

Conference

Motor Vehicle Tax Contribution to Regional Original Income in Banten Province

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Abstract. This study aimed to investigate the contribution of motor vehicle tax to regional original income (PAD) in Banten Province. Income is an important element in the implementation of development activities. In each region, development activities have been increasing from year to year and this is associated with large costs, which therefore encourages an increase in PAD. One of the sources of PAD is motor vehicle tax, which is one of the local tax forms regulated by Law no. 28 of 2009 concerning regional taxes and levies chapter II, part one, article 2. This law designates that regional taxes are the authority of the province and consist of 1. motorized vehicle transfer fees, 2. motorized vehicle taxes, 3. surface water tax, 4. motor vehicle fuel tax, and 5. cigarette tax. Out of these five types of regional taxes, the motor vehicle tax is the most dominant contributor to regional income each year in Banten Province.

Keywords: motor vehicle tax, regional original income, regional tax

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Published 15 March 2022

Publishing services provided by Knowledge E

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Selection and Peer-review under the responsibility of the IAPA Conference Committee.

1. Introduction

As Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution, Chapter II part one article 2, that Regional Taxes which are the authority of the province consist of:

1. Tax on Transfer of New Vehicle Names (BBNKB)
2. Motor Vehicle Tax (PKB)
3. Surface Water Tax
4. Vehicle Fuel Tax (PBBKB)
5. Cigarette Tax

The regional taxes referred to in Article 2 above are taxes which are managed by the Province either directly or indirectly and share the results with the Regency/City following the provisions of the applicable legislation as regulated in Law no. 28 of 2009, Chapter III Provincial Tax Revenue Sharing Article 94.

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From the Regional Taxes, which are the authority of the province above, it is a source of Regional Original Income (PAD) to finance the implementation of regional autonomy following the potential of the region and is one of the keys to the implementation and success of regional development activity, because the availability of costs (Revenue) is a very important thing. In planning a program of activities both in the form of Physical and Non-Physical, in addition to that, local revenue also reflects the independence of a region so that it affects the assessment of the formation or survival of an area, the greater the ratio of regional original income, the greater the value of independence to ability. regional finance, which means that the greater the local revenue (PAD) of a region, the lower the level of dependence of the region on the central government. This of course will have a positive impact on development activities programs and improve community welfare which will also have an impact on economic growth and the quality of community resources in the area, because they can finance independently. MOTOR VEHICLE TAX is one of the tax sectors that are the mainstay of income, of course, the potential of the sector must be optimized so that optimization of regional income will be achieved as the backbone in the implementation of development activities and community welfare programs. Where the availability of costs with the development program must run perpendicular to the Regional Original Income (Income) for the availability of costs/funds with the development program (expenditure) is a logical relationship that cannot be separated, Regional Original Income (PAD) is the income obtained by the Region which collected based on Regional Regulations following statutory regulations. (Article 1 point 18 of Law 33/2004). The greater the original regional income should have an impact on the structure of the Regional Revenue and Expenditure Budget (APBD). The APBD itself is the annual financial plan of the Regional Government which is discussed and approved jointly by the Regional Government and the Regional People's Representative Council and is stipulated by a Regional Regulation (Article 1 point 17 of Law 33/2004).

To carry out its Duties and Functions in the sector of receiving Provincial Taxes, the Regional Revenue Agency of Banten Province (Bapenda) has established a Technical Implementing Unit in the field of Tax services, namely UPTD PPD, especially Motor Vehicle Tax (PKB) or other taxes under the authority of the Province, as for The UPTD PPD in question can be seen in the following:

TABLE 1: List of Regional Technical Service Units PPD BAPENDA

No	UPTD PPD BAPENDA	KAB/KOTA
1.	Balaraja	Kab. Tangerang
2	Kelapa Dua	Kab. Tangerang
3.	Cikokol	Kota Tangerang
4.	Serpong	Kota Tangerang Selatan
5.	Ciledug	Kota Tangerang Selatan
6.	Ciputat	Kota Tangerang Selatan
7.	Serang	Kota Serang
8.	Cikande	Kab. Serang
9.	Pandeglang	Kab. Pandeglang
10.	Cilegon	Kota Cilegon
11.	Rangkasbitung	Kab. Lebak
12.	Malimping	Kab. Lebak

Source: Researcher data processing

From Table 1.1 above, it can be seen that all regencies/cities have UPTD PPD Bapenda offices, even in some regencies/cities there are more than one UPTD PPD Bapenda office or also known as SAMSAT more than one Samsat, this aims to get closer and facilitate services to the community according to the characteristics of the region and its people.

