



## Analysis of Motor Vehicle Tax Amnesty Policy Related to Taxpayer Awareness in Increasing Taxpayer Compliance in Cianjur District

Mia Amalia<sup>1,\*</sup>, Sifa Aulia Andini<sup>2</sup>, Trifika Ananda Potabuga<sup>3</sup>, Tiara Agustina<sup>4</sup>, Amelia Rachma Ardiani<sup>5</sup>

Universitas Suryakencana, Jl. Pasirgederaya, Bojongherang, Cianjur 43216, Indonesia

<sup>1</sup> [amalia.amalia84@gmail.com](mailto:amalia.amalia84@gmail.com) \*; <sup>2</sup> [sifaaulia000@gmail.com](mailto:sifaaulia000@gmail.com); <sup>3</sup> [trifikapotabuga@gmail.com](mailto:trifikapotabuga@gmail.com);

<sup>4</sup> [tiaraagustinaa34@gmail.com](mailto:tiaraagustinaa34@gmail.com); <sup>5</sup> [ameliarachmaardiani23@gmail.com](mailto:ameliarachmaardiani23@gmail.com)

\* corresponding author

### ABSTRACT

In Cianjur Regency, Motor Vehicle Tax is one of the main sources of revenue. To increase the collection of this tax, one of the steps taken is the Motor Vehicle Tax Amnesty program. Compliance of Taxpayers has become a major issue that needs to be addressed in order to enhance Taxpayer awareness in paying taxes. Therefore, this research focuses on understanding how the Motor Vehicle Tax Amnesty policy affects Taxpayer awareness and compliance in Cianjur Regency, as well as the steps taken in its implementation. This study uses a qualitative method by collecting data related to the research objects and compiling it into a clear report. From 2021 to 2024, the revenue from Motor Vehicle Tax in Cianjur Regency continued to increase, especially after the tax amnesty policy was implemented. This indicates that taxpayers in Cianjur still have awareness of their obligation to pay taxes, and various efforts made have received a positive response regarding the importance of tax contributions.

Keyword: Whitewashing, Motor Vehicle Tax, Taxpayer Awareness, Taxpayer Compliance

### 1. Introduction

According to the principle of regional autonomy, local governments have the authority to regulate and manage government affairs, including tax matters <sup>1</sup>. In the implementation of regional autonomy, local revenue is one of the indicators of the success of that autonomy <sup>2</sup>. One manifestation of regional autonomy is local taxes. Based on Law Number 38 of 2009, local taxes are mandatory contributions that must be paid by individuals or entities to the region, which are coercive in nature according to statutory provisions, without receiving direct compensation, and used for the interests of the region for the prosperity of the people. In Cianjur Regency, the local revenue has experienced positive development. In 2023, the target for local revenue, particularly from the tax sector, was successfully achieved at 109%, amounting to IDR 270 billion, exceeding the initial target of IDR 247 billion <sup>3</sup>. To optimize the local revenue in Cianjur Regency, various efforts that support this are needed. One of the steps taken by the Cianjur Regency government is to increase tax revenue from the Motor Vehicle Tax sector.

Based on the Law of the Republic of Indonesia Number 28 of 2009, Motor Vehicle Tax falls under the category of provincial tax, which is a local tax imposed on the ownership and/or control of motor vehicles <sup>4</sup>. In its implementation, the collection of Motor Vehicle Tax is carried out at the One-Stop

<sup>1</sup> Miko Adiwibowo, "Pengaturan Pajak Daerah Dan Retribusi Daerah Pasca Berlakunya Undang-Undang Nomor 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat Dan Pemerintahan Daerah," *Jdih.Bengkuluprov.Go.Id*, 2022.

<sup>2</sup> Crispim P. Leo Soro et al., "Pengaruh Pajak Hotel, Pajak Air Permukaan Dan Produk Domestik Regional Bruto Terhadap Pajak Daerah Dan Pendapatan Asli Daerah," *Jurnal Ilmu Manajemen Terapan* 4, no. 5 (2023).

<sup>3</sup> Ahmad Fikri, "Pendapatan Pajak Daerah Cianjur 2023 Lampau Target," *ANTARA JABAR*, 2024.

<sup>4</sup> Babenda Jabar, "Pajak Kendaraan Bermotor," *babenda.jabarprov.go.id*, 2024.

Integrated Administration System Office (SAMSAT). The SAMSAT office is a unified system involving three government agencies, namely: the Regional Revenue Agency (Bapenda), the Indonesian National Police, and PT. (Persero) Jasa Raharja Insurance<sup>5</sup>. One of the efforts made by the West Java provincial government to increase tax revenue from the motor vehicle tax sector is the launch of the motor vehicle tax amnesty program. This policy was implemented by the Governor of West Java based on West Java Governor Regulation Number 02 of 2020, which provides relief on Motor Vehicle Tax payments to encourage increased tax payments, based on the proposal from the Head of Bapenda.

The legal basis for this policy is a governor's regulation, which is dynamic and can change according to developments. Previously, the reference used was the Regional Tax Law Number 13 of 2011, but it has now been replaced by Law Number 1 of 2022, which governs the financial relationship between the central and regional governments, including provisions regarding regional taxes and levies. These provisions are then implemented in Government Regulation Number 35 of 2023. In addition, Regional Regulation Number 09 of 2023 also regulates regional taxes.

