

Increasing the Realization of Motor Vehicle Tax Revenue in Tangerang Regency through Service Innovation

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Abstract. The implementation of regional autonomy, which focuses on districts, begins with the transfer of several authorities from the central government to the relevant local government. The most important source of financing is the source of financing known as PAD (Regional Original Revenue). PAD is a legal regional income that is managed by the region to support the implementation of regional autonomy. The higher the role of PAD in regional income is a reflection of the success of efforts or the level of regional ability to finance governance and development. One type of tax that has the potential to increase along with technological advances and the standard of secondary to primary needs is Motor Vehicle Tax. Based on Law Number 28 Year 2009, Motor Vehicle Tax is a tax on ownership and/or control of motorized vehicles. Various innovations have been made by the Office of the Regional Revenue Service Technical Implementation Unit (UPTD) of the Banten Province Regional Revenue Agency (Bapenda) or the Kelapa Dua One-Stop Single Administration System (Samsat), Tangerang Regency, to achieve regional revenue targets through tax collection. The revenue achievement of UPTD PPD Kelapa Dua has had a positive impact on Banten's Regional Budget (APBD) in supporting Banten Province's regional development.

Keywords: Innovation, Tax, Motor Vehicle Tax

1 Introduction

In the implementation of regional autonomy, the transfer of power from the central government to local governments is one of the concrete forms of decentralization. One of the implementations is the government policy in Law No. 28/2009 on Regional Taxes and Levies. District/City governments have been authorized by the central government to manage their own local households through the Regional Autonomy system. Local governments try to meet the costs for service needs and programs that have been determined in the Regional Budget (APBD) with Regional Original Revenue (PAD). One of these local revenues can come from local taxes.

Motor Vehicle Tax (PKB) is one of the local taxes that has a significant impact on local revenue. The role of the community must be the main one in providing an increase in this regional income through taxes. Local taxes are contributions made by individuals or entities to

the region without direct rewards that can be imposed and used to finance the implementation of local government.

Motor Vehicle Tax (PKB) is the most ideal source of revenue in order to increase Regional Original Revenue (PAD) in Banten Province. According to data from the Central Bureau of Statistics, the following is the number of vehicles in Banten Province:

Table 1. The Number of Vehicles in Banten Province

No	Vehicle Type	Number of Vehicle
1	Sedan	65.197
2	Minibus	664.286
3	Microbus	5.646
4	Bus	2.505
5	Pickup	107.096
6	Light Truck	58.335
7	Truck	17.328
8	Alat Berat	67
9	Sepeda motor roda dua	4.393.788
10	Sepeda motor roda tiga	17.510
11	Mobil roda tiga	13
	Total	5.331.771

Source: BPS, 2021

Based on the data in the table above, motorized vehicles in Banten Province are dominated by two-wheeled motorcycles with a total of 4,393,788 vehicles. This makes a considerable difference between two-wheeled motorcycle vehicles and other vehicles. Supposedly with a large number of vehicles, local revenue from Motor Vehicle Tax (PKB) will increase significantly. However, in reality, the motor vehicle tax still cannot be absorbed as a whole. There are still many motor vehicle tax arrears found. In general, the description of tax arrears is taxes that have not been paid at the time of imposition of fines. The problem of arrears in motor vehicle tax is caused by taxpayers who have not paid at the due date, this results in less than optimal receipt of local revenue. Pada tingkat kecamatan di Kabupaten Tangerang, yaitu kecamatan kelapa dua terdapat juga tunggakan pajak kendaraan bermotor yang dirincikan sebagai berikut:

Table 2. Number of Motor Vehicle Tax Arrears in UPTD Kelapa Dua in 2021

No	Type	Total Arrears
1	Pribadi	Rp124.959.185.900
2	Dinas	Rp136.628.100
3	Umum	Rp5.009.350.550
	Total	Rp130.105.164.550

Source: UPTD Kelapa Dua. 2021

According to the data in the table above, the total amount of motor vehicle tax arrears in Kelapa Dua Sub-district is Rp130,105,164,550. This is a fairly large number that should be able to add quite a lot of local revenue. The arrears are also dominated by privately owned vehicles amounting to IDR 124,959,185,900.

Therefore, arrears from each sub-district are very influential in local tax revenue to local revenue. Of course, there needs to be innovation in the UPTD Kelapa Dua in order to increase Banten Regency's Regional Original Revenue.

2 Research Methodology

The research method used in this research is descriptive qualitative research. The use of qualitative descriptive methods is intended to make a description, description, painting systematically, factually and accurately about an object, a set of current conditions and the relationship between the phenomena being investigated. So that by using qualitative research we can analyze comprehensively and in depth about the performance of the PUPR Office of Banten Province in managing roads and bridges. To get data that suits the research needs, the author must go through a process called data collection. In this study, the data collection technique carried out by the author was through interviews with the technique of determining informants using purposive techniques. In this study, the authors also conducted a documentation study by reading, studying, and analyzing various regulations and documents related to the research conducted.