In optimizing Regional Original Revenue (PAD) the Regional Revenue Agency of Banten Province carried out various innovations in collaboration with the Police and Jasa Raharja because the Samat Element consisted of Bapenda, Police and Jasa Raharja so that without coordination and cooperation between these three elements services would not be able to be carried out. One form of innovation from the aspect of revenue optimization is the intensification of Regional Taxes, which is described through the following programs:

1. Policies in the field of taxation:

- Free of administrative sanctions/fines of Motor Vehicle Tax;
- Free Transfer of Name of Second Motor Vehicle
- Free Progressive Rates
- Payment via E-Samsat

2. Local Tax Intensification Program

- Socialization and Dissemination of Regional Taxes

- Motor Vehicle Raid
- Mobile Samsat
- Collection of Arrears
- Door to door billing

The programs mentioned above are set out in the activities of the DPA of the Regional Revenue Agency of Banten Province, while in general the rules or legislation that form the legal basis for the implementation of the collection of Motor Vehicle Tax (PKB) can be seen in Table 1.2 as follows:

TABLE 2: Invitation Legislation which is the legal basis for the implementation of the collection of motorized vehicle tax (PKB)

No	Legal basis
1.	Law Number 6 of 1983, Concerning General Provisions and Tax Procedures Law No. 19 of 1997 concerning Collection of Taxes by Forced Letters
2.	Law 23 of 2000 concerning the Establishment of Banten Province Law 28 of 2009 concerning Regional Taxes and Levies
3.	Law 23 of 2014 concerning Regional Government
4.	Government Regulation Number 69 of 2010 concerning Procedures for Granting and
5.	Utilization of Incentives for Collecting Regional Taxes and Levies
6.	Government Regulation Number 55 of 2016 concerning General Provisions and Procedures for Collecting Regional Taxes
7.	Presidential Regulation Number 5 of 2015 concerning the Implementation of One-Stop
8.	Administration of Motorized Vehicles
9.	Regional Regulation No. 1 of 2011 concerning local taxes Governor Regulation No. 81 of 2017 concerning procedures for resolving objections and
10.	local taxes
11.	Governor Regulation No. 11 of 2021 Regarding changes to the governor's regulation No. 59 the Year 2020
12.	Governor Regulation No. 12 of 2021 Concerning the implementation of regional regulations no. 1 of 2011 concerning regional taxes as amended by regional regulation no. 4 years 2019 DPA Banten Province APBD Activities

Source: Researcher data processing

For an overview of the target and realization of Banten Province Regional Revenue from year to year continues to increase, it can be seen from Table 1.3 below:

TABLE 3: Banten Province APBD for Fiscal Year 2015-2019

Description	2015	2016	2017	2018	2019
Pendapatan Daerah	7.642.073.284.037	8.474.950.571.339	9.880.132.671.847	10.477.855.594.717	11.699.894.624.576
Pendapatan Asli Daerah	5.069.785.469.217	5.330.075.846.314	5.780.852.942.226	6.296.107.366.717	7.206.341.657.655
Belanja Daerah	9.278.067.492.192	9.303.525.389.927	10.439.289.543.666	11.055.264.730.612	12.648.850.767.464
Belanja Tidak Langsung La	4.980.852.559.137	5.913.908.501.783	6.867.532.222.470	6.904.550.820.612	7.889.167.293.475
Belanja L Langsung La	4.297.214.933.055	3.389.616.888.144	3.571.757.321.196	4.150.713.910.000	4.759.683.473.989

Source: Banten Governor LKPJ 2015-2019 data (processed data)

From the table above, it can be seen that the revenue and expenditure budget from year to year has increased very significantly. With the tendency of increasing Regional Revenue or Regional Original Income, the Banten Provincial Government certainly has a significant impact on the Development Program and improving the social welfare of the community.

