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Innovation in Motor Vehicle Tax Services at the Central Office of Local Revenue Management in the City of Cirebon

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A B S T R A C T

This study examines innovations in Motor Vehicle Tax services at the Cirebon City P3DW Office, encompassing digital methods such as E-Samsat and Sambara, as well as conventional methods such as Mobile Samsat. The study employed qualitative descriptive methods through observation, interviews, and documentation. The results indicate that service innovations have been quite successful, but still face challenges such as limited access to technology and a lack of public understanding of digital services. Socialization efforts have been conducted through various media, but need to be further enhanced to improve tax service efficiency and public awareness.

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INTRODUCTION

Indonesia is a country with a very large population and one of the highest population densities in the world. In the current era, the main issue facing Indonesia's development is public services. P3DW (Regional Revenue Management Center) is a government institution established to accelerate public services, particularly those related to motor vehicle taxes, and to ensure that taxpayers comply with their obligations.

The government plays a crucial role in ensuring that every citizen receives quality public services. This responsibility is outlined in Article 1 of Law No. 25 of 2009 on Public Services, which defines public services as a set of activities carried out to meet the needs of the community, in accordance with applicable laws and regulations, for every individual who is a citizen or resident, related to the provision of goods, services, or other forms of assistance. which states that public services encompass a series of activities aimed at fulfilling the needs of the community in accordance with applicable legal provisions, for every citizen or resident, related to goods, services, or other forms of service provided to them.

Motor Vehicle Tax is a tax imposed on the ownership or control of motor vehicles, in accordance with the provisions set forth in Law No. 28 of 2009. As one of the types of local taxes, this tax has significant potential to increase Local Government Revenue (LGR), in line with the development and changing needs of the community regarding motorized transportation (Defrian, Sururi, & Hasanah, 2021). Local government heads are urged to seriously enhance their financial revenue aspects to support their expenditures. As a result, innovations are being implemented to improve public services related to Motor Vehicle Tax revenue.

Innovation can be understood as "a new discovery or idea that has innovative characteristics, which in this case includes the application of innovation to products, methods, or facilities that have undergone significant improvements" (Dziallas & Blind, 2019). In the context of the public sector, innovation is now a necessity to ensure that services are more accessible, affordable, and equitable. (Zubaidah & Fitri Lubis, 2021).

The P3DW Office has implemented innovations aimed at improving the quality of services provided to the public. In line with the progress of the times, P3DW has developed its services by implementing conventional and digital systems, thereby making it easier for the public to make payments. In this context, P3DW has also developed public services, particularly those related to vehicle registration and taxation. The innovations implemented include the use of digital applications such as E-Samsat and Sambara. Additionally, there are conventional services known as Mobile One-Stop Administration Service (Samling). The following will explain the innovations in vehicle tax payment services.

E-Samsat (Mobile One-Stop Administration Service) is an innovation introduced by the West Java provincial government in 2014. The program aims to increase public awareness and compliance in paying motor vehicle taxes, thereby reducing late payments. With the services provided through E-Samsat, it will be easier for the public to fulfill their tax obligations.

The West Java Samsat Mobile Application, known as SAMBARA, is a digital innovation developed by BAPENDA West Java. The purpose of this application is to make it easier for the public to check vehicle taxes in the West Java region. Through this application, users can obtain information about motor vehicle taxes, both for motorcycles and cars, online. This app, available for download on the Play Store, provides various pieces of information related to Vehicle Taxes. There are several menus that allow users to access information about Vehicle Taxes. The public can also obtain information about the amount of tax that needs to be paid for motor vehicles. Additionally, the app provides information about the schedule of mobile Samsat offices and the addresses of Samsat offices.

Kiosks are an innovative service in the form of queuing machines designed to make it easier for the public to access information related to motor vehicle tax payments that must be settled. However, in the implementation of services using kiosk machines at P3DW Kota Cirebon, there are a number of shortcomings that have prevented the quality of service from meeting public expectations, as many members of the public are still unaware of this service.

