



## The Analysis Of Motor Vehicle Tax Collection Implementation At The Samsat Office In Kasongan

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### Keywords:

Tax Collection,  
Motor Vehicle Tax,  
Taxpayers

Received: September 2024

Accepted: October 2024

Published: October 2024

### Abstract

*This study aims to analyze the implementation of Motor Vehicle Tax collection at the Kasongan Integrated One-Stop Administration System Office (SAMSAT). The research method used is descriptive with a qualitative approach, and data were obtained through observation, interviews, and documentation. The results indicate that the implementation of Motor Vehicle Tax collection is conducted effectively and in accordance with Presidential Regulation of the Republic of Indonesia No. 5 of 2015. However, several issues remain, including a lack of taxpayer awareness, the distance of residents' homes from the Kasongan Samsat office, ownership transfers without name changes, and discrepancies between motor vehicle addresses and ID cards. To address these issues, the Kasongan Samsat office provides tax services through the One-Stop Service (PTSP) and implements programs such as mobile Samsat services, specialized Samsat services for subdistricts, the Official Vehicle Tax Collection program (Tajak Kanas), and the Field Motor Vehicle Tax Support program (Supel).*



## INTRODUCTION

Indonesia actively participates in advancing various sectors, including the economy, politics, society, law, and education, with the ambitious goal of improving societal welfare equitably. Welfare for the people can be achieved through good governance and development across multiple sectors, supported by adequate funding sources (Wati et al., 2021). The success of national development relies not only on human and natural resources but also heavily on the availability of sufficient development funds. One of the state's primary sources of revenue is taxation.

Currently, taxation serves as one of the main sources of revenue at the national level. Across most regions in Indonesia, taxes significantly contribute to local government revenue (Agustina, 2020). According to Wicaksono (2020), taxes play a crucial and reliable role in funding government development and expenditures. Taxes, as contributions required from the public to the state, are a major source of state revenue to support national development and other expenditures. Farouq (2018) explains that the government collects taxes solely to raise funds, which are then utilized to cover development costs and routine government expenditures.

According to Law No. 28 of 2007, Article 1, regarding the third amendment to Law No. 6 of 1983 on General Provisions and Tax Procedures, taxes are defined as compulsory contributions to the state owed by individuals

or entities that are coercive by law, without direct compensation, and used for state needs to achieve the greatest welfare of the people. Prof. Dr. Rochmat Soemitro, S.H., as cited in Mardiasmo (2016), defines taxes as people's contributions to the state treasury based on the law (which can be enforced), without receiving direct compensation and used to cover general government expenditures.

Taxes in Indonesia are categorized into central taxes and local taxes. Central taxes are managed by the central government, represented by the Directorate General of Taxes (DJP) and the Ministry of Finance, to fund national governance. Local taxes are managed by provincial and district/city governments.

Motor Vehicle Tax (PKB) is one of the significant sources of Regional Original Revenue (PAD). It has great potential for generating revenue due to the annual increase in motor vehicle ownership (Widajantie & Anwar, 2020). This increase is driven by population growth and lifestyle changes that lead to higher motor vehicle consumption. Many people prefer private vehicles over public transportation for daily activities, with some owning more than one motor vehicle. As motor vehicle usage increases annually, regional tax revenues also grow. However, this growth depends on taxpayers' compliance in paying the Motor Vehicle Tax. In reality, many people fail to meet their tax obligations, even though the tax is a significant source of local government revenue (Kemala, 2015).

To address this, Motor Vehicle Tax collection is carried out to boost regional revenue and support local development. Motor Vehicle Tax, as defined in Article 1 of Law No. 28 of 2009, is a tax on the ownership and/or control of motor vehicles. The law further explains that motor vehicles refer to all wheeled vehicles and their trailers used on land and powered by an engine or other equipment that converts specific energy sources into motion, including heavy equipment and large tools not permanently attached and motor vehicles operated on water.