This Motor Vehicle Tax Waiver Program includes several facilities, such as the exemption from Motor Vehicle Tax fines, exemption from vehicle transfer fees for the second time, exemption from principal arrears for years 2, 4, 5, and beyond, as well as exemption from SWDKLLJ fines (Mandatory Contribution for Road Traffic Accident Fund) for previous years. Although this program provides convenience, it also indicates the existence of Motor Vehicle Tax arrears caused by the lack of taxpayer compliance in paying their vehicle taxes.

The rampant delays or even non-compliance in paying Motor Vehicle Tax by Taxpayers to the local tax management, in this case the SAMSAT Office, can create unfairness for those Taxpayers who have actively fulfilled their tax obligations. This has the potential to create an imbalance, where compliant Taxpayers feel disadvantaged because they have to bear a heavier tax payment burden compared to those who do not meet their obligations on time<sup>6</sup>. Therefore, Taxpayer compliance becomes one of the main issues in Motor Vehicle Tax. The tax amnesty policy for Motor Vehicle Tax can serve as a factor that influences Taxpayer awareness in fulfilling their tax obligations. This policy is expected to encourage Taxpayers to be more aware and compliant in paying taxes, as well as to improve the previously low tax compliance rate.

The research conducted by the researcher refers to previous studies on vehicle tax amnesty programs. The previous research was taken from journal articles written by Ferry William and Dewi Sri<sup>7</sup>. The journal articles discuss tax amnesty and taxpayer awareness regarding taxpayer compliance in paying motor vehicle taxes in the city of Palembang, which shows that vehicle tax amnesty and taxpayer awareness positively influence taxpayer compliance in paying motor vehicle taxes.

Based on the description above, the author is interested in conducting research titled "Analysis of Motor Vehicle Tax Amnesty Policy Related to Taxpayer Awareness in Increasing Taxpayer Compliance in Cianjur District".

## 2. Research Method

The method used in this research is qualitative research. Following the issues to be discussed, this research is flexible based on the data obtained. Qualitative methods aim to produce descriptive data, which is used to explain or describe a situation, social condition, events, activities, and so on<sup>8</sup>. In this case, the researcher collects information related to the objects or areas being studied, then explains what happens in the form of a clear research report<sup>9</sup>.

The data sources used in this study include primary and secondary data<sup>10</sup>. Primary data is the main type of data collected directly from the primary sources, such as interviews with Taxpayers, SAMSAT officers, or other relevant parties who have direct information about vehicle tax amnesty policies and Taxpayer compliance. The primary data in this study was obtained from informants directly related to

<sup>5</sup> Muhammad Idris, "Kepanjangan Samsat, Fungsi, Layanan, Dan Jam Operasionalnya," Kompas.com, 2023.

<sup>6</sup> Mia Amalia, "Kebijakan Hukum Terhadap Pelaksanaan Pengampunan Pajak (Tax Amnesty) Dalam Meningkatkan Kesejahteraan Masyarakat Bangsa Indonesia," *Jurnal Hukum Mimbar Justitia* 3, no. 1 (2017).

<sup>7</sup> Ferry William and Dewi Sri, "Pengaruh Pemutihan Pajak Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor Di Kota Palembang," *Jurnal Keuangan Dan Bisnis* 18, no. 1 (2020).

<sup>8</sup> Albi Anggito and Johan Setiawan, *Metodologi Penelitian Kualitatif* (Sukabumi: CV Jejak, 2018).

<sup>9</sup> M. Firmansyah, Masrun, and I Dewa Ketut Yudha, "Esensi Perbedaan Metode Kualitatif Dan Kuantitatif," *Elastisitas: Jurnal Ekonomi Pembangunan* 3, no. 1 (2021).

<sup>10</sup> Sifa Aulia Andini et al., "Implementasi Peraturan Daerah Kabupaten Cianjur Nomor 5 Tahun 2021 Tentang Kabupaten Layak Anak Berkaitan Dengan Fenomena Anak Berhadapan Dengan Hukum," *Prosiding Mimbar Justitia* 1, no. 1 (2024).

the research topic, such as the Central Office of Regional Revenue Management in the SAMSAT area of Cianjur Regency. Meanwhile, secondary data is data that contains information that already exists, obtained through literature research. This secondary data includes relevant legislation, as well as other materials such as books, legal journals, and research results relevant to the research topic. In addition, tertiary materials used include articles and legal dictionaries that can support the understanding of tax policy and taxpayer compliance.

### 3. Results and Discussion

#### 3.1 The Influence of Motor Vehicle Tax Exemption Policy on Taxpayer Awareness in Improving Taxpayer Compliance in Cianjur Regency

According to Soemitro, taxes from the perspective of law are a binding obligation that arises from the existence of a law requiring citizens to pay a certain amount of income to the state. The state has the power to enforce the fulfillment of this obligation, and the tax money received must be used for the administration of the government<sup>11</sup>. Thus, in this case, tax law plays a role as a set of rules that regulates how taxes should be collected, by whom, and from whom taxes are collected, what conditions or events are taxed, and how much tax needs to be collected<sup>12</sup>. The book 'Concept of Indonesian Law' explains that tax law is divided into two types<sup>13</sup>, namely:

##### 1. Formal Tax Law

Formal tax law is the law that regulates the provisions in implementing substantive tax law. This includes the mechanism for determining the amount of tax, the rights of the tax authority to conduct assessments, as well as the obligations of Taxpayers to maintain records and procedures for filing objections or appeals. An example of formal tax law is the taxation procedures.

