

## Motor Vehicle Tax Collection Potential and Fees for Returning the Name of Motor Vehicles in Belu Regency, Nusa Tenggara Timur

Heru Sudinta<sup>1</sup>, Dwikora Harjo<sup>2\*</sup>, Iwan Irwansyah<sup>3</sup>, Francky William Leonardo Lona<sup>4</sup>

Ilmu Administrasi Publik, Institut Ilmu Sosial dan Manajemen STIAMI

**ABSTRACT** : Regional Taxes in Indonesia consist of several types of tax objects, one of which is Motor Vehicle Tax (PKB) and Motor Vehicle Name Transfer Fee (BBNKB). There are still many obstacles that cause the realization of this type of tax revenue in certain years not to meet the targets set by the Government, including revenues in Belu Regency, East Nusa Tenggara. In 2017 PKB revenues reached 98.49% and BBNKB 98.03%, in 2018 PKB reached 101.10% and BBNKB 104.40%, in 2019 PKB only reached 76.56% and BBNKB 79.74%. On the other hand, the number of registered motorized vehicles has increased every year. This study was conducted to analyze the Potential for Collecting Motor Vehicle Taxes and Motor Vehicle Transfer Fees at the Atambua Samsat Joint Office, Belu Regency, East Nusa Tenggara Province from 2017 to 2019. Kenneth Davey's potential theory is used as a reference in this study, this theory says that to assessing the potential and performance of a type of levy requires the fulfillment of several dimensions, namely adequacy and elasticity, fairness, administrative capacity, political agreement, economic efficiency and suitability as a regional levy. The approach used in this research is a qualitative approach with a descriptive method. Collecting data in this study by conducting observations, documentation and interviews. The results of this study indicate that the Potential for Collecting PKB and BBNKB in 2019 did not reach the target due to several obstacles faced by the Atambua Samsat Joint Office, such as the lack of infrastructure, public awareness and knowledge about PKB and BBNKB which is still low.

**Keywords:** Motor Vehicle Taxes, Potential, Regional Taxes, Name Transfer Fees.

*Submitted : 10-08-2022 ; Revised : 19-08-2022 ; Accepted : 22-08-2022*

\*Corresponding Author : [dwikora.harjo@stiami.ac.id](mailto:dwikora.harjo@stiami.ac.id)

**PRELIMINARY**

Regional Taxes have several types of tax objects that exist and are closest to the community, one of which is the Motor Vehicle Tax (PKB) and the Transfer Fee for Motor Vehicles (BBNKB). This is because the growth of ownership and use of motorized vehicles in each region in Indonesia continues to increase every year. Judging from the willingness of people who prefer to use their private vehicles rather than using public transportation in carrying out their daily activities, and also the ownership of more than one vehicle so that the growth of motorized vehicles continues to increase.

**Table 1.** Targets and Realization of Motor Vehicle Tax Revenues and Motor Vehicle Transfer Fees from 2017 to 2019.

Year	PKB			BBNKB		
	Target	Realization	%	Target	Realization	%
2017	8.988.686.132	8.852.936.875	98,49%	12.595.214.00 0	12.347.493.20 0	98,03%
2018	10.356.662.282	10.468.106.41 1	101,10 %	12.932.444.66 7	13.505.614.25 0	104,40%
2019	15.313.620.404	11.724.032.31 6	76,56%	15.224.406.74 9	12.140.001.00 0	79,74%

Source: UPTD Regional Revenue of Belu Dwikora Harjo Regency, Francky W.L Lona (Analysis of Potential Collection of PKB and BBNKB).

Based on table I.1 above, it can be concluded that in 2017 the realization of PKB and BBNKB had not reached the target, namely PKB with a percentage of 98.49% and BBNKB 98.03%, but in 2018 PKB and BBNKB revenues exceeded the predetermined target. namely with a percentage of 101.10% and 104.40%, while in 2019 PKB and BBNKB receipts again did not meet the predetermined targets, namely PKB only reached 76.56% and BBNKB 79.74%. This is a challenge for the Belu Regency Regional Revenue UPTD Office to find a strategy so that it can continue to maintain and increase receipts of Motor Vehicle Taxes and Motor Vehicle Transfer Fees so that they always achieve the targets that have been set,

and continue to increase the potential of Regional Revenues. from the PKB and BBNKB sectors.