Articles 3 and 4 of Law No. 28 of 2009 define the objects and subjects of Motor Vehicle Tax. The object is the ownership and/or control of motor vehicles, while the subject is individuals or entities owning and/or controlling motor vehicles. Motor Vehicle Tax is further regulated under Minister of Home Affairs Regulation No. 6 of 2023, which governs the basis for imposing Motor Vehicle Tax, Vehicle Ownership Transfer Tax, and Heavy Equipment Tax. While Motor Vehicle Tax is levied by provincial governments, each district is authorized to collect its Motor Vehicle Tax to facilitate taxpayers in fulfilling their obligations within their respective districts.

Motor Vehicle Tax collection is conducted by the One-Stop Administration System Office (SAMSAT), which collaborates with three government institutions: the Regional Revenue Agency (BAPENDA), the Indonesian National Police, and PT Jasa Raharja (Persero). SAMSAT integrates various processes, including motor vehicle registration, issuance of Vehicle Registration Certificates (STNK) and License Plates (TNKB), collection of Motor Vehicle Tax (PKB), Vehicle Ownership Transfer Tax (BBNKB), and mandatory Road Traffic Accident Insurance (SWDKLLJ). These integrated services simplify taxpayers' obligations.

As a government bureaucracy providing tax services, the Kasongan SAMSAT Office faces challenges in Motor Vehicle Tax collection, primarily due to low taxpayer compliance. Taxpayer compliance refers to the willingness of taxpayers to fulfill their tax obligations according to applicable laws and regulations

(Anggraeni, 2019). Low compliance reduces the effectiveness of tax collection. Factors contributing to this issue include inadequate services, taxpayer apathy, long queues causing dissatisfaction, the distance to SAMSAT offices, and the presence of intermediaries leading to inflated payments (Nisa et al., 2018). Given this background, this study aims to analyze the implementation of Motor Vehicle Tax collection at the Kasongan SAMSAT Office.

## **METHOD**

The method used in this study is descriptive research with a qualitative approach. Qualitative research aims to understand phenomena experienced by research subjects, which can include behaviors, perspectives, motivations, actions, and more, in a holistic manner. This is achieved by describing them in words, writings, or language within a specific natural context while utilizing various natural methods (Moleong & J, 2016). Qualitative research seeks to gain a deep understanding of problems through descriptive data in the form of verbal or written information based on facts. Therefore, the researcher employs qualitative research to describe the findings in a structured manner, using words and sentences that address the research problem.

The data sources used in this study consist of primary and secondary data, obtained through observation, interviews, and documentation. The research was conducted at the One-Stop Administration System Office (SAMSAT) in Kasongan, located at Jl. Tjilik Riwut Km. 1.5, Kasongan Lama Subdistrict, Katingan Hilir District, Katingan Regency, Central Kalimantan Province.

## **RESULTS AND DISCUSSION**

Based on Presidential Regulation of the Republic of Indonesia No. 5 of 2015 regarding the implementation of the One-Stop Administration System for motor vehicles, and Regional Regulation of Central Kalimantan Province No. 7 of 2010 on regional taxes, Motor Vehicle Tax collection is carried out by the Kasongan Samsat office in collaboration with four government agencies: the Regional Revenue Agency (BAPENDA) through the Regional Revenue Management Technical Implementation Unit (UPTPPD) of Central Kalimantan Province in Kasongan, the Indonesian National Police (POLRI) represented by the Registration and Identification Unit (Regident) of the Katingan Traffic Police, PT Jasa Raharja (Persero), and Bank Kalteng.

In executing its duties and functions, each institution within the Kasongan Samsat office has distinct tasks and authorities, as outlined below:

1. Service Unit: Provides services to taxpayers visiting Samsat. The responsible institutions are BAPENDA and the Regident Unit.
2. Administrative Unit: Verifies the requirements according to applicable regulations. The responsible institution is the Regident Unit.

3. Assessment Unit: Determines the motor vehicle tax in accordance with prevailing regulations, prints the tax receipts, and forwards them to the next unit. The responsible institutions are BAPENDA and PT Jasa Raharja (Persero).
4. Payment Unit: Facilitates taxpayers in paying their taxes based on receipts issued by the Assessment Unit, and subsequently issues a tax notice. The responsible institution is Bank Kalteng.
5. Submission Unit: Hands over the tax notices printed by the previous unit to the taxpayers. The responsible institution is BAPENDA.
6. Archiving: Each unit archives documents as required, from start to finish. The responsible institutions include the Regident Unit, BAPENDA, PT Jasa Raharja, and Bank Kalteng.