Banten Province is an area that has a high level of independence (60.4%) which continues to increase every year for autonomous and regional financing, this happens because of the ability of income from the high regional income sector following its potential, however, there is still a lot of potentials that can be optimized, especially from the Motor Vehicle Tax sector in the form of taxpayer arrears (WP) which of course if these taxpayers pay their obligations it will have a positive impact on the realization of regional original income, and will have an impact on a higher percentage of regional financial independence so that will further facilitate the development program of the Banten Province. Meanwhile, income from the motor vehicle tax sector for 2016 – 2020 can be seen in Table 1.4 below:

TABLE 4: Revenue from the Motor Vehicle Tax sector in 2016 – 2020

Uraian	2016 (Rp)	2017 (Rp)	2018 (Rp)	2019 (Rp)	2020 (Rp)
PKB	1.869.287/898.081	2.115.880.876.200	2.375.364.321.825	2.855.146.209.550	2.726.590.125.874
BBNKB	1.927.891.273.000	1.969.752.930.203	2.175.055.027.400	2.365.627.074.200	1.499.925.947.800
Jumlah	3.797.179.171.081	4.085633.806.403	4.550.419.349.225	5.220.773.283.750	4.226.516.073.674

Source: Bapenda Banten Province

From the table above, it can be seen that the realization of income from the type of motor vehicle tax (PKB) is the first contributor with the highest percentage of course to regional original income, and every year there is always a significant increase. From the table below, it can be seen that the potential for vehicles is very large, but motor vehicle tax arrears are also high.

TABLE 5: Data on Potential and Arrears of PKB Per UPTD PPD Bapenda Per Year 31 December 2019

No	Name of UPTD Region. PPD BAPENDA	Potential Unit	Arrears Unit	Percent (%)
1	Serang	255.317	114.615	44,89
2	Cikande	465.100	235.823	50,70
3	Cilegon	240.256	100.500	41,83
4	Rangkasbitung	209.952	99.147	47,22
5	Malingping	80.121	43.802	54,67
6	Pandeglang	244.601	128.567	52,56
7	Balaraja	892.436	428.214	47,98
POLDA BANTEN		2.387.783	43.802	54,67
1	Serpong	277.996	128.567	52,56
2	Ciputat	665.287	428.214	47,98
3	Cikokol	707.434	1.150.668	48,19
4	Ciledug	544.970	96.380	34,67
5	Kelapa Dua	647.537	252.392	37,94
Polda Metro Jaya		2.843.224	1.094.049	38,48
Jumlah		5.231.007	2.244.717	42,91

Source : Bapenda Banten Province, 2019

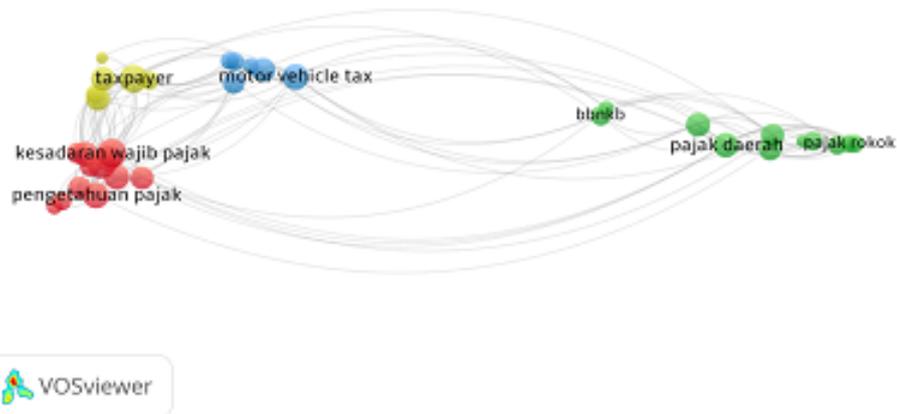


Figure 1: Previous Research Search Results With Keywords Vehicle Tax Published On Google Scholar During 2010-2020. (Source: Researcher Process, 2021).

Based on the results of previous research searches through Google Scholar, which was processed through Vosviewer. This dataset is processed with the keyword “Motor Vehicle Tax”, it was found that in the last 10 years, research related to motor vehicle tax collection is local revenue, tax payment, tax compliance, property taxes, energy

taxes, taxpayer compliance, tax law, Taxes, tax arrears, motor vehicle taxes, billing sections, Samsat, regional originals, and others, while those that explain motor vehicle taxes in Banten Province have not existed in the last 10 years. Based on the search results, it can be seen that no one has specifically examined the contribution of motor vehicle taxes to regional income in Banten Province.