Mobile Samsat is a service that provides vehicle registration certificate (STNK) validation and motor vehicle tax payment at public locations. These locations include the P3DW Office in Cirebon City, in front of the Kesambi Prison, Harjamukti Subdistrict, Jagasatru Subdistrict, and CSB Mall. The presence of this service is expected to enhance convenience for residents living far from the Samsat Office in their area. With this facility, residents can pay their vehicle taxes through the Mobile Samsat, eliminating the need to travel long distances to the Samsat Office.

The implementation of public service innovations in Motor Vehicle Tax has both positive and negative impacts. The positive impact of Motor Vehicle Tax service innovations is that it can minimize queues at the P3DW Office in Cirebon City. Additionally, this innovation has a positive impact on time and cost efficiency. It also has the potential to improve the quality of public services at the P3DW Office in Cirebon City.

The negative impact of the innovation in Motor Vehicle Tax services is a reduction in employment for P3DW Office staff in Cirebon City. This is due to the increasing pace of digital transformation. Additionally, many members of the public are still unfamiliar with digital platforms. This study aims to analyze how innovations implemented by the P3DW Office, both digital and conventional, are running optimally in accordance with the policies determined by the P3DW Office. It is hoped that the results of this study can provide deeper insight and understanding of innovations in motor vehicle tax services. However, in the current developments, there are still issues related to this matter.

In this study, researchers identified several issues in the field related to the digital and conventional motor vehicle tax payment mechanisms provided by the P3DW Office to the public. Many people are still unaware of the innovations that have been implemented, and there are limitations for people who do not have access to or skills in using technology. Not all people have the same understanding of digital-based innovations. Therefore, it is important to analyze

the characteristics of the community first to determine the appropriate innovation to achieve the desired target. Additionally, there are difficulties with network instability. This issue acts as a barrier in the online service process, where when the network experiences disruptions, staff have no other option but to wait, as the server location being centralized is the primary cause. The approach used by the P3DW Office toward the community is to directly pick up the community or through the mobile Samsat service. This indicates that not all communities can easily use digital-based innovations. Meanwhile, conventional-based innovations do not face significant obstacles.

According to previous research findings summarized from the study (Ilham & Tua, 2016) entitled "Service Innovation in Motor Vehicle Tax Administration at the Bukittinggi City Samsat UPTD." The study showed differences in the results of the variables used. The same theory was used, namely Everett M Rogers' theory (2003), with the same indicators: relative advantage, compatibility, complexity, trialability, and observability. However, the research locations were different, with our research conducted at the P3DW Office in Cirebon City, while the previous research was conducted at the UPTD Samsat Office in Bukittinggi City.

LITERATURE REVIEW

Innovation

Innovation can generally be understood as a creative idea applied to address various existing challenges, or as a process that involves the adoption and implementation of new approaches to achieve desired results and/or complete a task. (Devaranti, Murodi, & Machrunnisa, 2023) Innovation in the public service sector can be understood as an achievement aimed at improving effectiveness, efficiency, and accountability in the delivery of services to the public. This achievement is attained through the application of new approaches, methods, or tools that are appropriate to the existing social context. From this perspective, innovation in public services should not only be viewed as an effort to reduce process costs but also as an effort to understand and adapt regulations to local conditions. (Suwarno, 2007)

Previous research conducted by (Mustofa & Niswah, 2017) entitled "Innovation in Motor Vehicle Tax Payment Services through the Mini Samsat (SAMIN) Service at the Bojonegoro Regency Joint Samsat Office" The results of this study describe the innovations and challenges faced in implementing the motor vehicle tax payment system through the Samsat Mini (SAMIN) service at the Joint Samsat Office in Bojonegoro Regency. During the observation, the researchers found problems in implementing transactions using the Samsat Mini service, namely a lack of socialization from the Samsat office and internet connection issues.