##### 2. Substantive Tax Law

Substantive tax law is the law that regulates the provisions regarding tax objects, tax subjects, as well as tax rates. An example of substantive tax law is Income Tax and Value Added Tax (VAT).

One of the taxes regulated by Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments is the Motor Vehicle Tax. This tax is imposed on individuals or entities that own or control motor vehicles. The basis for imposing the Motor Vehicle Tax is determined based on two main elements, namely the Sale Value of Motor Vehicles (NJKB) and a Weight that reflects the level of road damage and environmental pollution caused by the use of vehicles. This Weight is expressed in a coefficient that indicates the impact of vehicle use on the environment.

In addition, taxpayers who are late in paying Motor Vehicle Tax in accordance with the due date of the PKB will be subject to administrative sanctions in the form of a fine of 2% per month of the principal tax owed, with a maximum duration of 24 months for each period of owed tax.

To improve the payment of Motor Vehicle Tax, the Governor can provide relief based on the proposal of the Head of Bapenda. One form of relief implemented by the Governor of West Java Province is through the amnesty program. The Motor Vehicle Tax amnesty is an action taken by the government to regularize taxpayers who have not or do not fulfill their obligations by waiving late payment penalties for a certain period<sup>14</sup>.

This motor vehicle tax waiver program is a program proposed by the Bapenda according to the needs, meaning it is not implemented permanently. If in a certain year, considering the conditions of the community, it is deemed necessary to be held, then Bapenda will carry out the motor vehicle tax waiver program.

Therefore, in implementing the tax amnesty program, taxpayer awareness plays an important role in increasing the payment of Motor Vehicle Taxes. Taxpayer awareness is the state in which an individual, as a taxpayer, is willing to pay taxes voluntarily and on time, in accordance with the

<sup>11</sup> Rizki Indrawan and Bani Binekas, "Pengaruh Pemahaman Pajak Dan Pengetahuan Pajak Terhadap Kepatuhan Wajib Pajak UMKM," *Jurnal Riset Akuntansi Dan Keuangan* 6, no. 3 (2018).

<sup>12</sup> Muhamad Abas et al., *Pengantar Hukum Indonesia: Pemahaman Dasar Dalam Sistem Hukum*, 1st ed. (Jambi: PT. Sonpedia Publishing Indonesia, 2023).

<sup>13</sup> Mohamad Hidayat Muhtar et al., *Konsep Hukum Indonesia*, 1st ed. (Padang: PT. Global Eksekutif Teknologi, 2023).

<sup>14</sup> William and Sri, "Pengaruh Pemutihan Pajak Dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor Di Kota Palembang."

applicable laws and regulations<sup>15</sup>. If taxpayers are aware of the importance of paying taxes, then taxpayer compliance will increase<sup>16</sup>, which in turn will lead to increased regional revenue and smooth regional development. Conversely, if taxpayer awareness is low, they are likely to neglect their tax obligations and violate the applicable tax regulations<sup>17</sup>.

According to Safri Nurmantu in the book titled "Introduction to Taxation", as quoted in the journal article written by Ngadiman and Daniel Huslin, there are 2 (two) types of compliance<sup>18</sup>:

- a. Formal compliance is a condition where the Taxpayer fulfills tax obligations formally, in accordance with the provisions set forth in the Tax Law. This compliance places more emphasis on fulfilling administrative obligations, such as timely tax reporting.
- b. Material compliance is a condition where the Taxpayer substantively or essentially meets all tax provisions. This includes the Taxpayer's willingness to report information about taxes when requested by the authorities, a cooperative attitude towards tax officials in carrying out the tax administration process, and the fulfillment of tax obligations as an action that reflects responsibility as a good citizen.

In enhancing taxpayer compliance, the vehicle tax amnesty program is a program conducted by the government to raise taxpayer awareness of their obligations to pay taxes. The West Java Provincial Government, particularly in Cianjur Regency, has been organizing the vehicle tax amnesty program every year. This is evidenced by the increase in vehicle tax revenue over the last four years, from 2021 to 2024. Although the revenue targets set in some of those years were not achieved, tax revenue has shown an increase.

The following is a table of actual data on the collection of Vehicle Tax at the Regional Revenue Management Center in the Cianjur District.

**Table 1** Motor Vehicle Tax Revenue in Cianjur Regency in 2021

No.	Month	Target IDR	2021	
			Motor Vehicle	Realization IDR
1	January	152,674,611,000	24.396	12,223,927,300
2	Rebruary	152,674,611,000	20.753	11,356,164,300
3	March	152,674,611,000	23.241	12,844,610,300
4	April	152,674,611,000	19.298	11,251,270,300
5	May	152,674,611,000	19.871	10,787,581,900
6	June	152,674,611,000	23.512	12,863,204,700
7	July	152,674,611,000	22.889	11,846,577,400
8	August	152,674,611,000	27.665	14,683,077,600
9	September	152,674,611,000	25.932	13,968,316,550
10	October	152,674,611,000	24.776	13,384,570,050
11	November	152,674,611,000	26.176	14,397,235,300

<sup>15</sup> Tituk Diah Widajantie and Saiful Anwar, "Kepatuhan Program Pemutihan Pajak Kendaraan Bermotor, Kesadaran Wajib Pajak, Sosialisasi Pajak, Dan Pelayanan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Pada Kantor Bersama SAMSAT Surabaya Selatan)," *Behavioral Accounting Jorunal* 3, no. 2 (2020).