## **THEORETICAL BASIS**

### *Tax Administration*

Tax administration according to Bird and Oldman (Gatot Subroto, 2020:19) "tax administration reflects the society in which it operates and cannot realistically be expected to evolve much in advance of that society" which means that tax administration is a reflection of the surrounding community and does not can be expected to progress beyond society. This applies especially to self-assessment where taxpayers are expected not only to know or understand but also to be able and willing to carry out their tax obligations.

### *Local tax*

Dwikora Harjo (2019:16) states that "Local Tax is a tax determined by local governments based on regional regulations (Perda) and collected by local government officials to be allocated in the Regional Revenue Budget to be used to finance regional households". Regional taxes in Indonesia are currently also divided into two, namely: Types of provincial taxes consisting of: Motor Vehicle Tax, Motor Vehicle Transfer Fee, Motor Vehicle Fuel Tax, Surface Water Tax, and Cigarette Tax. District/city taxes consist of Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Non-Metal Mineral and Rock Tax, Parking Tax, Groundwater Tax, Swallow's Nest Tax, Rural and Urban Land and Building Tax , and Fees for Acquisition of Land and Building Rights (Damas Dwi Anggoro, 2017).

### *Potency*

According to Kenneth Davey (Tjip Ismail, 2018:161), in assessing potential several dimensions are needed, including adequacy and elasticity; justice; administrative feasibility/ability; political agreement; economic efficiency; and suitability as local levies. These criteria can also be seen as tax principles that can be used to determine which sources of revenue are suitable for the central government and suitable sources for local governments".

### *Vehicle tax*

The definition of Motor Vehicle Tax (PKB) according to Bustamar Ayza (2016: 93) is a tax levied by the provincial government on ownership and/or control of motorized vehicles.

### *Motor Vehicle Transfer Fee*

According to Siahaan (2010: 209), "Tax for Transfer of Names for Motor Vehicles (BBNKB) is a tax on the transfer of ownership of a motorized vehicle as a result of an agreement by two parties or unilateral actions or circumstances that occur due to sale and purchase, exchange, grant, inheritance, or income. into a business entity.

## **RESEARCH METHODS**

The research approach used in this research is to use a qualitative approach with a descriptive method. According to Denzin and Lincoln 1987 (Mamik, 2015:4), "a qualitative approach is research that uses a natural setting, with the intention of interpreting phenomena that occur by involving various existing methods". This type of research is descriptive research, namely research that seeks to describe current problem solving based on the data that has been obtained, it is hoped that researchers will be able to find, determine and analyze a particular problem. The type of qualitative descriptive research used in this study is intended to obtain information regarding the analysis of the potential for collection of motorized vehicle taxes and transfer fees for motorized vehicles in an effort to increase regional tax revenues at the Atambua Samsat Joint Office, Belu Regency. Data collection techniques used in this study are: (1) Observation Techniques According to Nasutiom (Sugiyono, 2014:309) states that "observation is the basis of all science.

Scientists can only work based on data, namely facts about the real world obtained through observation", (2) Documentation Techniques According to Guba and Lincoln (Mamik, 2015) "Documentation is any written material or film that is not prepared because there is a request from a researcher. ", In this documentation activity, the author will collect the documents needed to support the writing of this thesis, including data on the number of motorized vehicles and the target and realization of motor vehicle taxes. interviews with informants and supported by secondary data, namely collecting data from documentation and observations by making observations. (3) Interview Techniques In this study the authors also used unstructured interviews or open interviews where according to Esterberg (Sugiyono, 2014:318) stated that " an unstructured interview is an interview that free where the researcher does not use interview guidelines that have been arranged systematically and completely for data collection. The interview guide used is only an outline of the problems that will be asked.