The research conducted by Shivanka Devaranti, H. Ahmad Murodi, and Machrunnisa, entitled "Innovation in Motor Vehicle Tax Services through the Signal Application (National Digital Samsat) at the UPTD Samsat Office in Balaraja, Tangerang Regency," describes the ease of use of the Signal application for the public. However, the low level of public awareness regarding the obligation to pay taxes, lack of knowledge about the ease offered by the SIGNAL

application in the tax payment process, and limited internet access often hinder the use of the SIGNAL application. (Devaranti et al., 2023)

Public Services

Public services can be defined as efforts to meet the needs of the community carried out by government agencies, both at the regional and central levels. Fundamentally, the government functions as an agent of development that aims to meet the basic needs of the community. These public services are implemented to respond to various community needs in various aspects of life, including health, population administration, education, and others (Permana & Hardiawan, 2018).

The research we obtained through an article related to public services conducted by (Suwastiti, Larasati, Sudarso, & Djumiarti, 2017) entitled "Public Service Innovation at the Tegal City Samsat Office." This study aims to analyze and identify the factors that contribute as drivers or barriers to innovation in public services at the Tegal Samsat Office. The research reveals that public services have a significant impact, particularly regarding the benefits obtained. One of the advantages of implementing public services through the online Samsat system is the convenience it offers to taxpayers in paying vehicle taxes. Additionally, there has been an improvement in the performance of Samsat staff. However, the benefits of the online Samsat system have not yet been fully felt by the general public, as many individuals are still unaware of the online Samsat innovation at the Tegal City Samsat Office.

Motor Vehicle Tax

Motor Vehicle Tax is one of the categories of local taxes collected by the West Java Provincial Government. Of the total Motor Vehicle Tax revenue, 70% is allocated to the West Java Provincial Government and 30% to the Cirebon City Government (Sulaeman, Permana, & Hidayat, 2022). As the population grows, the revenue generated by the state and local governments from the tax sector also experiences significant increases. Motor Vehicle Tax has become one of the most important sources of revenue for local governments. Therefore, it is crucial to optimize revenue from Motor Vehicle Tax through various strategies that can enhance income in this sector. However, not all motor vehicle owners contribute to increased local revenue unless supported by awareness and compliance in paying taxes. When the public is aware, tax payments will be made voluntarily, not out of compulsion (Lindawati & Windi Ardiati, 2017).

According to previous research findings conducted by (Ni Komang Ayu Juliantari, I Made Sudiartana, 2021) "The Influence of Taxpayer Awareness, Service Quality, Moral Obligation, Tax Sanctions, and Tax Socialization on Taxpayer Compliance in Paying Motor Vehicle Taxes at the Gianyar Samsat Office." The results of this study indicate that tax awareness campaigns regarding motor vehicle taxes have a positive impact on the community at the Gianyar Samsat Office. Tax socialization is a method used by the Government or the Directorate General of Taxes to convey information related to taxation. Through the socialization activities conducted, taxpayers gain a deeper

understanding of various aspects of tax payment, including procedures and details of tax obligations. With the increased frequency of information received by the community, it is hoped that this will gradually change the community's perception of Motor Vehicle Tax for the better.

Service Optimization

Service optimization is a strategic measure aimed at improving public administration systems. This initiative is expected to improve effectiveness, efficiency, and public satisfaction. Optimal services should be based on the principles of speed, accessibility, and ease of access for the public (Nugroho, 2020).

The research we obtained through an article related to Service Optimization conducted by (Mauliyah & Bahtia, 2025) "Optimization of Motor Vehicle Tax Services through Motor Vehicle Amnesty at Samsat Surabaya Barat". The results of this study show that motor vehicle services at Samsat Surabaya Barat have undergone significant development. However, there are still several challenges that need to be addressed, such as long queues and limited facilities. One proposed solution is the implementation of digital technology in the service system, including the introduction of an online queueing system and digital tax payment options. This innovation has the potential not only to reduce waiting times but also to enhance the satisfaction of the public using this service. Given the continuously increasing number of vehicles, it is crucial to continue optimizing the service system to meet public needs more efficiently.