<sup>16</sup> I. Made Wahyu Cahyadi and I. Ketut Jati, "Pengaruh Kesadaran, Sosialisasi, Akuntabilitas Pelayanan Publik Dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak Kendaraan Bermotor," *E-Journal Akuntansi Universitas Udayana* 16, no. 3 (2026).

<sup>17</sup> Dona Fitria, "Pengaruh Kesadaran Wajib Pajak, Pengetahuan Dan Pemahaman Perpajakan Terhadap Kepatuhan Wajib Pajak," *JABE (Journal of Applied Business and Economic* 4, no. 1 (2017).

<sup>18</sup> Ngadiman and Daniel Huslin, "Jurnal Pengaruh Sunset Policy, Tax Amnesty, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak (Studi Empiris Di Kantor Pelayanan Pajak Pratama Jakarta Kembangan)," *Jurnal Akuntansi* 19, no. 2 (2015).

12	December	152,674,611,000	29.391	17,456,028,850
Total			287.900	157,062,564,550

Source: P3DW SAMSAT Office of Cianjur Regency, 2024

**Table 2** Motor Vehicle Tax Revenue in Cianjur Regency in 2022

No.	Month	Target IDR	2022	
			Motor Vehicle	Realization IDR
1	January	167,011,934,394	24.023	13,075,565,700
2	Rebruary	167,011,934,394	19.477	11,295,279,650
3	March	167,011,934,394	23.115	13,998,577,800
4	April	167,011,934,394	19.005	11,762,438,700
5	May	167,011,934,394	20.016	11,436,887,400
6	June	167,011,934,394	22.344	12,966,895,400
7	July	167,011,934,394	27.147	17,160,639,800
8	August	167,011,934,394	36.109	23,632,977,200
9	September	167,011,934,394	25.947	14,082,820,200
10	October	167,011,934,394	25.470	14,201,779,000
11	November	167,011,934,394	23.348	13,346,568,700
12	December	167,011,934,394	27.248	16,547,847,100
Total			293.249	173,508,276,650

Source: P3DW SAMSAT Office of Cianjur Regency, 2024

**Table 3** Motor Vehicle Tax Revenue in Cianjur Regency in 2023

No.	Month	Target IDR	2023	
			Motor Vehicle	Realization IDR
1	January	173,397,511,600	26.255	15,736,618,100
2	Rebruary	173,397,511,600	22.551	13,877,425,500
3	March	173,397,511,600	23.735	14,079,880,400
4	April	173,397,511,600	18.190	10,940,116,600
5	May	173,397,511,600	25.596	14,959,359,300
6	June	173,397,511,600	22.003	12,946,483,109
7	July	173,397,511,600	28.695	16,815,472,600
8	August	173,397,511,600	31.447	18,627,167,200
9	September	173,397,511,600	25.439	14,247,165,700

10	October	173,397,511,600	25.939	15,941,492,700
11	November	180,295,927,247	26.321	16,592,794,900
12	December	179,785,392,621	28.192	18,699,243,900
Total			304.363	183,463,220,009

Source: P3DW SAMSAT Office of Cianjur Regency, 2024

**Table 4** Motor Vehicle Tax Revenue in Cianjur Regency in 2024

No.	Month	Target IDR	2024	
			Motor Vehicle	Realization IDR
1	January	184,410,748,819	23.970	13,511,107,500
2	Rebruary	184,410,748,819	20.692	12,885,256,700
3	March	184,410,748,819	21.529	13,574,844,700
4	April	184,410,748,819	21.335	12,610,540,500
5	May	184,410,748,819	23.351	14,391,460,200
6	June	184,410,748,819	23.184	14,327,864,000
7	July	184,410,748,819	28.181	16,517,581,400
8	August	184,410,748,819	31.650	18,495,172,600
9	September	184,410,748,819	26.850	15,299,969,000
10	October	184,410,748,819	32,177	21,308,563,500
11	November	186,813,247,841	28,558	20,003,562,700
12	December	184,410,748,819		
Total			281.477	183,463,220,009

Source: P3DW SAMSAT Office of Cianjur Regency, 2024

According to the data in Table 1, Table 2, Table 3, and Table 4 covering the years 2021 to November 2024, it can be seen that the revenue from Motor Vehicle Taxes has been steadily increasing each year. This indicates an improvement in taxpayer compliance in fulfilling their obligations, namely paying their vehicle taxes. According to the SAMSAT P3DW Office of Cianjur Regency, Cianjur Regency has the potential revenue from Motor Vehicle Taxes of around 485,000 vehicles. However, some vehicles may have been lost, severely damaged, can no longer operate, or have been involved in accidents. This data records approximately 201,000 vehicles, or 41% that are still delinquent in paying taxes.