**Vision and Mission of the Kasongan Samsat Office**

Vision: Achieving excellent service based on information technology towards a clean government.

Mission:

1. Enhancing service quality to the public through simple, easy, secure, transparent procedures supported by information technology.
2. Improving human resource capacity.
3. Enhancing motor vehicle ownership identification and security.
4. Increasing regional revenue.

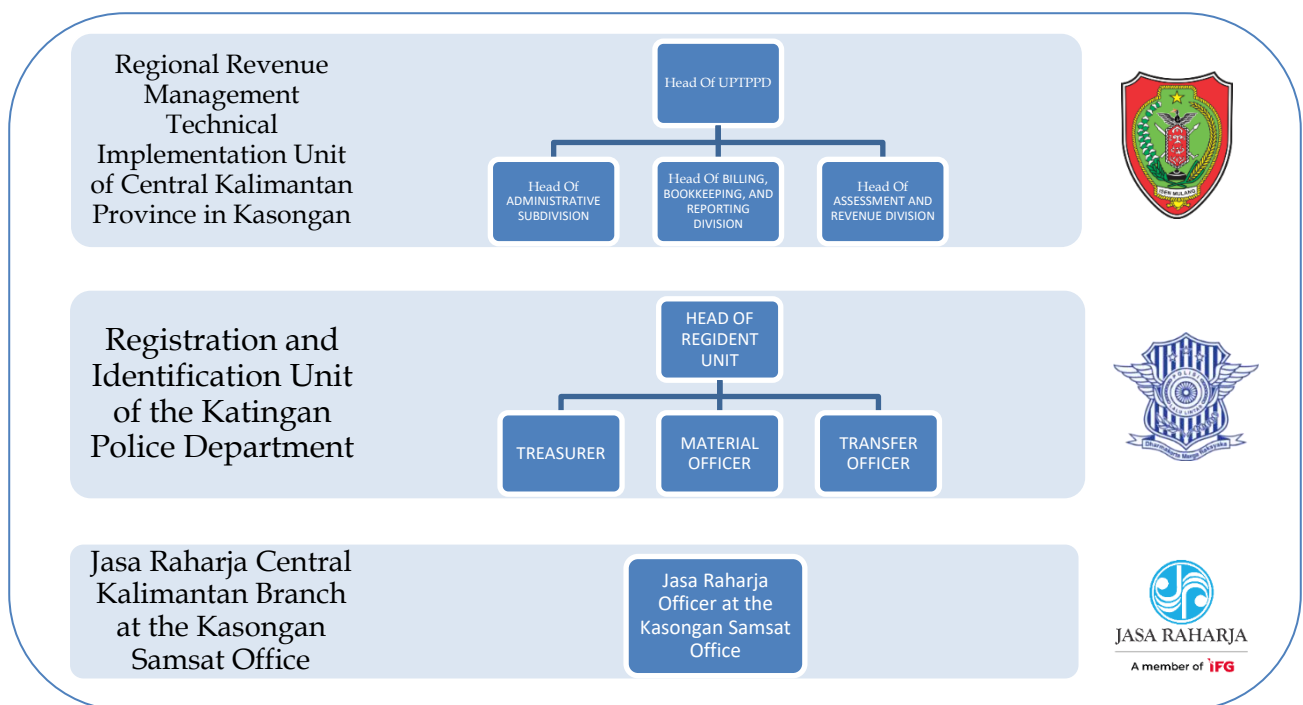


Figure 1. Organizational Structure of the Kasongan Samsat Office

Source: Kasongan Samsat Office

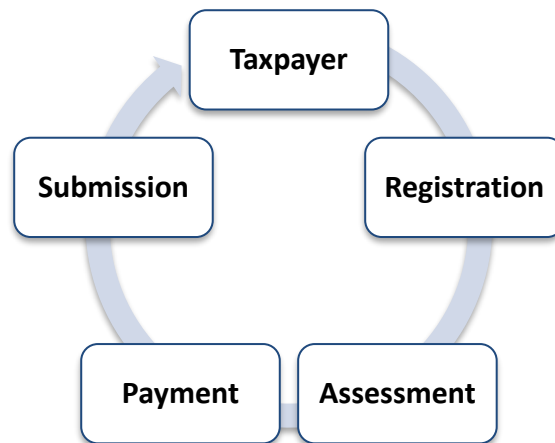


Figure 2. Motor Vehicle Tax Collection Process Flow at the Kasongan Samsat Office

Source: Kasongan Samsat Office

Based on the figures above, the motor vehicle tax collection process at the Kasongan Samsat service counters can be described as follows: taxpayers first visit the registration counter to register and submit the required documents (original Vehicle Registration Certificate [STNK], a copy of the STNK, original ID card [KTP], a copy of the KTP, and a copy of the Vehicle Ownership Document [BPKB]). The documents are then forwarded to the assessment counter, where the tax amount is calculated, and a tax receipt is printed. This receipt is handed over to the payment counter, where taxpayers pay their motor vehicle tax. The tax notice is validated, printed at the submission counter, and delivered to the taxpayer.

### 1. Registration

In the motor vehicle tax registration process at the Kasongan Samsat Office, registration begins at the registration counter, where documents are received, checked for completeness, and registered. Taxpayers are served by officers from the police department. The required documents include the original STNK, a copy of the STNK, the original KTP, a copy of the KTP, and a copy of the BPKB. These requirements apply to taxpayers whose vehicles are already registered, referred to as re-registration.