When viewed in history, tax collection which has changed from time to time following the development of society and the state is carried out in the state as well as in the social and economic fields. In the beginning, the tax was a voluntary gift by the people to the king in maintaining the interests of the State, such as maintaining the security of the State against attacks from outside enemies, making roads for the public; financing government officials and so on (1).

Adriani gives the following definition Tax is a compulsory state contribution owed by the taxpayer to pay it according to regulations with no direct performance that can be appointed, which is useful, to finance general expenses incurred related to the task (2).

Tax according to Soemahamidjaja is a mandatory contribution in the form of money or goods collected by the authorities based on legal norms, to cover the cost of producing goods and collective services in achieving general welfare (3).

Meanwhile, according to Ismawan, tax is a contribution to the state treasury based on the law by not getting reciprocal services (contra-achievements) which can be directly shown and used to pay for general expenditures authorized (4). If the tax debt is not paid by the taxpayer (WP) within a certain period, the collection can be carried out violently such as through forced letters, confiscation, auctions, and hostages.

According to Guritno Mangkoesoebroto, the definition of tax is as follows. Tax is a levy that is the prerogative of the government, the levy is based on the law. The levy can be forced on the tax subject for that there is no direct remuneration shown for its use (5).

The tax has two functions as follows:

Functioning as a Budgeter, because taxes as one of the most important sources of revenue from the government finance government expenditures.

Functioning as Regulatory, because taxes function as a means of regulating community economic activities.

Furthermore, it can be seen that regional taxes, hereinafter referred to as taxes are mandatory contributions made by individuals or entities to regions without balanced direct compensation, which can be imposed based on applicable laws and regulations

which are used to finance the implementation of regional government and regional development.

In-Law Number 28 of 2009 concerning Regional Taxes and Regional Levies which explains that the types of Regency/City taxes consist of:

- a. Hotel Tax.
- b. Restaurant tax.
- c. Entertainment Tax.
- d. Advertisement tax.
- e. Street Lighting Tax.
- f. Tax on Non-Metal and Rock Minerals.
- g. Parking Tax
- h. Groundwater Tax.
- i. Rural and Urban Land and Building Tax.
- j. Fee for the Acquisition of Rights on Land and Buildings.

Meanwhile, it can be seen in Article 2 paragraph (4) of Law Number 28 the Year 2009 concerning Regional Taxes and Regional Levies explains that with regional regulations it is possible to determine the types of Regency/Municipal Taxes other than those stipulated in paragraph (2) that meet the following criteria:

- a) Taxes and not levies
- b) The object of the tax is located or is in the territory of the Regency/City concerned and has fairly low mobility and only serves the community in the area of the Regency/City concerned.
- c) The object and basis of tax imposition do not conflict with the public interest
- d) The object of the tax is not the object of the provincial tax and or the object of the central tax
- e) The potential is adequate
- f) Does not have a negative economic impact
- g) Paying attention to aspects of justice and community capacity and
- h) Maintaining environmental sustainability

2. Local Tax

Regional Tax is one of the original regional revenues which is expected to be a source of financing for the administration of government and regional development to advance the region, among others, a policy can be adopted that requires everyone to pay taxes following their obligations. Each region has the right to take care of its household (autonomous).

A regional tax is a tax levied by the region based on the tax regulations set by the region (through a regional regulation) for the benefit of local government household financing. The definition of tax according to Prof. Dr. Rochmat Soemitro, SH Tax is the people's contribution to the state treasury based on the law which (which can be enforced) without receiving a lead (contra-achievement) which can be shown directly and which is used to pay general expenses (6). Some tax elements:

- Contributions from the people to the state That is entitled to collect taxes only the state the contribution is in the form of money (not goods)
- Based on the law Taxes are collected based on or with the force of the law and its implementing rules.
- No reciprocal services or contra-achievements from the state that can be directly appointed. In tax payments, the government cannot show the existence of individual contra-achievements.
- Used to finance state households, namely expenditures that benefit the wider community.

3. Motor Vehicle Tax (PKB)

The definition of Motor Vehicle Tax is a tax imposed on ownership and/or control of motorized vehicles. Motorized vehicles are all vehicles used on land/on public roads for the transportation of people or goods, which are driven by motors that use fuel from petroleum or other fuels.