In 2021, the West Java Provincial Government implemented a Motor Vehicle Tax amnesty program from August 1, 2021 to December 24, 2021. This program was different from the following years, as in 2021 it was named Triple Untung Plus, which provided a waiver of Motor Vehicle Tax penalties for vehicle owners who were late in paying their taxes. Therefore, vehicle owners only needed to pay the principal tax without having to pay the tax penalty.

In addition to the waiver of fines, this program also regulates discounts on Motor Vehicle Taxes with the following tax reduction provisions:

- Paying taxes 30 days before the due date will receive a discount of 2%;
- Paying taxes 30 – 60 days before the due date will receive a discount of 4%;
- Paying taxes 60 – 90 days before the due date will receive a discount of 6%;

- d. Paying taxes 90 – 120 days before the due date will receive a discount of 8%;
- e. Paying taxes 120 – 180 days before the due date will receive a discount of 10%.

According to Table 1, it can be seen that the revenue from Motor Vehicle Tax in 2021 from August to December experienced a significant increase. Previously, the realization of Motor Vehicle Tax revenue was relatively constant, only reaching around IDR 10-12 billion. However, after the implementation of the 'Triple Profit Plus' program in August, the realization of Motor Vehicle Tax revenue drastically increased, reaching around IDR 14 billion in August and ending in December with revenue reaching around IDR 17 billion. This increase indicates the positive impact of the tax amnesty program organized by the government.

In 2022, the vehicle tax amnesty program was held again under the name "Vehicle Tax Amnesty" aimed at increasing regional revenue through vehicle taxes. In each region, this program has various provisions. The Government of West Java Province organized five programs that can be utilized by the community, namely, exemption from tax penalties, exemption from arrears for the 5th year, exemption from the second vehicle ownership transfer fee, tax payment discounts, and discounts on the first motor vehicle ownership transfer fee. This program was conducted from July 1, 2022, to August 31, 2022, as part of efforts to recover the national economy and to help ease the burden on communities affected by the Covid-19 pandemic.

According to Table 2, the revenue from Motor Vehicle Tax in 2022, particularly from July to August, experienced a significant spike. Before the amnesty program, tax revenue was only around IDR 11-13 billion. However, after the amnesty program began, tax revenue increased significantly, reaching around IDR 17 billion in July and ending with revenue of about IDR 23 billion in August. After the program ended, the revenue from Motor Vehicle Tax decreased again, with the total revenue only reaching around IDR 13 billion.

The significant increase in both years indicates that the tax amnesty program has a positive impact on taxpayer awareness and compliance in paying Motor Vehicle Tax, as well as contributing to an increase in tax revenue in the region.

In 2023, the West Java Bapenda re-initiated the motor vehicle tax amnesty program by offering two reliefs for taxpayers, namely the waiver of fees and the provision of tax discounts. This program is valid for two months, with the payment period from October 16, 2023, to December 16, 2023. The relief is granted to the public who are late in paying taxes, as well as to taxpayers who have tax arrears for more than four years; they will be exempted from motor vehicle tax arrears for the 5th year. In addition, discounts are given in the form of a reduction of part of the principal motor vehicle tax with the same provisions as in 2021.

Based on Table 3, the revenue from Motor Vehicle Tax in 2023 appears to be quite stable, both before and after the implementation of the tax amnesty program. However, when looking at the period from October to December, after the tax amnesty program began, the revenue from Motor Vehicle Tax consistently increased. The peak occurred in December, with revenue reaching approximately IDR 18 billion.

For the year 2024, the Motor Vehicle Tax amnesty program will be held from October 1, 2024, to November 30, 2024. This program provides relief in the form of exemptions or reductions of the Motor Vehicle Tax applicable throughout West Java. The program offers an opportunity for taxpayers who own vehicles and have not paid taxes to settle their obligations without having to pay fines. In addition, discounts are also provided in accordance with applicable regulations, aimed at facilitating the community in fulfilling their vehicle tax obligations, especially for taxpayers who have delayed their tax payments.

This tax amnesty policy is expected to encourage increased awareness and compliance among Taxpayers in fulfilling their tax obligations, as well as to have a positive impact on regional tax revenue.

The Motor Vehicle Tax Amnesty, carried out annually by the provincial government, particularly in Cianjur Regency, has proven to have a significant impact on increasing awareness and compliance of taxpayers. Although this policy has undergone changes from year to year, such as in 2024, which stipulates the waiver of tax arrears only for the last two years and in 2023 where late fees were completely abolished, the main objective of this policy remains the same, which is to increase tax payments and reduce the amount of motor vehicle tax arrears.

In addition, another factor that influences taxpayer non-compliance is used vehicles that have not been registered or have not undergone a name transfer process. The amnesty program, which also offers a waiver of name transfer fees, provides an opportunity for the public to carry out this process without additional costs, which in turn reduces the barriers for them to pay motor vehicle taxes. This

shows that the amnesty policy is not only focused on tax payments but also on the administrative ease related to vehicle ownership.

This policy plays an important role in encouraging taxpayer awareness. Tax awareness itself is an important factor that influences taxpayer behavior in fulfilling their obligations. When taxpayers are aware of their obligation to pay taxes and understand the importance of taxes for regional development, they will be more motivated to comply with tax regulations.