## RESULTS AND DISCUSSION

### *Research Result*

In an effort to increase the potential for Motor Vehicle Taxes at the Atambua Joint Office of Belu Regency, the author uses Kenneth Davey's theory, which is generally classified into six dimensions, namely adequacy and elasticity, administrative capacity justice, political agreement, economic efficiency, and suitability as a local tax. This dimension relates to efforts to increase the potential for Motor Vehicle Taxes at the Atambua Samsat Joint Office in Belu Regency.

**Table 2.** Targets and Realization of Motor Vehicle Tax Revenue and Motor Vehicle Transfer Fees for 2017 to 2019

Year	PKB			BBNKB		
	Target	Realization	%	Target	Realization	%
2017	8.988.686.132	8.852.936.875	98,49%	12.595.214.00 0	12.347.493.20 0	98,03%
2018	10.356.662.282	10.468.106.41 1	101,10%	12.932.444.66 7	13.505.614.25 0	104,40%
2019	15.313.620.404	11.724.032.31 6	76,56%	15.224.406.74 9	12.140.001.00 0	79,74%

Source: UPTD. Regional Revenue of Belu Regency

## DISCUSSION

Discussion is the most important thing in a study, from the research results obtained, the authors describe the discussion as follows:

*Potential for Collecting Motor Vehicle Taxes and Transfer Fees for Motor Vehicles in an Effort to Increase Regional Tax Revenue.*

### *Sufficiency and Elasticity*

The first and most obvious requirement for the source of income is that the object of research must generate a large income in relation to all or part of the service costs to be incurred. However, the costs incurred tend to fluctuate and

are unstable due to various causes, for example, the increasing population and also rising high standards of living which demand higher standards of services provided. Thus, globally, regional development planning, especially in Belu Regency, must determine that public services must be improved and developed. This includes sources of revenue originating from the PKB and BBNKB sectors, which are expected to be sufficiently elastic in order to increase large revenues in response to pressures on demand for public spending.

This statement is in line with research conducted by Fitriani and Galuh in 2015 which examined the Effectiveness of Collecting Motor Vehicle Taxes at the Tax Service Office of the Province of the Special Capital Region of Greater Jakarta.

### *Justice*

The burden of government expenditure must be borne by all groups of society in accordance with the wealth and ability of each group. The principle of sharing this together is based on the principle of gotong royong, togetherness by upholding a sense of justice for all Indonesian people.

In the justice variable in this theory, especially the implementation of the collection of Motor Vehicle Taxes and Motor Vehicle Transfer Fees in Belu Regency, East Nusa Tenggara, it can be said to be fair if the imposition of higher taxes on Taxpayers who reside in areas with very, very adequate government services. Meanwhile, it would be unfair to impose heavier taxes while they only use government services that are still below standard. Therefore a progressive tax structure is very useful. This means that people who are in the lowest income group should bear a light tax burden or be exempt from taxes. However, such arrangements are easier to do in developed countries. In developing countries, where most of the people are in the low-income group, it is likely that the tax base of the upper-middle income group is relatively too small to cover all or part of public spending.

In the implementation of the collection of Motor Vehicle Taxes and Motor Vehicle Transfer Fees in Belu Regency, it has been carried out in accordance with the principle of justice referred to in the main theory of this research. Progressive tax is implemented mainly on the collection of Motor Vehicle Tax, namely Taxpayers who own more than one motor vehicle will be subject to a higher rate compared to Taxpayers who have only one motor vehicle.

This research is in line with research conducted by Irene Pontoh and colleagues in 2018 which examined the receipt of Motor Vehicle Taxes and Motor Vehicle Transfer Fees in increasing the Regional Original Income of North Sulawesi Province.