### 2. Assesment

After the identification and registration process, the next stage is the tax assessment. This involves verifying the vehicle's brand, type, and year of manufacture. The assessment is conducted by officers from the Regional Revenue Agency (BAPENDA) and PT Jasa Raharja (Persero). Registered taxpayer data is used to calculate the Motor Vehicle Tax (PKB), the Road Traffic Accident Insurance Contribution (SWDKLLJ), and any penalties for overdue payments. The calculation basis for motor vehicle taxes is set by the Minister of Home Affairs Regulation following recommendations from the

Minister of Finance, with the procedures determined by a Governor Regulation. Referring to Regional Regulation of Central Kalimantan Province No. 7 of 2010 on Regional Taxes, the PKB rates are as follows:

- 1.5% for the first ownership of private motor vehicles
- 1.0% for public transportation motor vehicles
- 0.5% for ambulances, fire engines, religious or social vehicles, and government vehicles (TNI/POLRI and local governments)
- 0.2% for heavy equipment and large machinery vehicles

For private motor vehicles with second and subsequent ownership, progressive tax rates apply:

- Second ownership: 2.0%
- Third ownership: 2.5%
- Fourth ownership: 3.0%
- Fifth and subsequent ownership: 3.5%

After completing the assessment process, the tax amount is reviewed by a tax corrector who verifies the accuracy of the assessment. If errors are found, the document is returned to the assessor for correction. Once finalized, the tax receipt is printed and forwarded to the payment counter.

### 3. Payment

At the payment counter, bank officers receive the tax receipt from the assessment officers. Taxpayers are then called to make payments based on the assessed amount. After payment, the tax notice is validated by the bank officers, printed, and handed to the taxpayers at the submission counter. The tax notice printing is handled by BAPENDA officers. Finally, taxpayers return to the registration counter to submit the tax notice for validation of the STNK, after which the original STNK, tax notice, and original KTP are returned to the taxpayers.