METHODOLOGY

The method used in this study is a descriptive qualitative approach. This approach aims to provide an in-depth understanding of a particular phenomenon. The focus of the descriptive qualitative approach is to answer research questions related to who, what, where, and how an event or experience occurs, thereby enabling a more detailed analysis to identify patterns that emerge in the event. (Sugiyono, 2018).

The data collection techniques used by researchers in this study included interviews, observation, and documentation collection. Key informants: Head of the Data Collection and Determination Section of P3DW Cirebon City, and informants: Taxpayers. This study uses Everett M. Rogers' (2003) Characteristics Theory, which consists of Relative Advantage, Compatibility, Complexity, Trialability, and Observability.

RESEARCH RESULTS

The P3DW Office of Cirebon City serves as a technical implementation unit under the supervision of the Regional Revenue Agency of West Java Province. Its establishment is regulated by Regional Regulation No. 6 of 2016 of West Java Province, which governs the formation and structure of regional apparatus, as well as Governor Regulation No. 22 of 2022 of West Java Province, which governs the position and composition of regional apparatus within the province of West Java.

The collection of motor vehicle taxes is carried out by the P3DW Office of Cirebon City. After that, the collected taxes will be deposited into the West Java Provincial Treasury through Bank Jawa Barat (BJB). The allocation or distribution of these funds follows West Java Governor Regulation No. 32 of 2017 concerning Guidelines for the Distribution of Local Tax Revenue Sharing Funds to District/City Governments, whereby 70% of the funds will be transferred to West Java Province and 30% will be transferred to the districts/cities.

Table 1. Recapitulation of Motor Vehicle Tax Revenue Through Conventional and Digital Processes at the P3DW Office in Cirebon City for 2021-2024

No.	YEAR	MOTOR VEHICLE TAX ACCEPTANCE (IDR)	
		CONVENTIONAL	DIGITAL
1	2021	89.821.443.300	22.534.811.600
2	2022	94.853.626.800	23.903.016.700
3	2023	94.636.585.400	25.933.268.500
4	2024	95.645.657.400	29.665.224.900

Source: P3DW Office in Cirebon City in 2025

Based on the table above, it shows that there has been an increase in Motor Vehicle Tax revenue from year to year, both through digital-based service innovations and conventional methods. However, the number of conventional P3DW office service users is higher than those using digital-based innovations. Although digital-based Motor Vehicle Tax payments offer convenience, flexibility, transparency, and efficiency, the public should be more inclined to choose digital tax payment methods. However, based on the data in the table above, this is contrary to the digital innovations provided by the P3DW office, as many people still choose to use conventional tax payment services at the P3DW office.

Figure 1. Conventional Service Innovation (Mobile Samsat)

Figure 2. Innovation in Motor Vehicle Tax Payment Mechanisms

Rapid advances in technology and information have encouraged public service providers to continue innovating to meet the needs of the community. Innovation in motor vehicle tax services at the P3DW Office in Cirebon City is one example of the government's commitment to improving the quality of public services.

One of the innovations implemented by the P3DW Office in Cirebon City is a motor vehicle tax payment system that combines digital and conventional methods. This innovative step was taken to address various issues, such as illegal fees, long queues, the presence of intermediaries, and the lack of awareness and willingness among the public to fulfill their obligation to pay Motor Vehicle Tax. The digital payment system for Motor Vehicle Tax includes E-Samsat and Sambara.

Based on the results of this study, the theory of innovation diffusion proposed by Rogers (2003) was used to comprehensively analyze the innovation process. This innovation was measured using several indicators, namely :

Relative Advantage

According to Rogers (2003:229), relative advantage can be defined as the extent to which an innovation has an advantage over the concept it replaces. In this case, the relative advantage dimension encompasses various benefits that can be felt through the application of the innovation. Digital and conventional innovations show more significant advantages compared to existing payment systems.