### *Administrative Capacity*

Sources of income for the Regions vary in the amount, integrity and satisfaction required in their administration. Administrative abilities in terms of expertise vary widely for various sources of acceptance. In many developing countries the majority of the population is more likely to be self-employed and earnings are difficult to estimate. The administrative costs of assessing and collecting taxes from communities with such characteristics tend to be very high, although the average income may be low.

From the research that has been carried out, it shows that the regulator of the Motor Vehicle Tax and Transfer Fee for Motor Vehicles in Belu Regency has made savings in carrying out its obligations, where this is done as an effort to meet the revenue target of Motor Vehicle Tax and Motor Vehicle Transfer Fees in Belu Regency. internally.

The results of this study are in line with research conducted by Mokoginta and Nani Chairani in 2015 which examined the effectiveness of the procedures for collecting Motor Vehicle Taxes and Motor Vehicle Transfer Fees in North Sulawesi Province.

### *Political Deal*

Political agreement is needed in imposing taxes, setting tariff structures, deciding who should pay and how they are to be taxed established, physically collect taxes, and impose sanctions on violators. Many people are more likely to not pay taxes when there is an opportunity to do so. Therefore, taxes are an obligation for all people with legal consequences for violators.

From the results of the study, it is known that the executor/collector of Motor Vehicle Tax and Motor Vehicle Transfer Fees in Belu Regency have made various efforts to provide awareness to the public of Motor Vehicle Taxpayers to carry out their tax obligations in accordance with applicable regulations. Efforts have been made, among others, by conducting massive socialization by collaborating with related institutions and organizations as well as associations.

This research is in line with research conducted by Nurul Karina and Novi Budiarso in 2016 which examined the effectiveness and contribution of Motor Vehicle Taxes to Gorontalo Province Original Revenue.

### *Economic Efficiency*

Taxation basically has two purposes, namely providing the public interest and influencing economic behavior. Taxes very clearly affect individuals in making a decision, for example Motor Vehicle Tax and Motor Vehicle Transfer Fees greatly affect reciprocity in the form of road construction or maintenance and other public services. People tend to want to pay taxes when they have

enjoyed or seen directly the developments carried out by the government in meeting public needs.

The results of this study indicate that taxpayers in Belu Regency actually do not object to paying Motor Vehicle Tax in accordance with applicable regulations. However, there is a stigma in their minds that the payments they make must be commensurate with the development enjoyment they receive. This stigma is one of the factors that makes it difficult to achieve the target that must be met by the Atambua Samsat Office of Belu Regency as the regulator of collecting public funds through the collection of Motor Vehicle Taxes and Motor Vehicle Transfer Fees in Belu Regency.

This research is in line with the research conducted by Kristina Aprilia and colleagues in 2019 which examined the implementation of the policy for the exemption of motorized vehicle tax administration witnesses and Motor Vehicle Transfer Fees in Kupang City.

### ***Compliance as Local Tax***

This relates to the issue of whether it is sufficient for local governments, which tax obligations must be paid, as well as possible variations in tax rate determination or tax assessment rules.

The collection of Motor Vehicle Tax and Motor Vehicle Transfer Fees in Belu Regency is in accordance with and meets the eligibility standards in terms of service to Taxpayers, so that according to the researcher, the Atambua Samsat Office in Belu Regency is eligible as a State representative to collect Regional Taxes in the form of Motor Vehicle Taxes and Customs Duty. Transfer of Motorized Vehicle Names in the Belu Regency area.

This research is in line with research conducted by Rahardjo and Juliantika Budi Tri in 2016 which examined the effectiveness and contribution of Motor Vehicle Tax and Motor Vehicle Transfer Fee in Bekasi City.

### ***Obstacles in the implementation of collection of Motor Vehicle Tax and Motor Vehicle Transfer Fees at the Atambua Samsat Joint Office in Belu Regency.***

Barriers are things that contribute to failure in achieving the targets of a policy. The potential for local tax revenues in Belu Regency from the Motor Vehicle Tax and Transfer Fees for Motor Vehicles is still very high, but in reality there are still many Motor Vehicle Taxpayers who do not understand the policies that have been determined by the government.