Figure 3. Tax Payment Process at the Kasongan Samsat Office  
Source: Researcher's documentation at Kasongan Samsat Office

Table I. Summary of Motor Vehicle Tax Revenue (2022 - November 2024)

Year	Number of Taxpayers	Motor Vehicle Tax Revenue	Penalties
2022	26,982	IDR 19,702,172,000	IDR 1,025,088,700
2023	26,387	IDR 21,406,756,700	IDR 1,034,842,200
2024*	24,874	IDR 19,945,474,300	IDR 1,002,546,575

Based on the motor vehicle tax revenue data at the Kasongan Samsat Office, in 2022, there were 26,982 taxpayers who paid taxes, generating primary tax revenue of IDR 19,702,172,000 and penalties amounting to IDR 1,025,088,700. In 2023, the number of taxpayers decreased to 26,387; however, primary tax revenue increased to IDR 21,406,756,700, with penalties reaching IDR 1,034,842,200. From early 2024 to November 2024, the number of taxpayers further declined to 24,874, with total revenue of IDR 19,945,474,300 and penalties amounting to IDR 1,002,546,575. Overall, the number of taxpayers paying taxes has been decreasing annually, with fluctuations observed in both primary tax revenue and penalties during the period.

### **Challenges in Collecting Motor Vehicle Taxes at the Kasongan Samsat Office**

Based on an interview with Mr. Ferrary H. Djala, S.Kom, the Head of Assessment and Revenue Division, every institution has targets set by leadership as part of a strategy to achieve its vision and mission. During the process of achieving these goals, challenges in implementing motor vehicle tax collection are inevitable. One of the most common issues is the low awareness among taxpayers about the importance of timely tax payments. Additionally, geographical conditions pose challenges, as some taxpayers reside far from the Kasongan Samsat Office, making them unwilling or burdened to fulfill their tax obligations.

Other issues include the transfer of vehicle ownership without updating the registration and discrepancies between vehicle registration details and the owner's ID card information. These problems hinder the data recording and tax collection processes for motor vehicles. Such challenges require immediate attention, as they not only affect target achievements but also impact efforts to raise taxpayer awareness and compliance, ultimately influencing the sustainability of regional development.

### **Efforts Made by the Kasongan Samsat Office to Address Motor Vehicle Tax Collection Issues**

According to Mr. Ferrary H. Djala, S.Kom, the Kasongan Samsat Office has implemented various efforts to address issues in motor vehicle tax collection and to improve services and taxpayer awareness. One initiative involves conducting vehicle inspections in collaboration with the Katingan Police Department.

The Kasongan Samsat Office also operates a Mobile Samsat Service, visiting strategic locations easily accessible to taxpayers, thus facilitating those who find it difficult to visit the office. Additionally, special Samsat services are provided to subdistricts for taxpayers residing far from the Kasongan Samsat Office. To make tax payments more convenient, the office has established a One-Stop Integrated Service (PTSP). Furthermore, the Kasongan Samsat Office has introduced several innovative programs:

- Tajak Kanas: A program aimed at inspecting and collecting taxes on official vehicles (both two-wheelers and four-wheelers) to enhance awareness and compliance with official vehicle tax payments.
- Super PKB Lapangan (Supel): A program focused on providing direct education, outreach, and information to taxpayers about their tax obligations and outstanding dues.

Through these initiatives, the Kasongan Samsat Office aims to deliver optimal services and increase public awareness of the importance of paying motor vehicle taxes, thereby supporting regional development.

## CONCLUSION

Based on the research findings and discussion above, the researcher concludes that the implementation of Motor Vehicle Tax collection, including registration, assessment, payment, and submission, has been carried out effectively and aligns with Presidential Regulation of the Republic of Indonesia No. 5 of 2015 concerning the administration of the one-stop motor vehicle system. However, the Kasongan Samsat Office still faces several challenges, including:

1. Low taxpayer awareness,
2. The long distance of taxpayers' residences from the Kasongan Samsat Office,
3. Transfer of ownership without updating ownership records, and
4. Discrepancies between vehicle registration addresses and the owners' ID cards (KTP).

To address these issues, the Kasongan Samsat Office has implemented various initiatives, including providing tax services through the One-Stop Integrated Service (PTSP) and conducting programs such as:

1. Mobile Samsat Services,
2. Special Samsat Services for subdistricts,
3. Tajak Kanas (Official Vehicle Tax Billing), and
4. Super PKB Lapangan (Supel) to enhance taxpayer education and compliance.

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