involved are user-friendly and not overly complex. The ease and simplicity of these procedures substantiate that the services offered in the Mobile Samsat Program adhere to the criteria of providing services based on the principle of simplicity.

**b. Realization of Motor Vehicle Tax Revenue (PKB) at Samsat Takalar Office**

It is realized that the growth in the number of motorized vehicles in Takalar district has an influence on motor vehicle tax revenues at the Takalar Samsat office. Based on data obtained from research results provided by the Takalar Samsat, data was obtained in the form of the number of registered motor vehicle taxpayers in 2019-2021, namely as follows:

**Table 2**  
**Number of Registered Motor Vehicles in 2019 - 2021**

No.	Year		Number of Vehicles
1.	2019		51.059
2.	2020		45.582
3.	2021		44.717
<b>Sum</b>			<b>141.358</b>

Source. Samsat Office. Takalar. (2022)

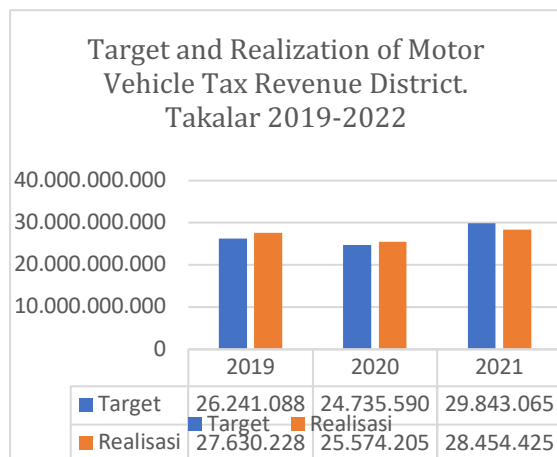
Based on the data above, we can see that the number of motorized vehicles in Takalar Regency starting from 2020-2021 continues to decrease, this is due to Covid 19 which began to enter Indonesia in early March 2020 which caused people to experience economic difficulties so that people's purchasing power will also decrease. And of course this can affect motor vehicle tax revenue in Takalar district. We

can see in the realization of motor vehicle tax at Samsat Takalar Office:

**Table 3**  
**Annual Motor Vehicle Tax Revenue**  
**2019 - 2021**

Year	Payment Target	Realization of Acceptance	Percent (%)
2019	IDR 26,241,088,000	IDR 27,630,228,676	105.29 %
2020	IDR 24,735,590,000	IDR 25,574,205,897	103.39 %
2021	IDR 29,843,065,000	IDR 28,454,425,458	95.35 %

Source. Samsat Office. Takalar. (2022)



**Figure 1.**  
**Motor Vehicle Tax Realization Chart**

Regarding the acceptance target for the Takalar Samsat Office, the Head of Determination & Acceptance Section Mr. H. Asri Mulawarman, S. STP said that:

"The calculation for the revenue target is based on vehicle potential, both new vehicles plus previous vehicles, so not only based on new vehicles registered in that year but based on new vehicles registered in that year plus those in previous years."

Based on revenue data from the Takalar Samsat Office, it can be concluded

that revenue in 2019 amounted to Rp. 27,630,228,676 and in 2020 it will be IDR. 25,574,205,897 and in 2021 it will be IDR. 28,454,425,458 even though in the last 1 year the target set was not achieved, this is because 2020 until now has been a year that almost resulted in the entire world experiencing an economic downturn due to the Covid-19 pandemic.

In table 2, the number of vehicles in 2019 was 51,059 and in 2020 it was 45,582, so there was a decrease of 5,477 units, and in 2021 the number was 44,717 units, which also experienced a decrease. This decrease was due to the fact that at the beginning of 2020 until 2021, Indonesia and almost all countries in the world experienced the Covid-19 pandemic, so almost all activities were restricted to break the chain of spread of Covid-19. This caused people to experience economic difficulties, which affected their power. public buying which of course will decrease.

In table 3, the achievement and acquisition of motor vehicle tax from 2019 has increased in terms of revenue, but not in 2020, Motor Vehicle Tax (PKB) revenue has decreased due to the Covid-19 outbreak. Based on the Takalar Samsat Office revenue data, it can be seen that revenues in 2019 amounted to Rp. 27,630,228,676 and in 2020 it was IDR. 25,574,205,897 and in 2021 it will be IDR. 28,454,425,458 experienced an increase in the realization of Motor Vehicle Tax revenue.

2020 was the worst year in Samsat Takalar Office admissions due to Covid-19 which almost the entire world felt the impact of the economic downturn due to this pandemic. The realization of revenue in 2020 amounted to Rp. 25,574,205,897 which when compared to 2019 revenue decreased by Rp. 2,056,022,779.



## 4.2 Discussion

In this research, the procedures and procedures for paying motor vehicle tax at the Takalar Samsat Office have been presented, where taxpayers can carry out their obligation to pay taxes directly through the stationary system at the Takalar Samsat Office and can also pay motor vehicle tax through the Mobile Samsat so that the public has No need to come to the Samsat office.

Efforts to improve and increase public services carried out by the South Sulawesi Provincial Government, especially in Takalar Regency regarding the motor vehicle tax payment system implemented by the Takalar Samsat Office, have been good, we can see this from the realization of the tax revenue target, especially in 2019-2020. . Even though in 2021 the tax revenue target will not be met 100%, the realization of tax revenue with the tax revenue target is with a difference of IDR. 1,388,639,542 can still be said to be effective with a percentage of 95.35%.

Increasing regional tax revenues through the implementation of a motor vehicle payment system are steps that can help local governments increase local original income (PAD) in an efficient and effective way. By leveraging technology, increasing convenience for taxpayers, and optimizing tax collection, local governments can generate additional resources to support development and provide better public services. It also requires active cooperation with the public and good oversight to ensure taxpayer compliance with their obligations

Implementing an efficient and effective vehicle tax payment system can help increase regional tax revenues, which in turn can be used to support development and provide better public services for the community.

## 5. CLOSING

### 5.1 Conclusion

The motor vehicle tax payment system applied at the Takalar Samsat Office is divided into 2, namely the Stationary Service System where Motor Vehicle Taxpayers come directly to the Samsat office to pay their motor vehicle tax and also the Mobile Samsat Service system which is an annual STNK validation service, PKB payments using the pick-up method, namely by visiting the vehicle owner who is far from Samsat services

The motor vehicle tax payment system at the Takalar Samsat office is effective with the existence of stages or counters that will be passed to pay Motor Vehicle Tax so that the payment of Motor Vehicle Tax is systematic so that it can be implemented successfully and can show that this service is effective and can be done. helps in increasing regional tax revenues which can be seen from the target of realizing tax revenues reaching 100%.

### 5.2. Suggestion

It is hoped that regional Samsat employees will be more active in providing counseling or guidance to taxpayers regarding the importance of paying taxes, as well as the motor vehicle tax payment mechanism implemented at the Takalar Samsat office so that the objectives of the Takalar Samsat office can be achieved.

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