Based on the results of the analysis carried out by the authors, it is known that the obstacles faced by the Atambua Joint Office of Belu Regency and Taxpayers include: (a) Facilities and infrastructure to reach remote areas such as mobile Samsat is still very minimal, (b) Public awareness to be more obedient Taxes, especially PKB and BBNKB, are still very low, (c) Illegal sales of motorized

vehicles in the border areas of Indonesia and Timor Leste are still rampant to this day, (d) Lack of socialization regarding the fulfillment of tax obligations, especially Motor Vehicle Taxes and Customs Returns The intensity of the name of motorized vehicles to the public is still lacking and (e) the paying power of taxpayers, especially in remote areas, is still very low.

*Efforts made in an effort to increase the receipt of Motor Vehicle Tax and Motor Vehicle Transfer Fees at the Atambua Samsat Joint Office in Belu Regency.*

Based on the obstacles that occur, accordingly, the efforts that need to be made are as follows: (a) There is a need to improve infrastructure to reach people in remote villages, whether it is conducting tax socialization or collecting PKB and BBNKB, and taking action. explicitly for elements selling motorized vehicles illegally to the territory of Timor Leste, (b) Continuously urging the public as good citizens to be more obedient in paying taxes, especially PKB and BBNKB. The need for the Samsat to intensely carry out door to door activities at the homes of Motor Vehicle Taxpayers who are in arrears on their PKB. (c) The regulator, in this case the Regional Revenue Agency, should be more aggressive in conducting socialization to the public about the importance of paying the Motor Vehicle Tax and the Transfer Fee for Motor Vehicles.

## CONCLUSION

The conclusions that can be drawn from the discussion and analysis of this research are as follows:

1. The potential for local tax revenues from the Motor Vehicle Tax (PKB) and Motor Vehicle Transfer Fees (BBNKB) sector is still very large from year to year, as seen by the increasing number of registered motor vehicles in 2017-2019.
2. Obstacles that occur in exploring the potential for Motor Vehicle Taxes and Transfer Fees for Motorized Vehicles are:
  - a. Infrastructure facilities to reach remote areas such as mobile Samsat are still very minimal.
  - b. Public awareness to be more obedient to taxes, especially PKB and BBNKB is still very low, and also the illegal sale of motorized vehicles on the Indonesian border with Timor Leste is still happening today.
  - c. The lack of socialization about taxes to the public is still lacking and also the amount of income and income which is a separate obstacle for Motor Vehicle Taxpayers in fulfilling their obligations as Taxpayers.
3. Efforts that need to be made by the Samsat to overcome the existing obstacles are, by more often socializing to all Belu Regency people in the city and in remote villages about the importance of paying taxes, especially PKB and BBNKB.