Motor Vehicle Objects and Subjects

It has been stated that the motor vehicle tax is one type of provincial tax. As a provincial regional tax, in essence, it cannot function if it does not have an object that can be taxed.

Based on Article 3 of Law no. 28 of 2009 concerning Regional Taxes and Levies

Article 3:

(1). The object of motorized vehicle tax is ownership and/or control of motorized vehicles.

(2). Included in the definition of motorized vehicles as referred to in paragraph (1) are wheeled motorized vehicles and their trailers, which are operated on all types of land roads and motorized vehicles operated on the water with a gross volume of GT 5 (five Gross Tonnage) to GT 7 (seven) Gross Tonnage).

(3). Exempted from the definition of motorized vehicles as referred to in paragraph (2) are:

- a. Train;
- b. Motorized vehicles that are solely used for state defense and security;
- c. Motorized vehicles owned and/or controlled by embassies, consulates, representatives of foreign countries on the principle of reciprocity, and international institutions that obtain tax exemption facilities from the government;
- d. Other Tax Objects stipulated in regional regulations.

Based on Article 4 of Law no. 28 of 2009 concerning Regional Taxes and Levies
Article 4:

(1). The subject of the Motor Vehicle Tax is an individual or entity that owns and/or controls a Motor Vehicle.

(2). Motorized Vehicle Taxpayer is an individual or entity that owns a Motorized Vehicle.

(3). In the case of corporate taxpayers, their tax obligations are represented by the management or proxy of the agency.

2. Methods

The research method used is qualitative with the type of research being case study research (case studies) and is descriptive. This approach was chosen because this study seeks to reveal in-depth the contribution of the Motor Vehicle Tax (PKB) to the original regional income in Banten Province. Strauss and Corbin in (7) explain the notion of qualitative is a type of research that produces findings that cannot be achieved by using statistical procedures or by other means of quantification, so this qualitative research can be used to examine people's lives, history, behavior, social movements or kinship relations (7).

The researcher uses a qualitative method with a descriptive approach because by using these methods and approaches, the authors can examine the perspectives of

participants who have authority, data, information, and linkages regarding the contribution of Motor Vehicle Tax (PKB) to local revenue in Banten Province., and can look at the existing phenomena and the data obtained and can be described thoroughly and accurately and in detail following the facts.

3. Results and Discussion

3.1. Motor Vehicle Tax Contribution to Regional Original Income

Realization of Original Regional Revenue from the regional tax sector in Banten Province is strongly influenced by Motor Vehicle Taxes as can be seen from table 3 and table 4, this is supported by a large number of potential vehicles, namely (Table 5) as many as 5,231,007 units which dominated by 4-wheeled vehicles (minibusses) and 2-wheeled vehicles, an increase in the number of vehicles will also increase the contribution of motor vehicle taxes to local revenue. Besides, local tax intensification and innovation programs in Banten Province are annually programmed taxes aimed at attracting interest and making it easier for the public to pay Motor Vehicle Taxes. to pay Motor Vehicle Tax through local tax intensification program, one of which is the collection of Motor Vehicle Tax arrears and supported by well-developed infrastructure and synergies between service providers related to regional taxes in Banten Province, from year to year the realization of revenue Regional taxes are always increasing so that the development program that is programmed goes well following the targets to be achieved and also increases the welfare of the community.

Economic conditions and people's purchasing power also affect the contribution of Regional Taxes to Regional Original Income such as in 2020 where the COVID-19 pandemic caused a decline in economic conditions led to a decrease in the realization of Regional Income.

3.2. Resistance

In optimizing revenue from the local tax sector, there is still a lot of potential from vehicles that can be explored this is because people do not carry out their obligations in paying taxes or do not take advantage of programs and facilities that have been provided by the Banten provincial government in this case through the Provincial Revenue Agency. Banten (Bapenda)

4. Conclusion

Based on the data and the results of the discussion that the contribution of motor vehicle taxes to regional original income is quite high and the income from this sector can still be increased again based on the potential data and the existing arrears are still quite high even though the intensification program and infrastructure suggestions are very good so that In the future, the original regional income of the Banten province will be even greater and the ratio of regional financial independence will also be higher

Suggestion.

To further optimize revenue from the Motor Vehicle Tax sector, the potential of PKB arrears must be optimized, this can be done by intensifying the motor vehicle tax arrears collection program, both in terms of budget, human resources, public awareness, synergy, and increasing public enthusiasm.

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