Based on the results of the study, the benefits gained from innovations in motor vehicle tax services using digital technology have proven to be effective. This can be seen from the payment system that allows users to make transactions directly through the application, without the need for an intermediary. Thus, this process not only saves time, but also makes it easier for users to make payments anytime and anywhere. However, the benefits of the digital system have not been fully felt by the community, especially in the city of Cirebon. This is due to the

fact that many individuals still prefer conventional methods for paying motor vehicle taxes, resulting in the digital system not yet reaching its optimal level of use. While some taxpayers have switched to the digital system, there are still taxpayers who do not fully understand how to use it.

Compatibility

According to Rogers (2003:240), compatibility refers to the extent to which an innovation is seen as consistent with previous experiences and established principles, all of which are interrelated. Compatibility provides solutions to problems that need to be overcome. Therefore, it accelerates the process of adaptation and understanding of the innovation.

Based on research, it has been shown that innovations in motor vehicle tax services are in line with established standard operating procedures. Our findings indicate that the implementation of innovations, both digital and conventional, has received a positive response from the public. This response is a result of the convenience provided to the public in managing their vehicle taxes from home through the E-Samsat and Sambara applications.

In addition, conventional service innovations have proven to be effective in facilitating communities that are located far from P3DW offices. This is evident in the fact that people prefer mobile Samsat offices to P3DW offices. With Samling, people can pay their annual taxes more easily. Furthermore, another advantage worth mentioning is the reduction in long queues and waiting times at the counters, resulting in greater satisfaction as they no longer need to spend a significant amount of time paying taxes.

Complexity

According to Rogers (2003:257), complexity can be seen as an important factor in assessing the extent of understanding of the implemented innovation. A higher level of complexity will increase the challenges in understanding and utilizing the innovation. Meanwhile, if the innovation can be understood well, it will be easier to accept.

Based on the results of research on the complexity of innovation in digital-based Motor Vehicle Tax services, there are still many people who lack knowledge about the E-Samsat and Sambara applications. This is due to the many limitations faced by people who do not have access to or skills in using technology. One such area is Cangkol, Lemahwungkuk District.

However, there are also problems reported by informants from the data collection and determination section of the P3DW Office, who experience difficulties related to network instability. This problem hinders the online service process, where when the network experiences disruptions, employees have no other option but to wait, because the location of the server in the center is the main cause. As a result, when network issues arise, P3DW faces difficulties in promptly identifying the problem, which is due to the large volume of data received online.

Trialability

According to Rogers (2003:258), there is an opportunity to explore how far new ideas or concepts can be tested in a short period of time. Digital and conventional innovation services have been tested by the P3DW office as the main party, and coordination has been carried out with P3DW employees for the testing process. Thus, before digital and conventional innovations are used by taxpayers, the P3DW office has understood the mechanisms of their use, as well as the quality and shortcomings of these innovations.

Based on research, it has been shown that the possibility of trying innovations in motor vehicle tax services at the P3DW Office has been socialized to increase public awareness of digital and conventional motor vehicle tax service innovations through massive socialization, print media, electronic media, and radio. However, many taxpayers are still unaware of the outreach efforts conducted by the P3DW Office in Cirebon City regarding digital-based motor vehicle tax services, resulting in very low public response rates.

Meanwhile, conventional-based innovations have been successfully implemented. This is evident from the community's awareness of the mobile Samsat offices located at Kesambi Prison, Harjamukti Subdistrict, CSB Mall, Jagasatru Market, and the P3DW Office.

Observability

According to Rogers (2003:258), ease of understanding is a step in an innovation that can be easily recognized by potential users of that innovation. Innovations must be visible in the way they are implemented and able to provide better services than before.