## REFERENCE

- Anggoro, Damas Dwi. 2017. *Pajak Daerah Dan Retribusi Daerah*. Malang: UB Press
- Ayzha, Buztamar. 2016. *Hukum Pajak Indonesia*. Jakarta: PT. Fajar Interpretama Mandira.
- Congge, Umar. 2017. *Patologi Administrasi Negara*. Makassar: CV. Sah Media.
- Deniss Dineen, Lysa Ryan, Brian O Gallachoir. 2017. *Vehicle Tax Policies And New Passenger Car CO2 Performance In EU Member States*. Irlandia: University College Dublin.
- Fitriani, Galuh. 2015. Efektivitas Pemungutan Pajak Kendaraan Bermotor Dalam Rangka Meningkatkan Penerimaan Pajak Daerah Pada Dinas Pelayanan Pajak Provinsi DKI Jakarta (2010-2014). Jakarta: Universitas Darma Persada.
- Harjo, Dwikora. 2019. *Perpajakan Indonesia*. Jakarta: Mitra Wacana Media
- Irene F Pontoh, Ventje Ilat, Jesy Warongan. 2018. *Analisis Penerimaan Pajak Kendaraan Bermotor (PKB) dan Bea Balik Nama Kendaraan Bermotor (BBN-KB) dalam Peningkatan Pendapatan Asli Daerah Provinsi Sulawesi Utara*. Manado: Universitas: Sam Ratulangi.
- Ismail, Tjip. 2018. *Potret Pajak Daerah di Indonesia*. Jakarta: Prenada Media Group.
- Johannes Kester, Lance Noel Gerardo ,Zarazua De Rubens, Benjamin K. Sovacool. 2018. *Policy Mechanisms To Accelerate Electric Vehicle Adoption: A Qualitative Review From The Nordic Region*. Denmark: Aarhus University
- Jozef Gnap, Vladimir konecny, Ivana Simkova. 2016. *Impactn Of Fiscal Decentralization On Motor Vehicle Taxation In The Slovak Republic*. Slovak Republic: University Of Zilina.
- Lubis, Irwansyah. 2013. *Menggali Potensi Pajak Perusahaan Dan Bisnis Dengan Pelaksanaan Hukum*. Jakarta: PT. Elex Media Komputindo.
- Mamik. 2015. *Metodologi Penelitian*. Sidoarjo: Zifatama Publisher.

- Mokoginta, Nani Chairani. 2015. *Analisis efektifitas prosedur pemungutan Pajak Kendaraan Bermotor dan Bea Balik Nama Kendaraan Bermotor dalam peningkatan PAD Provinsi Sulawesi Utara*. Manado: Universitas Sam Ratulangi.
- Nurul Karina, Novi Budiarmo. 2016. *Analisis Efektivitas Dan Kontribusi Pajak Kendaraan Bermotor Terhadap Pendapatan Asli Daerah Provinsi Gorontalo*. Manado: Universitas : Sam Ratulangi.
- Papi, Kristina Aprilia. 2019. *Implementasi Kebijakan Pembebasan Sanksi Administrasi Pajak Kendaraan Bermotor dan Bea Balik Nama Kendaraan Bermotor Dalam Meningkatkan Pendapatan Pajak Daerah (Studi Kasus Pada Kantor Samsat Wilayah Kota Kupang)*. Bekasi: Institut STIAMI.
- Rahardjo, Juliantika Budi Tri. 2016. *Analisis Efektivitas dan Kontribusi Pajak Kendaraan Bermotor Dan Bea Balik Nama Kendaraan Bermotor Terhadap Pendapatan Asli Daerah Kota Bekasi Tahun 2010-2014*. Bekasi: Universitas Krisnadwipayana.
- Rahman, Mariati. 2017. *Ilmu Administrasi*. Makassar: CV. Sah Media
- Resmi, Siti. 2019. *Perpajakan Teori dan Kasus*, Edisi 11. Jakarta: Salemba Empat.
- Siahan, Pahala Marihot. 2016. *Pajak dan Retribusi Daerah*. Jakarta: PT. Raja Grafindo Persada
- Soemitro, Rochman. 2007. *Dasar-dasar Hukum Pajak dan Pajak Pendapatan*. Bandung: Eresco.
- Subroto, Gatot. 2020. *Pajak Dan Pendanaan Peradaban Indonesia*. Jakarta: PT. Elex Media Komputindo.
- Sugiyono. 2014. *Metode Penelitian Kombinasi (Mix Method)*. Bandung: Alfabeta.
- Syafiie, Inu Kencana. 2015. *Ilmu Administrasi*. Yogyakarta: Pustaka Pelaja
- Waluyo. 2011. *Perpajakan Indonesia*. Jakarta : Salemba Empat.

*Sudinta, Harjo, Irwansyah, Lona*

Yedikade, Dewa Elfrieza, David Adechandra Ashedica Pesudo. 2019. *Potensi dan Realisasi Pajak Kendaraan Bermotor Kabupaten Polewali Mandar*. Salatiga: Universitas Kristen Satya Wacana