Based on the data of Motor Vehicle Tax revenue in Cianjur Regency over the past four years (2021-2024), it can be seen that although the revenue target has not yet been fully achieved, there is a tendency for an increase in revenue, which shows that taxpayers' awareness of paying taxes is getting higher. This indicates that the tax amnesty program has a positive impact on increasing taxpayer awareness and compliance.

Therefore, the higher the level of taxpayer awareness, the better the understanding and implementation of tax obligations, which in turn will increase tax compliance and, subsequently, contribute to the increase of regional revenue. With more compliant taxpayers, it is expected that there will be more optimal management of regional finances, which ultimately supports better regional development.

### **3.2 Efforts Made in Implementing the Motor Vehicle Tax Cleansing Program on Taxpayer Awareness in Increasing Taxpayer Compliance in Cianjur Regency**

The situation in Cianjur Regency, with around 485,000 motor vehicles, indicates a very large tax potential. However, the reality is that around 50% of taxpayers do not fulfill their obligation to pay Motor Vehicle Taxes (PKB), resulting in a potential loss of regional revenue amounting to IDR 200,000,000,000 (two hundred billion rupiah). This reflects the low level of taxpayer compliance in meeting their tax obligations.

Administrative sanctions, such as a 2% per month late payment fine on the owed tax, governed by Article 14 of Regional Regulation Number 13 of 2011, can impose an additional burden on taxpayers who are late in paying. However, the vehicle tax waiver program, which exempts fines and only requires taxpayers to pay the principal amount of tax, provides an opportunity for them to improve their compliance.

This tax amnesty program aims to encourage taxpayers to become more aware of their obligations and understand the importance of their contributions to regional development through the payment of motor vehicle taxes. With the waiver of fines, it is expected that there will be an increase in public awareness regarding the importance of timely tax compliance, thereby improving tax compliance.

Through tax amnesty, it is hoped that it can also improve the amount of local tax revenue that was previously lost due to tax arrears. This program serves not only as an incentive for taxpayers who have not fulfilled their obligations but also as a tool to build tax awareness culture among the people of Cianjur Regency. Thus, the tax amnesty program becomes a strategic step to increase local revenue and support the sustainability of regional development<sup>19</sup>.

The Regional Government of Cianjur Regency, through Bappenda, has launched a Motor Vehicle Tax Amnesty program in 2024 aimed at helping to address the issues of motor vehicle tax arrears and increasing taxpayer compliance. This program is effective from October 1, 2024, to November 30, 2024, and offers several very beneficial facilities for taxpayers, including exemption from the second transfer of motor vehicle ownership, waiver of motor vehicle tax penalties, waiver of principal arrears for the 3rd, 4th, 5th years, and beyond, exemption from SWDKLLJ penalties for past years, and a discount of up to 4% on vehicle taxes. The reduction of the principal Motor Vehicle Tax is given to the public who pay the Vehicle Tax under the following provisions:

- a. Due date up to 30 days, 2%;
- b. Due date more than 30 days up to 180 days, 4%.

The motor vehicle tax amnesty program, organized by the Revenue Agency of Cianjur Regency and throughout West Java, is a strategic step to increase taxpayer compliance and improve local revenue. By providing relief in the form of the cancellation or reduction of late payment fines, this program gives taxpayers who have arrears the opportunity to settle their obligations without being burdened by additional costs that often pose obstacles.

<sup>19</sup> Widajantie and Anwar, "Kepatuhan Program Pemutihan Pajak Kendaraan Bermotor, Kesadaran Wajib Pajak, Sosialisasi Pajak, Dan Pelayanan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Pada Kantor Bersama SAMSAT Surabaya Selatan)."

In addition, easy access through various types of services such as Samsat Drive Thru, Samsat Mobile, and Samsat Outlet greatly facilitates the public in accessing tax clearance services, thus reducing geographical or time barriers for those wishing to fulfill their tax obligations. These services also allow taxpayers to manage their vehicle taxes more practically and quickly, without having to visit the Samsat office in person.

However, it is important to note that this tax amnesty program is not carried out every year. Local governments conduct tax amnesty based on an evaluation of community needs and conditions, as well as the objective of increasing tax revenue that can be used for regional development. Therefore, although the benefits are significant for the community, this program cannot be guaranteed to be implemented regularly, and the public is expected to fulfill their tax obligations on time without relying on the tax amnesty program.

Overall, this Motor Vehicle Tax amnesty program aims to create higher awareness among taxpayers, improve tax compliance, and ultimately support better development through increased local tax revenue.

Although the vehicle tax amnesty program offers several benefits for the community and regions, the challenges faced in its implementation are still quite significant, and the two main obstacles that are often encountered are:

#### 1. Information Dissemination

In several areas, especially in remote regions or areas with limited access, the dissemination of information regarding the importance of the obligation to pay vehicle taxes and the existence of the tax amnesty program remains a challenge. Many taxpayers have not received enough or timely information about the benefits of the tax amnesty program, preventing them from taking advantage of this opportunity to settle their tax obligations. This affects the success of the tax amnesty program, as many people are unaware that they can pay the principal tax without penalties or receive discounts. More intensive outreach, as well as the use of various communication channels such as social media, local radio, or announcements in public places, is crucial for reaching hard-to-access communities.