Research has shown that the ease of observing innovations in motor vehicle tax services is already appropriate. The public has become aware of innovations in motor vehicle tax services that combine digital and conventional methods. Therefore, this statement aligns with the public service standards established in Government Regulation of the Republic of Indonesia No. 96 of 2012. Public service standards serve as guidelines for service delivery and as a commitment and responsibility of service providers to the public. The purpose of these standards is to ensure high-quality, efficient, accessible, achievable, and measurable services.

Supporting and Hindering Factors in Motor Vehicle Tax Service Innovation
Supporting Factors

The factors driving innovation in digital services include the ability of the public to pay taxes online from home, without having to visit the P3DW office, as this saves time and money by reducing long queues and waiting times at the counter. Meanwhile, the supporting factor for conventional service innovation (Mobile Samsat) is that it helps people who live far from the P3DW Office, as this service is available in various locations and has a flexible schedule, making it easier for people to access. In addition, Mobile Samsat also provides convenience for those who do not have internet access.

Hindering Factors

There are various issues hindering the implementation of digital innovations in vehicle tax payment services at the P3DW Office in Cirebon City. One of these issues is that many people still do not fully understand or are unaware of the E-Samsat and Sambara applications. There are also limitations for those without access to or skills in using technology, and this is because many prefer conventional methods, facing difficulties related to network instability. This issue acts as a barrier in the online service process, as when the network experiences disruptions, staff have no other option but to wait, since the server location being centralized is the primary cause. This hinders the innovation process in digital services.

Efforts

To address issues in the innovation process of public service at the P3DW Office in Cirebon City, several efforts have been made. According to information provided by Mr. Nanang Sulaeman, who serves as the Head of the Data Collection and Determination Section at P3DW, extensive outreach activities have been conducted through print media, electronic media, and radio. Additionally, direct outreach sessions were held in 5 sub-districts and 32 neighborhoods across Cirebon City. The purpose of this outreach is to inform the public about the innovation in motor vehicle tax services and to educate them on how to download and pay through the e-samsat and sambara applications. The P3DW Office has conducted outreach to the public, youth groups, village heads, and others.

CONCLUSIONS AND RECOMMENDATIONS

Based on the research findings and discussions outlined above regarding innovations in motor vehicle tax services at the P3DW Office in Cirebon City, it can be concluded that although digital and conventional innovations have provided significant benefits, there are still issues in terms of public understanding and use of technology, particularly in terms of access and skills in using digital innovations. Digital innovations such as E-Samsat, Sambara, and Kiosk offer convenience and time efficiency, but their use is not yet optimal due to limited access to technology. On the other hand, conventional innovations, such as Samsat Keliling, are more easily accepted by the public. However, issues related to network connectivity and the lack of public awareness regarding the socialization efforts conducted by the P3DW Office on digital innovations continue to hinder the achievement of optimal results. Therefore, there is a need to enhance outreach efforts and simplify the use of digital innovations to improve the efficiency of motor vehicle tax services.

ADVANCED RESEARCH

Given the limitations identified in this study, several recommendations are available for further study. First, future research should explore in more depth the social and demographic factors that influence public acceptance of

digital innovation, such as education level, age, and digital literacy. This approach could help formulate more targeted outreach strategies.

Second, further studies could also expand their focus to evaluate the effectiveness of each digital platform (E-Samsat, Sambara, and Kiosk) from a user perspective, including user satisfaction, ease of use, and the public's level of trust in digital data security.

Third, given the importance of infrastructure, future studies should consider technology and network connectivity as critical variables, as well as identify technical barriers faced by officers and the public in using digital services.

Furthermore, a qualitative or mixed methods research approach would provide a more in-depth understanding of public perceptions of motor vehicle tax service innovations. Research could also be conducted in other regions or provinces to obtain a more comprehensive picture and compare the effectiveness of service innovation strategies geographically.

With broader and more in-depth follow-up studies, it is hoped that innovations in motor vehicle tax services can continue to be improved and be accessed equally by all levels of society.

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