3 Result and Discussion

Based on the data obtained, various innovations have been carried out by the Technical Implementation Unit (UPTD) of the Banten Province Regional Revenue Agency (Bapenda) or the Kelapa Dua One-Stop Administration System Service Office (Samsat), Tangerang Regency to achieve the regional revenue target through tax collection. The results of this innovation exceeded the predetermined revenue target of Rp467.4 billion from the budget of Rp443.7 billion or 100.85%. The result of the Motorized Vehicle Tax (PKB) exceeding the target made a positive impact on the Regional Budget (APBD).

There are three innovations implemented by the UPTD Kelapa Dua, Tangerang Regency. These innovations are:

- a. Ball pick-up system.
The ball pickup system is present to increase taxpayer awareness in paying taxes on time by bringing tax payment services closer anywhere and anytime. This innovation opens tax booth services in shopping centers, public service malls, and mobile samsat cars and makes it easier for the public to pay taxes on time.
- b. Improving the quality of human resources of local tax collection service apparatus.
This innovation is needed because the human resources of the apparatus are the actors who work and carry out government functions. Therefore, competent resources are needed in terms of communication and service to the community.
- c. Increased synergy with work partners.
This innovation is needed because there is involvement of working partners in the implementation of motor vehicle tax payments, such as the involvement of PT Jasa Raharja and the Indonesian National Police.

In its realization, UPTD Kelapa Dua has various innovations that can increase Regional Original Revenue (PAD) through the realization of motor vehicle tax revenue. But in reality there are still many arrears, amounting to Rp130,105,164,550 which should also increase the amount of local revenue.

Based on data from the Banten Province Regional Revenue Agency (Bapenda), UPTD PPD Kelapa Dua has a motor vehicle tax revenue target set annually. The target and realization of PKB revenue at UPTD Kelapa Dua can be seen in the following table:

Table 3. Target and Realization of PKB Revenue at UPTD Kelapa Dua in 2020-2022

Years	Target (Rp)	Realization (Rp)	%
2020	342.555.700.000	377.263.797.700	109,81%
2021	386.945.000.000	409.863.269.300	105,92%
2022	463.525.000.000	476.937.461.400	102,89%

Source: Bapenda Banten Province Year 2022

From the table above, it can be seen that motor vehicle tax revenue at UPTD PPD Kelapa Dua has increased from year to year. The realization of the 2020 revenue target is 109.81% with a nominal value of IDR 377,263,797,700.00 from the target of IDR 342,555,700,000.00. In 2021, the realization of Motor Vehicle Tax revenue was 105.92% with a nominal value of Rp409,863,269,300.00 from the target of Rp386,945,000,000.00. In 2022 the realization achievement was 102.89% with a nominal value of Rp476,973,461,400.00 from the target of Rp463,525,000,000.00.

Based on the table above, it can be seen that the achievement of the revenue target at UPTD PPD Kelapa Dua always exceeds the predetermined target. However, the achievement of the motor vehicle tax revenue target is not matched by an increase in the realization of motor vehicle tax arrears. This can be seen in the table below:

Table 4. Development of the Number of Potential and Arrears of Motor Vehicle Tax UPTD PPD Kelapa Dua per Year (2020-2022)

Years	Potential		Arrears		%
	Unit	(Rp)	Unit	(Rp)	
2020	630.564	456.922.018.750	308.040	130.105.164.550	48,85
2021	624.288	478.602.651.900	299.150	133.367.057.700	47,91
2022	666.250	528.532.816.600	239.407	84.643.754.000	35,93

Source: Bapenda Banten Province, 2022.

The table above shows that UPTD PPD Kelapa Dua has a potential number of motorized vehicles in 2020 of 630,564 vehicle units with a nominal potential of Rp. 456,922,018,750.00 with 308,040 vehicle units in arrears with a nominal value of Rp. 130,105,164,550.00 or around 48.85%. For 2021, the potential vehicles owned by UPTD PPD Kelapa Dua are 624,288 vehicle units with a nominal value of Rp. 478,602,651,900.00 with a total arrears of 299,150 vehicle units with a nominal value of Rp. 133,367,057,700.00 with a percentage of 47.91% and until 2022 there are 666. 250 vehicle units, with a nominal value of Rp. 528,532,816,600.00 with a total arrears of 239,407 vehicle units with a nominal value of Rp. 84,643,754,000.00 or around 35.93%, both two-wheeled and four-wheeled where until December 2022 they have not paid motor vehicle tax.

Therefore, it is necessary to follow up on the UPTD Kelapa Dua in increasing motor vehicle tax revenue (PKB). One way is to make innovations that are appropriate and effective so that there is no need for many innovations to be carried out and make the budget more fragmented. Cooperation with existing partners such as the police and PT Jasa Raharja needs to be increased in effectiveness in order to achieve a higher target for Banten Province's local revenue.

4 Conclusion

The results of this study provide an analysis of increasing the realization of motor vehicle tax revenue through service innovation. In this study it was found that the realization of revenue was still not in accordance with the arrears of motor vehicle tax at UPTD Kelapa Dua, Serang Regency. Existing innovations are also still lacking to increase motor vehicle tax revenue. The existing targets and achievements each year are indeed achieved, but when compared to arrears it is still very far from being appropriate.

The problem is in planning and determining the target and achievement of motor vehicle tax revenue each year. If the planning is good, it will minimize the mismatch of revenue with arrears.

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