#### 2. Economic Conditions

Economic constraints are a very significant reason why many taxpayers still delay payment of motor vehicle taxes. Although the amnesty program provides relief by waiving or reducing late fees, if the economic conditions of the community do not improve, they will still struggle to pay the principal tax. Moreover, in areas with low economic levels or communities that rely on vehicles for their livelihood, unstable financial conditions can make the obligation to pay taxes a lower priority. In this case, the government needs to consider additional policies, such as providing long-term relief or installment systems to help taxpayers who are truly facing economic difficulties.

With these two constraints, the government must be more proactive in providing clear and easily accessible information, as well as considering more flexible policies for people facing economic difficulties. The debt clearance program must be accompanied by efforts to raise tax awareness and provide realistic solutions for those struggling to meet their tax obligations.

The Cianjur Regency Government, through the Regional Revenue Agency, has taken strategic steps to facilitate the public in paying Motor Vehicle Tax, both directly and through an online system. Various facilities provided aim to reduce obstacles in the tax payment process and ensure that taxpayers can fulfill their obligations more easily and efficiently. Some of the efforts implemented are:

##### 1. Providing Easy Service Without Time Constraints

The vehicle tax amnesty program is also accompanied by efforts to provide ease in tax payment, one of which is through online services. Taxpayers who are busy and have limited time can now make online tax payments without having to queue for a long time at the Samsat office. With a more flexible payment system that can be accessed anytime, it is hoped to increase taxpayer participation, especially for those who have difficulty accessing direct services.

##### 2. Providing Nearby Services

The Cianjur Regency Government also provides nearby services to facilitate tax payment access, such as through Samsat Outlets that are spread across several districts, like the Samsat Outlet in Indung Market Cianjur, the Samsat Outlet in Cibinong District, the Samsat Outlet in Sindang Barang District, SIM and STNK kiosks in Ciranjang District, and the SAMADES (Samsat Goes to Village) in Cipanas. In addition, the presence of the Mobile Samsat (Samling), which travels every day, also serves as a solution for taxpayers located far from the Samsat office, making tax payments more accessible for communities in more remote areas.

### 3. Collaborating with Private Parties

To make it easier for taxpayers, the government collaborates with Alfamart and Indomaret as partners for vehicle tax payments. With the existence of this minimarket network, taxpayers can make tax payments at various locations that are closer and more accessible without having to visit the Samsat office.

### 4. Collaborating with E-Commerce Application Companies

In addition to payments through physical outlets, the motor vehicle tax clearance can also be done through e-wallet platforms and e-commerce applications such as Tokopedia and Bukalapak. By utilizing applications that are widely used by the public, the local government simplifies the tax payment process, providing ease for those who are more familiar with digital transactions.

### 5. Providing Facilities with Outlet Shape

The Cianjur Regency Government also provides Kioski or SAMSAT Mandiri, which allows taxpayers to pay vehicle taxes directly without assistance from officers. These outlets function like ATM machines, enabling independent transactions. With the presence of these kiosks in malls or shopping centers as well as in sub-districts, the community finds it easier to fulfill their tax obligations without having to go to the Samsat office or going through lengthy procedures.

With the various facilities provided, it is hoped that the process of paying Motor Vehicle Tax will become easier, faster, and more practical, as well as increase taxpayer compliance in Cianjur Regency. The government also hopes that more people will take advantage of these services, thus reducing the amount of tax arrears and increasing local tax revenue.

Various efforts made through the Motor Vehicle Tax Amnesty program are hoped to attract attention and increase taxpayer awareness. This program not only provides convenience through discounts and the elimination of fines but also offers flexibility in payments. Discounts for early payments provide incentives that can encourage more people to fulfill their tax obligations before the due date. With this appreciation, it is hoped that the public will increasingly realize the importance of paying taxes as a contribution to regional development, which will ultimately benefit the community itself.

If the government continues to implement programs like this with a good and effective approach, then taxpayer awareness and compliance will continue to increase. In addition, providing various easy payment methods, both offline and online, is also a positive step in facilitating taxpayers who may have difficulties accessing tax services directly. With collaboration between the government, the community, and the private sector, it is hoped that regional tax revenues can be more optimal and positively impact regional development in the short and long term.

## 4. Conclusion

The motor vehicle tax amnesty program is a program proposed by the Regional Revenue Management Agency to the Governor. In its implementation, the amnesty program is organized differently in each region according to the needs and conditions of the community to determine whether it is necessary to provide relief by holding an amnesty program or not. In Cianjur Regency, the amnesty program has been held annually, with results showing that in the month following the implementation of the motor vehicle tax amnesty program, tax revenue significantly increased, leading to annual growth in motor vehicle tax revenue, although the actual tax revenue realization is still far from the expected target.

Based on the description above, taxpayer awareness is an important aspect of tax payment, particularly for Motor Vehicle taxes, which can enhance taxpayer compliance. If taxpayers are aware of the importance of paying taxes, the revenue from Motor Vehicle taxes will increase. Therefore, a tax amnesty program is implemented as a form of tax relief for taxpayers who will pay their taxes to enhance taxpayer compliance.

In addition, various efforts are being made to implement the amnesty, including providing easy services without time constraints, offering nearby services, collaborating with private parties, partnering with e-commerce application companies, and providing facilities in the form of kiosks.

## References

- Abas, M., Citra, H., Amalia, M., Lawra, R. D., Kamilah, A., Fajrina, R. M., Marweny, E., & Nizwana, Y. (2023). *Pengantar Hukum Indonesia: Pemahaman Dasar dalam Sistem Hukum* (1st ed.). PT. Sonpedia Publishing Indonesia.

- Adiwibowo, M. (2022). Pengaturan Pajak Daerah dan Retribusi Daerah Pasca Berlakunya Undang-Undang Nomor 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat dan Pemerintahan Daerah. *Jdih.Bengkuluprov.Go.Id*.
- Amalia, M. (2017). Kebijakan Hukum terhadap Pelaksanaan Pengampunan Pajak (Tax Amnesty) dalam Meningkatkan Kesejahteraan Masyarakat Bangsa Indonesia. *Jurnal Hukum Mimbar Justitia*, 3(1).
- Andini, S. A., Nur, H., Hermawan, D. E. P., Agustina, T., Pesulima, N. N., & Sidik, P. T. P. (2024). Implementasi Peraturan Daerah Kabupaten Cianjur Nomor 5 Tahun 2021 tentang Kabupaten Layak Anak Berkaitan Dengan Fenomena Anak Berhadapan Dengan Hukum. *Prosiding Mimbar Justitia*, 1(1).
- Anggito, A., & Setiawan, J. (2018). *Metodologi Penelitian Kualitatif*. CV Jejak.
- Bapenda Jabar. (2024). *Pajak Kendaraan Bermotor*. Bapenda.Jabarprov.Go.Id.
- Cahyadi, I. M. W., & Jati, I. K. (2026). Pengaruh Kesadaran, Sosialisasi, Akuntabilitas Pelayanan Publik dan Sanksi Perpajakan Pada Kepatuhan Wajib Pajak Kendaraan Bermotor. *E-Journal Akuntansi Universitas Udayana*, 16(3).
- Fikri, A. (2024). Pendapatan Pajak Daerah Cianjur 2023 Lampau Target. *ANTARA JABAR*.
- Firmansyah, M., Masrun, & Yudha, I. D. K. (2021). Esensi Perbedaan Metode Kualitatif dan Kuantitatif. *Elastisitas: Jurnal Ekonomi Pembangunan*, 3(1).
- Fitria, D. (2017). Pengaruh Kesadaran Wajib Pajak, Pengetahuan Dan Pemahaman Perpajakan Terhadap Kepatuhan Wajib Pajak. *JABE (Journal of Applied Business and Economic*, 4(1). <http://dx.doi.org/10.30998/jabe.v4i1.1905>
- Idris, M. (2023). *Kepanjangan Samsat, Fungsi, Layanan, dan Jam Operasionalnya*. Kompas.Com.
- Indrawan, R., & Binekas, B. (2018). Pengaruh Pemahaman Pajak dan Pengetahuan Pajak Terhadap Kepatuhan Wajib Pajak UMKM. *Jurnal Riset Akuntansi Dan Keuangan*, 6(3). <https://doi.org/10.17509/jrak.v6i3.14421>
- Muhtar, M. H., Tribakti, I., Salim, A., Tuhumury, H. A., Ubaidillah, M. H., Imran, S. Y., Laka, I., Hasiah, Saragih, G. M., Iping, B., Amin, F., Amalia, M., Syamsiah, N., Riza, K., S, M. G., Mahrida, Widodo, M. F. S., & Churniawan, E. (2023). *Konsep Hukum Indonesia* (1st ed.). PT. Global Eksekutif Teknologi.
- Ngadiman, & Huslin, D. (2015). Jurnal Pengaruh Sunset Policy, Tax Amnesty, Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak (Studi Empiris Di Kantor Pelayanan Pajak Pratama Jakarta Kembangan). *Jurnal Akuntansi*, 19(2). <https://doi.org/10.24912/ja.v19i2.96>
- Soro, C. P. L., Sonbay, Y. Y., Manafe, H. A., Bibiana, rere P., Kitmoen, A., & Malut, M. G. (2023). Pengaruh Pajak Hotel, Pajak Air Permukaan dan Produk Domestik Regional Bruto Terhadap Pajak Daerah dan Pendapatan Asli Daerah. *Jurnal Ilmu Manajemen Terapan*, 4(5). <https://doi.org/10.31933/jimt.v4i5.1542>
- Widajantie, T. D., & Anwar, S. (2020). Kepatuhan Program Pemutihan Pajak Kendaraan Bermotor, Kesadaran Wajib Pajak, Sosialisasi Pajak, dan Pelayanan Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Studi Pada Kantor Bersama SAMSAT Surabaya Selatan). *Behavioral Accounting Jorunal*, 3(2). <https://doi.org/10.33005/baj.v3i2.103>
- William, F., & Sri, D. (2020). Pengaruh Pemutihan Pajak dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak dalam Membayar Pajak Kendaraan Bermotor di Kota Palembang. *Jurnal Keuangan Dan Bisnis*, 18(1). <https://doi.org/10.32524/jkb.v18i1.626>